# ANNUAL COMPREHENSIVE FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

# FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(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, 2023

Prepared by

East Orange Board of Education Finance Department

Page

# **INTRODUCTORY SECTION**

	r of Tran		i-vii				
-	nizationa		viii				
	r of Offi	nd Advisors	ix x				
Cons	ultailts ai		Α				
		FINANCIAL SECTION					
Indep	endent A	Auditor's Report	1-3				
Requ	ired Suj	oplementary Information – Part I					
Mana	gement'	s Discussion and Analysis	4-14				
Basic	Financia	al Statements					
A.	Distri	ct-wide Financial Statements:					
	A-1	Statement of Net Position	15				
	A-2	Statement of Activities	16-17				
B.	Fund Financial Statements:						
	Gover						
	B-1	Balance Sheet	18				
	B-2	Statement of Revenues, Expenditures, and Changes in Fund Balances	19				
	B-3	Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances with the District-Wide Statements	20				
	Propr	etary Funds:					
	B-4	Statement of Net Position	21				
	B-5	Statement of Revenues, Expenses, and Changes in Fund Net Position	22				
	B-6	Statement of Cash Flows	23				
	Fiduc	ary Funds: Not Applicable					
	Notes	to the Basic Financial Statements	24-70				
Requ	ired Suj	oplementary Information – Part II					
C.	Budgetary Comparison Schedules						
	C-1	Budgetary Comparison Schedule – General Fund	71-80				
	C-la	Combining Budgetary Comparison Schedule	81-88				
	C-2	Budgetary Comparison Schedule – Special Revenue Fund	89				

		TABLE OF CONTENTS	Dogo
C.	Budget	ary Comparison Schedules	<u>Page</u>
	C-3	Budgetary Comparison Schedule – Note to Required Supplementary Information	90
Requi	red Supp	olementary Information – Part III	
L.	Schedu	les Related to Accounting and Reporting for Pensions	
	L-1	Required Supplementary Information – Schedule of the District's Proportionate	01
	L-2	Share of the Net Pension Liability – Public Employees Retirement System Required Supplementary Information – Schedule of District Contributions –	91
	L-3	Public Employees Retirement System Required Supplementary Information – Schedule of the District's Proportionate	92
	L-4	Share of the Net Pension Liability – Teachers Pension and Annuity Fund Required Supplementary Information – Schedule of the District's Proportionate	93
	L-5	Share of the Net Pension Liability – Employees' Pension Fund of Essex County Required Supplementary Information – Schedule of the District's Proportionate	94
	L-6	Share of the Net Pension Liability – Employees Pension Fund of Essex County Notes to Required Supplementary Information – Net Pension Liability	95 96
M.		les Related to Accounting and Reporting for Other Post-Employment Benefits Other Than ns (OPEB)	
	M-1	Required Supplementary Information – Schedule of Changes in District's Proportionate	07
	M-2	Share of Total OPEB Liability Notes to Required Supplementary Information – OPEB Liability	97 98
Other	Supplen	nentary Information	
D.	School	Level Schedules	
	D-1 D-2	Combining Balance Sheet Blended Resource Fund 15 – Schedule of Expenditures Allocated by	99
	D-2 D-3	Resource Type – Actual Blended Resource Fund 15 – Schedule of Blended Expenditures –	100-120
	D-3	Budget and Actual	121-204
E.	Special	Revenue Fund:	
	E-1	Combined Schedule of Program Revenues and Expenditures – Budgetary Basis	205-212
	E-2	Schedule of Preschool Education Aid Expenditures – Preschool – All Programs - Budgetary Basis	203-212
	E-2a	Schedule of Preschool Education Aid Expenditures – Preschool – Full Day 3 Yr & 4 Yr – Regular – Budgetary Basis	213
	E-2b	Schedule of Preschool Education Aid Expenditures – Preschool – Special Education Inclusion Classroom Costs – Budgetary Basis – N/A	214
	E-2c	Schedule of Preschool Education Aid Expenditures – Preschool – Special Education Self Contained & Other Special Education Costs – Budgetary Basis – N/A	215
	E-2d	Schedule of Preschool Education Aid Expenditures – Other Preschool Costs – Budgetary Basis – N/A	215
F.	Capital	Projects Fund:	
	F-1	Summary Schedule of Project Expenditures	216
	F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	217
	F-2a- F-2b	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	218-219

Page
------

220

220 220

Propri	etary Funds:
Enterp	rise Fund:
G-1	Combining Statement of Net Position (Not Applicable)
G-2	Combining Statement of Revenues, Expenses and Changes in Net Position (Not Applicable)
G-3	Combining Statement of Cash Flows (Not Applicable)
Fiduci	ary Funds: Not Applicable
Long-	Term Debt:

G.

Н.

I.

I-1	Schedule of Serial Bonds (Not Applicable)	221
I-2	Schedule of Capital Financing Agreements and Leases Payable	221
I-3	Debt Service Fund - Budgetary Comparison Schedule	222
I-4	Schedule of Obligations Subscription-Based Information Technology Arrangements	
	Not Applicable	

# STATISTICAL SECTION (Unaudited)

J-1	Net Position by Component	223
J-2	Changes in Net Position	224-225
J-3	Fund Balances – Governmental Funds	226
J-4	Changes in Fund Balances - Governmental Funds	227
J-5	General Fund Other Local Revenue by Source	228
J-6	Assessed Value and Actual Value of Taxable Property	229
J-7	Property Tax Rates - Direct and Overlapping Governments	230
J-8	Principal Property Taxpayers	231
J-9	Property Tax Levies and Collections	232
J-10	Ratios of Outstanding Debt by Type	233
J-11	Ratios of Net General Bonded Debt Outstanding	234
J-12	Computation of Direct and Overlapping Debt	235
J-13	Legal Debt Margin Information	236
J-14	Demographic Statistics	237
J-15	Principal Employers	238
J-16	Full-Time Equivalent District Employees by Function/Program	239
J-17	Operating Statistics	240
J-18	School Building Information	241-243
J-19	Schedule of Required Maintenance for School Facilities	244
J-20	Schedule of Insurance	245

# SINGLE AUDIT SECTION

K-1	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards – Independent Auditor's Report	246-247
K-2	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 U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08 –	
	Independent Auditor's Report	248-250
K-3	Schedule of Expenditures of Federal Awards	251-252
K-4	Schedule of Expenditures of State Financial Assistance	253-254
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	255-256
K-6	Schedule of Findings and Questioned Costs – Part 1 – Summary of Auditor's Results	257-258
K-6	Schedule of Findings and Questioned Costs – Part 2 – Schedule of Financial Statement Findings	259-262
K-6	Schedule of Findings and Questioned Costs – Part 3 – Schedule of Federal and State Award Findings and Questioned Costs	263-268
K-7	Summary Schedule of Prior Year Findings	269-270

Page

INTRODUCTORY SECTION

1

#### **Board Members**

Ms. Andrea McPhatter, President Mr. Wayne R. Stackhouse, Jr., Vice President Ms. Darlene Clovis Ms. Medinah E. Muhammad Ms. Felecia Williams Ware Ms. Nadine Wright-Arbubakrr Dr. Keyied Zahir Superintendent of Schools Mr. AbdulSaleem Hasan, Ed.S. abdulsaleem.hasan@castorange.k12.nj.us

School Business Administrator/Board Secretary Ms. Marissa McKenzie marissa.mckenzie@eastorange.k12.nj.us

> Assistant School Business Administrator Ms. Tia Thomas, MBA, QPA tia.thomas@castorange.k12.nj.us

January 23, 2024

Ms. Andrea McPhatter, 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, 2023 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.

"Overcome Odds & Achieve Success"

(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 2022-2023 fiscal year with an average daily enrollment of 8709 students. The following details the changes in the student resident enrollment of the District excluded Pre-k, students over the last ten years.

Fiscal Year	Student Enrollment	Percent Change
2022-23	8709	-(5.5)
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)

#### **October 15 Enrollment**

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

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

The City has maintained a strong commercial and industrial base in part because of its strategic location at the intersection of the Garden State Parkway and Interstate Route 280, which connects with the nearby New Jersey Turnpike. Also, the City is part of a varied transportation network with several railroad stops along the New Jersey Transit rail route and approximately 21 bus routes, and convenient access to Newark Liberty International Airport, Port Newark and Port Elizabeth, New York City, and the New Jersey Meadowlands Sports Complex. Although the City has some light manufacturing and large businesses such as Louis Berger International, the largest United States based planning firm in the international development market, its economy is based on retail and commercial centers that form the City's economic backbone. Other major businesses in the City are Verizon; American Eagle Water Company; PNC Bank; Wachovia Bank; Bank of America and Banco Popular. Also, there are a diverse array of lending and savings institutions and small businesses. In addition, the City has four business and main shopping areas: The Central Evergreen Arcade; Main Street; the Ampere Business district; and Brick Church Mall.

Located within the City are six secondary schools (three high schools and three middle schools), 10 elementary schools, two Early Childhood Centers for Preschool and Kindergarten, as well as, 2 alternative school programs. In and around the City are several technical, secretarial, and health care schools, which annually produce qualified, specialized office workers and health aides. Also, the East Orange General Hospital operates an established accredited nursing school. Additionally, Seton Hall University, Rutgers University, Montclair State University, the New Jersey Institute of Technology and the College of Medicine and Dentistry of New Jersey are all located in communities adjacent to the City.

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

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

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

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

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

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

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

#### 3. MAJOR INITIATIVES TO IMPROVE INSTRUCTION

The East Orange Board of Education is dedicated to creating an effective and efficient learning environment that promotes high-quality, educational outcomes as measured by the New Jersey Student Learning Standards in English Language Arts and Mathematics towards college and career readiness. In alignment with the standards, our goals are to prepare students to be successful and have choices in college, careers and life.

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

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

#### Mathematics:

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

#### English Language Arts:

 A continued focus on prioritized standards – including the ability to cite textual evidence and analyze non-fiction and fiction materials through revised, district curricula, which utilizes sources such as our new reading textbook, novels, Newsela, Amira, intervention materials and other digital, blended-learning platforms.

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

- 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;
- Provide professional development for administrators on data analysis for standardized assessments including NJSLA, district benchmarks/Linkit, Renaissance and Achieve3000;
- 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;
- 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;
- Continue to monitor student achievement and prioritize standards in ELA, Mathematics, and Science;
- 6. Development and implementation of a district-wide Coaching model;
- 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;
- Create opportunities for vertical articulation between district supervisors, building level administrators, coaches and teachers -especially at transitional grades;

#### "Overcome Odds & Achieve Success"

- 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;
- Provide professional materials and systems to support Professional Learning Communities ex. District-wide book study, Data Analysis Protocol, professional memberships and journals;
- 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, 2023.

#### 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.

"Overcome Odds & Achieve Success"

#### 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 2022 – 2023.

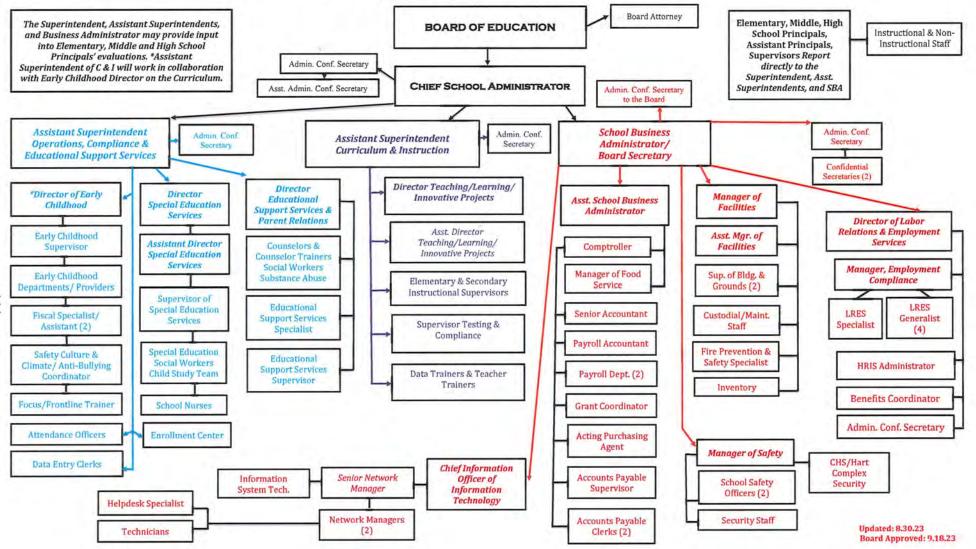
#### **11. ACKNOWLEDGMENTS**

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** 

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

# ROSTER OF OFFICIALS JUNE 30, 2023

#### MEMBERS OF THE BOARD OF EDUCATION

	Official Title	<u>Term Expires</u>
Ms. Andrea McPhatter	President	2024
Mr. Wayne R. Stackhouse, Jr.	Vice President	2025
Ms. Darlene Clovis	Board Member	2025
Ms. Medinah E. Muhammad	Board Member	2026
Ms. Felecia Williams Ware	Board Member	2024
Ms. Nadine Wright-Arbubakrr	Board Member	2024
Dr. Kcyied Zahir	Board Member	2026

#### **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 Thomas, 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 JULIUS B. CONSONI, CPA, PSA ANDREW D. PARENTE, CPA, RMA, PSA ELIZABETH A. SHICK, CPA, RMA, PSA ROBERT W. HAAG, CPA, RMA, PSA DEBRA GOLLE, CPA MARK SACO, CPA ROBERT LERCH, CPA, PSA CHRISTOPHER M. VINCI, CPA, PSA CHRISTINA CUIFFO, CPA, PSA JOHN 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, 2023 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, 2023, 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 <u>Government Auditing Standards</u>, 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, <u>Government Auditing Standards</u> 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, <u>Government Auditing Standards</u> 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 consistend 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. <u>Code of Federal Regulations</u> Part 200, <u>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</u> (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, <u>Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid</u>, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the East Orange Board of Education. 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting statements or to the basic financial statements themselves, and other records used to prepare the basic financial statements of America. In our opinion, 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 <u>Government Auditing Standards</u>, we have also issued our report dated January 23, 2024 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Orange Board of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> in considering the East Orange Board of Education's internal control over financial reporting and compliance.

bus LLP uch Unce?

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

Dieter P. Lerch

Public School Accountant PSA Number CS00756

Fair Lawn, New Jersey January 23, 2024

**REQUIRED SUPPLEMENTARY INFORMATION – PART I** 

MANAGEMENT'S DISCUSSION AND ANALYSIS

#### Management's Discussion and Analysis

This section of East Orange Board of Education's annual comprehensive financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. The intent of this section is to look at the District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Management's Discussion and Analysis (MD&A) is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement. Certain comparative information between the current year (2022-2023) and the prior year (2021-2022) is required to be presented in the MD&A.

#### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2022-2023 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 \$189,848,638 (net position).
- Overall District revenues were \$306,954,224. General revenues accounted for \$189,793,208 or 62% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$117,161,016 of total revenues.
- The School District had \$297,039,171 in expenses for governmental activities; only \$110,552,756 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly property taxes and unrestricted State aid) of \$189,790,804 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 \$3,632,620 a decrease of \$14,173,636 when compared to the ending fund balance at June 30, 2022 of \$17,806,256.
- The General Fund unassigned fund balance at June 30, 2023 was in a deficit position of \$19,354,577, an increase in the deficit of \$5,323,804 when compared with the ending fund balance deficit of \$14,030,773 at June 30, 2022.
- The General Fund unassigned budgetary fund balance at June 30, 2023 was \$-0- which represents a decrease of \$5,058,593 when compared to the ending unassigned fund balance at June 30, 2022 of \$5,058,593.

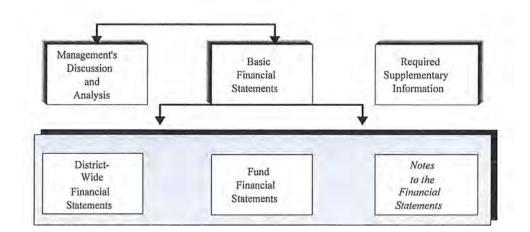
#### **Management's Discussion and Analysis**

#### OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts – Independent Auditor's 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 that present different views of the District:

- The first two statements are district wide financial statements that provide both shortterm 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 some of the information in the statements and provide more detailed data. The table below shows how the various parts of this annual report are arranged and related to one another.



# Management's Discussion and Analysis

#### **OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

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 are summarized below. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

	District-Wide	Fund Financial St	atements		
	Statements	Governmental Funds	Proprietary Funds		
Scope	Entire district	The activities of the district that are not proprietary or fiduciary, such as instruction, special education building maintenance, and community education	Activities the district operates similar to private businesses: Enterprise funds		
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 Revenues, Expenses, and Changes in 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, deferred outflows, liabilities, deferred inflows, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon there after; no capital assets or long-term liabilities included	All assets, deferred outflows, liabilities, deferred 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.		

Major Features of the District-Wide and Fund Financial Statements

## Management's Discussion and Analysis

#### **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, deferred outflows of resources, liabilities and deferred inflows of resources. 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 it has 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 nonfinancial 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 instruction and special education, transportation, administration, and plant operation and maintenance. State and Federal 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 here.

#### 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 bond covenants.

• The District establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues (federal and state grants).

#### **Management's Discussion and Analysis**

#### 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 district-wide statements. The District's Enterprise 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.

#### Notes to the Financial Statements

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

The District also presents required supplementary information regarding the accounting and reporting for pensions as required under GASB Statement No. 68 and post-retirement medical benefits as required under GASB Statement No. 75. 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 if required.

#### **Management's Discussion and Analysis**

#### DISTRICT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$189,848,638 and \$188,976,926 as of June 30, 2023 and 2022, respectively, as shown below.

By far the largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, vehicles, furniture and equipment); less any related debt used to acquire those assets that are 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.

	Governmer	ntal Activities	Business-Ty	<u>pe Activities</u>					
	<u>2023</u>	<u>2023</u> <u>2022</u>		<u>2022</u>	<u>2023</u>	<u>2021</u>			
Assets									
Current Assets	\$ 38,646,408	\$ 45,500,827	\$ 743,617	\$ 2,947,974	\$ 39,390,025	\$ 48,448,801			
Capital Assets	298,898,209	296,580,833	2,897	3,867	298,901,106	296,584,700			
Total Assets	337,544,617	342,081,660	746,514	2,951,841	338,291,131	345,033,501			
Deferred Outflows of Resources	2,856,137	850,872			2,856,137	850,872			
Total Assets and Deferred									
Outflows of Resources	340,400,754	342,932,532	746,514	2,951,841	341,147,268	345,884,373			
	<u></u>			<u> </u>	<u></u>				
Liabilities									
Non-Current Liabilities	104,708,119	101,006,140			104,708,119	101,006,140			
Current Liabilities	35,205,179	27,916,732	894,874	671,824	36,100,053	28,588,556			
Total Liabilities	139,913,298	128,922,872	894,874	671,824	140,808,172	129,594,696			
Deferred Inflows of Resources	10,484,284	27,310,577	6,174	1,874	10,490,458	27,312,451			
Deterred milows of Resources	10,404,204	27,510,577	0,174	1,074	10,490,498	27,512,451			
Total Liabilities and Deferred									
Inflows of Resources	150,397,582	156,233,449	901,048	673,698	151,298,630	156,907,147			
Net Position									
Net Investment in Capital Assets	255,601,857	247,786,864	2,897	3,867	255,604,754	247,790,731			
Restricted	5,745,921	5,864,393	,	,	5,745,921	5,864,393			
Unrestricted	(71,344,606)	(66,952,474)	(157,431)	2,274,276	(71,502,037)	(64,678,198)			
Total Net Position	\$ 190,003,172	\$ 186,698,783	\$ (154,534)	\$ 2,278,143	\$ 189,848,638	\$ 188,976,926			

# Management's Discussion and Analysis

**Change in Net Position** 

The changes in net position for fiscal years ended 2023 and 2022 are as follows:

Change in Net Position For The Fiscal Years Ended June 30, 2023 and 2022												
		Governmental Activities Business-Type Activities				Activities	Tot					
Revenues		2023	2022		2023		<u>p -</u>	2022		2023	<u>, (ui</u>	2022
Program Revenues		<u></u>				<u></u>				<u></u>		
Charges for Services	\$	412,620	\$	44,933	\$	747,559		\$ 76,082	\$	1,160,179	\$	121,015
Operating Grants and Contributions		94,124,029	-	94,661,060	*	5,860,701		7,892,281	*	99,984,730	+	102,553,341
Capital Grants and Contributions		16,016,107		2,862,602		-,,		.,		16,016,107		2,862,602
General Revenues		,,,								,,		_,,
Property Taxes		24,674,822		24,674,822						24,674,822		24,674,822
State and Federal Aid		163,129,504		164,848,222						163,129,504		164,848,222
Other		1,986,478		3,035,442	-	2,404			_	1,988,882	_	3,035,442
Total Revenues		300,343,560		290,127,081		6,610,664		7,968,363	_	306,954,224	_	298,095,444
Expenses												
Instruction												
Regular		142,874,294		139,478,931						142,874,294		139,478,931
Special Education		24,175,822		27,829,304						24,175,822		27,829,304
Other Instruction		5,959,171		6,399,511						5,959,171		6,399,511
School Sponsored Activities and Athletics		2,780,641		2,469,732						2,780,641		2,469,732
Community Services		1,673		2,311						1,673		2,311
Support Services												
Student and Instruction Related Services		56,904,394		50,114,558						56,904,394		50,114,558
General Administrative Services		3,081,708		2,691,124						3,081,708		2,691,124
School Administrative Services		12,568,872		14,652,231						12,568,872		14,652,231
Central Services		4,808,450		3,683,739						4,808,450		3,683,739
Admin. Info. Technology		1,156,624		866,433						1,156,624		866,433
Plant Operations and Maintenance		26,342,505		23,070,968						26,342,505		23,070,968
Pupil Transportation		13,555,958		10,847,995						13,555,958		10,847,995
Interest on Long-Term Debt		2,829,059		3,281,587						2,829,059		3,281,587
Food Services				-		9,043,341	-	6,835,454		9,043,341		6,835,454
Total Expenses		297,039,171		285,388,424		9,043,341	-	6,835,454	_	306,082,512		292,223,878
Change in Net Position		3,304,389		4,738,657		(2,432,677)		1,132,909		871,712		5,871,566
Net Position, Beginning of Year		186,698,783		181,960,126		2,278,143	-	1,145,234		188,976,926	<del></del>	183,105,360
Net Position, End of Year	<u>\$</u>	190,003,172	<u>\$</u>	186,698,783	<u>\$</u>	(154,534)	<b>C</b> 1 1	\$ 2,278,143	<u>\$</u>	189,848,638	<u>\$</u>	188,976,926

#### Management's Discussion and Analysis

#### **Governmental Activities**

The financial position of the District improved significantly. However, maintaining existing programs, the provision of a multitude of programs/services for both regular and special education programs and increases in District health benefits costs places a great demand on the District's resources. As a result, careful management of expenses remains essential for the District to sustain its financial health.

**Total and Net Cost of Governmental Activities.** The following schedule presents the District's total costs of services provided by major activity. After applying program revenues, derived from charges for services, operating grants and contributions and capital grants and contributions, the net cost of these services is presented. The following is a comparative analysis of the total and the net cost of governmental activities for the fiscal years ended June 30, 2023 and 2022.

						Net Cost of (Revenue			
		Total Cost of Services			<u>from) S</u>			ervices	
		<u>2023</u>		<u>2022</u>		<u>2023</u>		<u>2022</u>	
Instruction									
Regular	\$	142,874,294	\$	139,478,931	\$	95,334,506	\$	89,979,438	
Special Education		24,175,822		27,829,304		11,664,699		15,440,473	
Other Instruction		5,959,171		6,399,511		4,167,296		5,018,244	
School Sponsored Activities and Athletics		2,780,641		2,469,732		787,713		1,206,381	
Community Services		1,673		2,311		1,673		2,311	
Support Services									
Student and Instruction Related Services		56,904,394		50,114,558		36,682,511		33,887,598	
General Administrative Services		3,081,708		2,691,124		3,076,237		2,623,616	
School Administrative Services		12,568,872		14,652,231		10,823,725		11,824,968	
Central Services		4,808,450		3,683,739		4,772,200		3,365,925	
Admin. Info. Technology		1,156,624		866,433		1,146,434		783,298	
Plant Operations and Maintenance		26,342,505		23,070,968		6,174,273		17,642,994	
Pupil Transportation		13,555,958		10,847,995		11,578,050		5,245,040	
Interest on Long-Term Debt		2,829,059		3,281,587		277,098		799,543	
Total	<u>\$</u>	297,039,171	<u>\$</u>	285,388,424	<u>\$</u>	186,486,415	<u>\$</u>	187,819,829	

#### Management's Discussion and Analysis

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

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, unreserved 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 \$3,632,620, a decrease of \$14,173,636 from last year's fund balance of \$17,806,256. The loss was predominately in the General Fund in the amount of \$13,760,052.

Revenues for the District's governmental funds were \$321,038,906; total expenditures were \$335,212,542.

**General Fund** - The General Fund is the chief operating fund of the District and includes the primary operations in providing educational services to students.

Revenues of the General Fund were \$252,882,406 for the fiscal year ended June 30, 2023. State sources amounted to \$228,044,580, federal sources totaled \$404,820 and local sources were \$24,433,006 which were predominately made up of property taxes.

Expenditures of the General Fund were \$271,154,176, Instructional expenditures were \$151,780,012, for support services were \$115,769,958, expenditures for debt service were \$3,050,651 and capital expenditures totaled \$553,555 for the fiscal year ended June 30, 2023.

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

Revenues of the Special Revenue Fund were \$61,087,351 for the fiscal year ended June 30, 2023. State sources amounted to \$21,321,082, federal sources totaled \$39,220,701 and local sources were \$545,568.

Expenditures of the Special Revenue Fund were \$56,606,579. Instructional expenditures were \$26,792,007 expenditures for support services were \$15,143,483 and capital expenditures totaled \$14,671,089 for the fiscal year ended June 30, 2023.

**Capital Projects** - The capital projects expenditures and other financing uses exceeded revenues and other financing sources by \$383,205 decreasing the fund balance from \$7,400,323 at June 30, 2022 to \$7,017,118 at June 30, 2023.

#### **Proprietary Funds**

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

#### **Management's Discussion and Analysis**

**Enterprise Fund** - The District uses Enterprise Funds 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**

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into the following categories

- Implementing budgets for specially funded projects, which include both federal and state grants.
- Reappropriation of June 30, 2022 encumbrances.

#### CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2023 and 2022 amounts to \$298,901,106 and \$296,584,700 (net of accumulated depreciation), respectively. The capital assets consist of land, buildings, building improvements, computers, specialized machinery and various other types of equipment. Depreciation charges for the fiscal year 2022-2023 amounted to \$14,669,055 for governmental activities and \$970 for the Business-Type activities.

The following is a comparative analysis of capital assets at June 30, 2023 and 2022.

	Government	al Activities	Business-Ty	pe Activities	Total			
	<u>2023</u>	<u>2022</u>	2023	2022	<u>2023</u>	<u>2022</u>		
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706		
Building and Building Improvements	290,795,971	287,610,538			290,795,971	287,610,538		
Machinery and Equipment	5,427,663	6,036,919	\$ 2,897	\$ 3,867	5,430,560	6,040,786		
Right to use Leased Equipment	-	241,816			-	241,816		
Vehicles	28,869	45,854		-	28,869	45,854		
Total	\$ 298,898,209	\$ 296,580,833	\$ 2,897	\$ 3,867	\$ 298,901,106	\$ 296,584,700		

Additional information on the District's capital assets are presented in the Notes to the Financial Statements.

#### **Management's Discussion and Analysis**

#### LONG TERM LIABILITIES

At June 30, 2023, the District's long-term liabilities consisted of certificates of participation of \$30,267,334, capital financing agreements of \$2,987,976, interlocal agreement of \$17,036,623, leases payable of \$20,152, claims and judgements payable of \$932,120, net pension liability of \$51,596,478 and compensated absences payable of \$1,867,436. This is in comparison to long-term liabilities at June 30, 2022 of \$101,006,140 or an increase of \$3,701,979 mainly attributable to the net pension liabilities.

#### Outstanding Long-Term Debt at June 30, 2023 and 2022

	<u>2023</u>		<u>2022</u>
Certificates of Participation	\$ 30,267,334	\$	33,750,351
Capital Financing Agreements	2,987,976		4,443,111
Interlocal Agree. Payable (Inc. Unamortized Prem.)	17,036,623		17,737,477
Leases Payable	20,152		261,968
Claims and Judgements Payable	932,120		932,120
Net Pension Liability	51,596,478		42,014,606
Compensated Absences Payable	 1,867,436	_	1,866,507
Total	\$ 104,708,119	\$	101,006,140

Additional information on the District's long-term liabilities are presented in the Notes to the Financial Statements.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Many factors were considered by the District's administration during the process of developing the fiscal year 2023-2024 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing labor and related employee benefit costs.

These expenditures are to be paid for by the mandated 2% CAP on the property tax levy with certain allowable adjustments to the tax levy. In the future, any such allowable adjustments may not be permitted.

#### 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 Business Office, East Orange Board of Education, 199 Fourth Ave. East Orange, NJ 07017

**BASIC FINANCIAL STATEMENTS** 

1

DISTRICT WIDE FINANCIAL STATEMENTS

#### EAST ORANGE BOARD OF EDUCATION STATEMENT OF NET POSITION JUNE 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents Receivables, net Inventory	\$ 9,248,603 22,019,646	\$ 1,233,271 61,501	\$ 9,248,603 23,252,917 61,501
Internal Balances Restricted Assets:	551,155	(551,155)	
Cash and Cash Equivalents Investments with Fiscal Agent	1,130,004 5,697,000		1,130,004 5,697,000
Capital Assets: Not Being Depreciated Being Depreciated, Net	2,645,706 296,252,503	2,897	2,645,706 296,255,400
Deng Depresated, Net		2,077	
Total Assets	337,544,617	746,514	338,291,131
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows on Net Pension Liability	2,856,137		2,856,137
Total Assets and Deferred Outflows of Resources	340,400,754	746,514	341,147,268
LIABILITIES		· ·	
Cash (Overdraft) Accounts Payable and Other		894,874	894,874
Current Liabilities	22,420,212	-	22,420,212
Payable to Other Governments Accrued Interest	195,909 191,391		195,909 191,391
Unearned Revenue Noncurrent Liabilities:	12,397,667		12,397,667
Due Within One Year	7,961,037		7,961,037
Due Beyond One Year	96,747,082		96,747,082
Total Liabilities	139,913,298	894,874	140,808,172
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources on Net Pension Liability Deferred Commodities Revenue	10,484,284	6,174	10,484,284 6,174
Total Deferred Inflows of Resources	10,484,284	6,174	10,490,458
Total Liabilities and Deferred Inflows of Resources	150,397,582	901,048	151,298,630
NET POSITION			
Net Investment in Capital Assets Restricted for:	255,601,857	2,897	255,604,754
Capital Projects	3,013,981		3,013,981
Debt Service	5,499		5,499
Maintenance Reserve	774,557		774,557
Other Purposes	1,951,884	(157 101)	1,951,884
Unrestricted	(71,344,606)	(157,431)	(71,502,037)
Total Net Position	<u>\$ 190,003,172</u>	<u>\$ (154,534)</u>	\$ 189,848,638

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, 2023

			 		ogram Revenue					•	ense) Revenue es in Net Positi	
Functions/Programs		Expenses	harges for Services		Operating Grants and ontributions		Capital Grants and ontributions	G	overnmental Activities		isiness-type Activities	 Total
Governmental Activities:										-		
Instruction:												
Regular	\$	142,874,294		\$	47,539,788			\$	(95,334,506)			\$ (95,334,506)
Special Education		24,175,822			12,511,123				(11,664,699)			(11,664,699)
Other Instruction		5,959,171			1,791,875				(4,167,296)			(4,167,296)
School Sponsored Activities and Athletics		2,780,641	\$ 412,620		1,580,308				(787,713)			(787,713)
Community Services		1,673							(1,673)			(1,673)
Support Services:									-			
Student & Instruction Related Services		56,904,394			20,221,883				(36,682,511)			(36,682,511)
General Administrative Services		3,081,708			5,471				(3,076,237)			(3,076,237)
School Administrative Services		12,568,872			1,745,147				(10,823,725)			(10,823,725)
Central Services		4,808,450			36,250				(4,772,200)			(4,772,200)
Admin Info Technology		1,156,624			10,190				(1,146,434)			(1,146,434)
Plant Operations and Maintenance		26,342,505			4,152,125	\$	16,016,107		(6,174,273)			(6,174,273)
Pupil Transportation		13,555,958			1,977,908				(11,578,050)			(11,578,050)
Interest on long-term debt		2,829,059	 -		2,551,961				(277,098)			 (277,098)
Total Governmental Activities		297,039,171	 412,620		94,124,029		16,016,107		(186,486,415)			 (186,486,415)
Business-Type Activities:												
Food Service		9,043,341	 747,559		5,860,701		- ·		-	\$	(2,435,081)	 (2,435,081)
Total Business-Type Activities		9,043,341	747,559		5,860,701						(2,435,081)	 (2,435,081)
Total Primary Government	<u>\$</u>	306,082,512	\$ 1,160,179	<u>\$</u>	99,984,730	<u>\$</u>	16,016,107		(186,486,415)	<u> </u>	(2,435,081)	 (188,921,496)

-

-

#### **EXHIBIT A-2**

#### EAST ORANGE BOARD OF EDUCATION STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Net (Expense) Revenue and Changes in Net Position						
	G	overnmental <u>Activities</u>		siness-type Activities		<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	
State Aid - Unrestricted State Aid - Restricted for Debt Service Principal		162,185,628 943,876				162,185,628 943,876	
Miscellaneous Income		1,986,478	<u>\$</u>	2,404		1,988,882	
Total General Revenues		189,790,804		2,404		189,793,208	
Change in Net Position		3,304,389		(2,432,677)		871,712	
Net Position, Beginning of Year		186,698,783		2,278,143		188,976,926	
Net Position, End of Year	<u>\$</u>	190,003,172	\$	(154,534)	\$	189,848,638	

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

FUND FINANCIAL STATEMENTS

\$ 190,003,172

#### EAST ORANGE BOARD OF EDUCATION GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2023

	JUNE 30, 202	23							
	General Fund		Special Revenue Fund		Capital Projects Fund	S	Debt ervice Fund	G	Total overnmental Funds
ASSETS	<u>r uud</u>				<u></u>	-	<u> </u>		2 40.40
Cash and Cash Equivalents	\$ 8,893,721	1\$	161,683	\$	193,199			\$	9,248,603
Receivables, Net									
Receivables From Other Governments	3,106,142		18,913,504						22,019,646
Due from Other Funds	5,084,738	3	101,939			\$	5,499		5,192,176
Restricted Assets:									
Cash and Cash Equivalents					1,130,004				1,130,004
Investments with Fiscal Agent					5,697,000		-		5,697,000
Total Assets	<u>\$ 17,084,601</u>	L\$	19,177,126	<u>\$</u>	7,020,203	<u>\$</u>	5,499	<u>\$</u>	43,287,429
LIABILITIES AND FUND BALANCES Liabilities:									. *
Accounts Payable	\$ 5,022,948	3 \$	489,660	\$	3,085			s	5,515,693
Loans Payable	7,000,000		,	Ψ	5,000			Ŷ	7,000,000
Payroll Deductions and Withholdings Payable	4,485,135								4,485,135
Payable to Other Governments	· • • • • • • • • •		195,909						195,909
Due to Other Funds	5,499	)	4,635,522						4,641,021
Claims and Judgements Payable	1,280,806	5							1,280,806
Accrued Liabilities for Insurance Claims	1,488,329	)							1,488,329
Other Liabilities	1,353,564	1	1,296,685						2,650,249
Unearned Revenue			12,397,667		-				12,397,667
			10.015.442		0.000				00 (01 000
Total Liabilities	20,636,281		19,015,443		3,085	•	-		39,654,809
Fund Balances									
Restricted Fund Balance	1 400 711								1 400 711
Capital Reserve Capital Reserve - Designated for Subsequent Year's Expenditures	1,489,711				· · · · ·	• •			1,489,711
Capital Financing Agreement Obligations	1,522,885	,			5.936.293				1,522,885 5,936,293
Maintenance Reserve	30,557	<b>7</b> .			. 5,950,295				30,557
Maintenance Reserve - Designated for Subsequent Year's Expenditures	744,000								744,000
Unemployment Compensation Reserve	1,790,201								1,790,201
Student Activities	1,790,201		151,322						151,322
Robeson Turf Field			10,361		•				10,361
Capital Projects					1,080,825				1,080,825
Debt Service					-,,	\$	5,499		5,499
Assigned Fund Balance							, í		,
Year End Encumbrances	5,248,448	3	•						5,248,448
Designated for Subsequent Year's Expenditures	4,977,095	5							4,977,095
Unassigned Fund Balance	(19,354,577	7) _	-		-		-		(19,354,577)
Total Fund Balances	(3,551,680		161,683		7,017,118		5,499		3,632,620
Total Liabilities and Fund Balances	<u>\$ 17,084,601</u>	<u></u>	19,177,126	\$	7,020,203	<u>\$</u>	5,499		
			<i>governmental a</i> e different becau		<i>ities</i> in the stat	ement o	f		
	Capital assets	s used	in governmenta	l acti	vities are not f	inancial	resources an	ıd	
			eported in the fu						298,898,209
									-
			anced capital as ons. The interes						(191,391)
	reported as a	deferre nent o	ulting from the o d outflows and f net position ar A)	defe	rred inflows of	resourc			(7,628,147)
	_								
	due and pay	able in	s, including cert the current per funds. (See no	iod a	nd therefore an				(104,708,119)
			•						

Net Position of Governmental Activities

### EAST ORANGE BOARD OF EDUCATION GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2023

REVENUES	General <u>Fund</u>	Special Revenue <u>Fund</u>	Capital Projects <u>Fund</u>	Debt Service <u>Fund</u>	Total Governmental <u>Funds</u>
Local Sources:					
Property Taxes	\$ 22,791,159			\$ 1,883,663	\$ 24,674,822
Miscellaneous	1,641,847	\$ 545,568	\$ 344,631	-	2,532,046
Total - Local Sources	24,433,006	545,568	344,631	1,883,663	27,206,868
State Sources	228,044,580	21,321,082	1,345,018	3,495,837	254,206,517
Federal Sources	404,820	39,220,701	-		39,625,521
Total Revenues	252,882,406	61,087,351	1,689,649	5,379,500	321,038,906
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	119,128,358	23,404,983			142,533,341
Special Education Instruction	25,402,263	917,568			26,319,831
Other Instruction	5,909,096 1,338,622	866,477			6,775,573
School Spons. Activities and Athletics Community Services	1,558,022	1,602,979			2,941,601 1,673
Support Services	1,075	-			1,075
Student & Instruction Related Services	49,919,162	14,338,437			64,257,599
General Administrative Services	3,188,065	1,000,107			3,188,065
School Administrative Services	14,307,646				14,307,646
Central Services	5,513,212				5,513,212
Admin Info Technology	1,354,715				1,354,715
Plant Operations and Maintenance	28,736,246				28,736,246
Pupil Transportation	12,750,912	805,046			13,555,958
Debt Service:					
Principal	2,281,951			1,559,345	3,841,296
Interest	768,700			4,130,655	4,899,355
Capital Outlay	553,555	14,671,089	1,761,787	e.	16,986,431
Total Expenditures	271,154,176	56,606,579	1,761,787	5,690,000	335,212,542
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,271,770)	4,480,772	(72,138)	(310,500)	(14,173,636)
OTHER FINANCING SOURCES (USES)	4 511 510			211.077	4 000 505
Transfers In Transfers Out	4,511,718	(1 511 710)	(211.067)	311,067	4,822,785
Transfers Out	-	(4,511,718)	(311,067)		(4,822,785)
Total Other Financing Sources and Uses	4,511,718	(4,511,718)	(311,067)	311,067	
Net Change in Fund Balances	(13,760,052)	(30,946)	(383,205)	567	(14,173,636)
Fund Balance, Beginning of Year	10,208,372	192,629	7,400,323	4,932	17,806,256
Fund Balance, End of Year	<u>\$ (3,551,680)</u>	<u>\$ 161,683</u>	\$ 7,017,118	<u>\$ 5,499</u>	\$ 3,632,620

The Notes to the Financial Statements are an Integral Part of this Statement 19

#### 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, 2023

Total net change in fund balances - governmental funds (Exhibit B-2)	5	\$ (14,173,636)
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 Depreciation Expense	\$ 16,986,431 (14,669,055)	2,317,376
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		30,770
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 governmentral 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.		115 854
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.		115,854
Certificate of Participation Capital Financing Agreement - Interlocal Agreement Capital Financing Agreement Leases Payable	5,690,000 585,000 1,455,135 241,816	
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		7,971,951
Appreciation Certificates		(2,206,983)
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) Pension Expense (ECPF) Compensated Absences	8,881,428 368,558 (929)	
	-	9,249,057
Change in net position of governmental activities (Exhibit A-2)		\$ 3,304,389

#### **EXHIBIT B-4**

#### EAST ORANGE BOARD OF EDUCATION PROPRIETARY FUND STATEMENT OF NET POSITION JUNE 30, 2023

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets Intergovernmental Receivable Federal State Other Accounts Receivable Inventories Total Current Assets	\$ 715,241 26,530 491,500 61,501 1,294,772
Capital Assets	
Furniture, Machinery & Equipment	128,647
Less: Accumulated Depreciation	(125,750)
Total Capital Assets, Net	2,897
Total Assets	\$ 1,297,669
LIABILITIES	
Current Liabilities Cash (Overdraft)	\$ 894,874
Due to Other Funds	551,155
Total Current Liabilities	1,446,029
DEFERRED INFLOW OF RESOURCES	
Deferred Commodities Revenue	6,174
Total Liabilities and Deferred Inflows of Resources	1,452,203
NET POSITION	
Invested in Capital Assets Unrestricted	2,897 (157,431)
Total Net Position	<u>\$ (154,534)</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, 2023

FOR THE FISCAL YEAR ENDED JUNE 30, 2023	
	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales - Non Reimbursable Programs	\$ 158,899
Other	588,660
Total Operating Revenues	747,559
OPERATING EXPENSES	
Salaries and Employee Benefits	3,630,430
Cost of Sales - Reimbursable Programs	3,699,716
Cost of Sales - Non Reimbursable Programs	70,973
Repair and Maintenance Services	99,279
Management and Administrative Fees	488,365
Insurance	216,906
General Supplies	376,343
Miscellaneous Expenditures	460,359
Depreciation	970
Total Operating Expenses	9,043,341
Operating (Loss)	(8,295,782)
NONOPERATING REVENUES/(EXPENSES)	
Interest Earnings	2,404
State Sources	_,
School Lunch Program	90,978
School Breakfast Program	7,231
After the Bell Program	67,461
Federal Sources	
School Breakfast Program	1,147,509
National School Lunch Program	3,188,968
Supply Chain Assistance	403,249
Fresh Fruits and Vegetables Program	305,804
After School Snack Program	209,582
Food Distribution Program	439,919
Total Nonoperating Revenues	5,863,105
Change in Net Position	(2,432,677)
Total Net Position - Beginning of Year	2,278,143
Total Net Position - End of Year	<u>\$ (154,534)</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, 2023

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities Cash Received from Customers Cash Payments for Employees' Salaries and Benefits Cash Payments to Suppliers for Goods and Services	\$ 256,059 (3,630,430) (6,158,501)
Net Cash (Used) for Operating Activities	(9,532,872)
Cash Flows from Noncapital Financing Activities Cash Received from State and Federal Subsidy Reimbursements	5,270,030
Net Cash Provided by (Used for) Noncapital Financing Activities	5,270,030
Cash Flows from Investing Activities Interest Earnings	2,404
Net Cash Provided by Investing Activities	2,404
Net Increase in Cash and Cash Equivalents	(4,260,438)
Cash, Beginning of Year	3,365,564
Cash (Overdraft), End of Year	<u>\$ (894,874)</u>
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss) Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	<u>\$ (8,295,782</u> )
Depreciation Expense Non Cash Federal Assistance - Food Distribution Program Changes in Assets and Liabilities:	970 439,919
(Increase)/Decrease in Other Receivable (Increase)/Decrease in Inventory Increase/(Decrease) in Accounts Payable Increase/(Decrease) in Due to Other Funds Increase/(Decrease) in Deferred Commodities Revenue	(491,500) (20,674) (671,824) (498,281) 4,300
Total Adjustments	(1,237,090)
Net Cash (Used) for Operating Activities	\$ (9,532,872)
Non Cash Investing, Capital and Financing Activities Value Received Food Distribution Program	\$ 444,219

# NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. <u>Reporting Entity</u>

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 2023, the District adopted the following GASB statements:

• GASB Statement No. 96, *Subscription – Based Information Technology Arrangements*. The objective of this Statement will be to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability or a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

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

### B. <u>New Accounting Standards</u> (Continued)

• GASB Statement No. 99, *Omnibus 2022*. 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.

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

- 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.

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

### C. <u>Basis of Presentation - Financial Statements</u> (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, grants 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.

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.

# NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, leases payable for intangible right-to-use leased assets and subscription arrangements for intangible right-to-use information technology (IT) software 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.

#### 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.

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

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

#### 5. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$2,000 and an estimated useful life in excess of two years. The District was able to estimate the historical cost for the initial reporting of these capital assets through back trending. As the District constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost, except for intangible right-to-use leased assets the measurement of which is discussed in Note 1. E.9. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Assets	Years
Buildings and Building Improvements Equipment Computer Equipment	20-40 7 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 future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board has one item which arises only under the accrual basis of accounting that qualifies for reporting in this category. The one item that qualifies for reporting in this category is the deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between 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 periods and so will not be recognized as an inflow of resources (revenue) until that time. The Board has two types which arise only under the accrual basis of accounting that qualify for reporting in this category. 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 differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years. The other item which arises only under the accrual basis of net position. The deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities inventory at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

# NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

### 7. Compensated Absences

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

### 8. Pensions

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

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

### 9. Leases

### Leases Payable

Non-cancellable leases for the use of another entity's equipment are recognized as a lease liability and an intangible right-touse lease asset in the district-wide and proprietary fund type financial statements. The District recognizes lease liabilities with an initial, individual value of \$2,000 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.

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

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

#### 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 an unamortized bond premium.

#### 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.

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

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

<u>Capital Reserve - Designated for Subsequent Year's Expenditures</u> – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2023/2024 District budget certified for taxes.

<u>Capital Financing Agreement</u> – 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.

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

<u>Maintenance Reserve - Designated for Subsequent Year's Expenditures</u> – This designation was created to dedicate the portion of maintenance reserve fund balance appropriated in the adopted 2023/2024 District budget certified for taxes

### 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)

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

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

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

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

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

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

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

<u>Designated for Subsequent Year's Expenditures</u> – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2023/2024 District budget certified for taxes.

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

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

### 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.

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

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

#### 13. Fund Balance Policies (Continued)

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.

#### F. <u>Revenues and Expenditures/Expenses</u>

#### 1. Program Revenues

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

#### 2. Property Taxes

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

#### 3. Tuition Revenues and Expenditures

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

<u>Tuition Expenditures</u> - Tuition charges for the fiscal years 2021-2022 and 2022-2023 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.

\_ \_

. .

į

### 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 (7,628,147) difference are as follows:

Deferred Outflows on Net Pension Liability	\$ 2,856,137
Deferred Inflows on Net Pension Liability	(10,484,284)
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ (7,628,147)</u>

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including "COPS", are not due and payable in the current period and therefore are not reported in the funds." The details of this \$(104,708,119) difference are as follows:

Certificates of Participation	\$ (30,267,334)
Capital Financing Agree Interlocal Agree. (Inc. Unamort. Prem.)	(17,036,623)
Capital Financing Agreement	(2,987,976)
Leases Payable	(20,152)
Claims and Judgements Payable	(932,120)
Net Pension Liability - State	(49,466,093)
Net Pension Liability - County	(2,130,385)
Compensated Absences	 (1,867,436)

Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities

\$ (104,708,119)

### 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.

The District must prepare its budget in compliance with applicable laws limiting the amount by which the general fund property tax levy can increase in the annual school budget. The 2010 Tax Levy CAP Law is calculated using the formulas and provisions of NJSA 18A:7F-38. The law was originally adopted in 2007 and was most recently amended in 2018. The core of the tax-levy cap calculation is a 2% increase to the previous budget year's general fund tax levy with exceptions only for enrollment increases, increases for certain pension contributions in excess of 2%, certain healthcare increases, and amounts approved by a simple majority of voters at a special election. Additionally, school districts can bank the unused tax levy for use in any of the next three (3) succeeding budget years if they were not granted approval to exceed the tax levy cap by the voters. In addition, SDA Districts, formerly known as Abbott Districts, are permitted increases in the tax levy over the 2% limit to raise a general fund tax levy to an amount that does not exceed its local share of the adequacy budget during the 2018/2019 through 2024/2025 school years. The restrictions are solely on the tax levy for the general fund and are not applicable to the debt service fund.

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 approval by the Board of School Estimates.

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2022/2023. Also, during 2022/2023 the Board increased the original budget of the general fund by \$8,019,158 and the special revenue fund by \$58,753,406. The general fund increases were funded by the additional appropriation of restricted fund balance for register audit recoveries and the reappropriation of prior year general fund encumbrances. The special revenue fund increases were funded by amended grant awards and student activity revenues.

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.

# NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

### B. Excess Expenditures Over Appropriations

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

General Fund	Modified <u>Budget</u>	<u>Actual</u>	Unfavorable <u>Variance</u>
Regular Programs - Instruction Grades 9-12 - Salaries of Teachers	\$ 14,151,105	\$ 14,813,838	\$ 662,733
School Sponsored Cocurricular Actvts - Inst. Salaries	284,567	295,110	10,543
School Sponsored Cocurricular Athletics - Inst.			
Salaries	292,675	416,804	124,129
Purchased Services	182,713	197,965	15,252
Undist. Expenditures - Tuition			
Tuition to CSSD & Regional Day Schools	685,478	819,016	133,538
Tuition to Private Schools for the Disabled	7,482,249	7,900,959	418,710
Undist. Expenditures - Health Services			
Purchased Profesional and Technical Services	3,350	23,550	20,200
Undist. Expenditures - Instructional Staff Training Serv.			
Other Purchased Professional and Technical Services	8,600	38,925	30,325
Undist. Expenditures - Supp. Serv Custodial Services			
Salaries	5,755,211	6,198,355	443,144
Lease Purchase Payments - ESIP	414,811	585,000	170,189
Other Purchased Property Services	480,499	531,499	51,000
Energy (Natural Gas)	668,902	722,902	54,000
Energy (Electricity)	2,333,330	2,519,530	186,200
Energy (Oil)	29,878	38,478	8,600
Interest - ESIP Program Bonds	536,606	690,073	153,467
Undist. Expenditures - Security			
Salaries	3,179,880	3,346,337	166,457
Unallocated Benefits			
Social Security Contributions	3,976,846	5,473,546	1,496,700
Other Retirement Contributions - PERS	4,426,719	4,458,419	31,700
Workmen's Compensation	1,430,567	1,556,044	125,477
Capital Outlay			
Undistributed Expenditures - Instruction	21,442	26,590	5,148
Lease Purchase Agreements - Principal	1,429,833	1,455,135	25,302
Charter Schools			
Transfer of Funds to Charter Schools	17,500,000	21,521,876	(4,021,876)

# NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

### C. <u>Deficit Fund Equity</u>

The Food Service Enterprise Fund has a cumulative deficit in net position of \$154,534 as of June 30, 2023. The District expects to eliminate this deficit through normal operations in the 2023/2024 fiscal year.

The District has an unassigned fund deficit of \$19,354,577 in the General Fund as of June 30, 2023 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 2022/2023 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 \$19,354,577 in the General Fund is equal to the delayed state aid payments at June 30, 2023.

#### 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.

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

### D. Capital Reserve (Continued)

The activity of the capital reserve for the fiscal year ended June 30, 2023 is as follows:

Balance, July 1, 2022	\$	3,042,429
Increased by: Deposits Approved by Board Resolution		1,400,000
		4,442,429
Decreased by: Withdrawals Approved in District Budget		1,429,833
Balance, June 30, 2023	<u>\$</u>	3,012,596

\$1,522,885 of the capital reserve balance at June 30, 2023 was designated and appropriated for use in the 2023/2024 original budget certified for taxes. In addition, the District appropriated in 2023/24 \$1,049,000 of the capital reserve balance for the acquisition of chrome books through a three year lease purchase agreement.

### E. Maintenance Reserve

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

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

The activity of the maintenance reserve for the fiscal year ended June 30, 2023 is as follows:

Balance, July 1, 2022	\$ 774,557
Balance, June 30, 2023	\$ 774,557

\$744,000 of the maintenance reserve balance at June 30, 2023 was designated and appropriated for use in the 2023/2024 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 deposits in excess of the FDIC and NCUSIF insured amounts. GUDPA does not protect intermingled trust funds, withholdings from an employee's salary or funds which may pass to the local government upon the happening of a future condition.

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, 2023, the book value of the Board's deposits was \$9,483,733 and bank and brokerage firm balances of the Board's deposits amounted to \$30,509,881. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

#### **Depository Account**

Insured Uninsured and Uncollateralized	\$ 24,514,314 5,995,567
	\$ 30,509,881

<u>Custodial Credit Risk – Deposits</u> – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2023 the Board's bank balance of \$5,995,567 was exposed to custodial credit risk as follows:

5,995,567

### **Depository Account**

Uninsured and Collateralized

Collateral held by pledging financial institution's trust department

but not in the Board's name

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America; Government Money Market Mutual Funds; any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bear a fixed rate of interest not dependent on any index or other external factor; bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located; Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law," (C.40A:5A-1 et seq.); Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Investment in the Department of the Treasury for investment by school districts; Local Government investment pools; deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); and agreements for the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

### A. <u>Cash Deposits and Investments</u> (Continued)

#### **Investments** (Continued)

As of June 30, 2023, the Board had the following investments:

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

<u>Custodial Credit Risk – Investments</u> – For an investment, this is the risk, that in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments or collateral securities that are held by an outside party. The Board does not have a policy for custodial credit risk. As of June 30, 2023, \$5,697,000 of the Board's investments was exposed to custodial credit risk as follows:

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

<u>Interest Rate Risk</u> – Interest rate risk is the risk that changes in the market interest rate will adversely affect the fair value of an investment. The Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

<u>Credit Risk</u> – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices.

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

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

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

### B. <u>Receivables</u>

Receivables as of June 30, 2023 for the district's individual major funds including the applicable allowances for uncollectible accounts, are as follows:

	General	Special <u>Revenue</u>	Food <u>Service</u>	Total
Receivables:				
Intergovernmental				
State	\$ 3,039,269	\$ 137,351	\$ 26,530	\$ 3,203,150
Federal		18,764,509	715,241	19,479,750
Other	66,873	11,644		78,517
Accounts			491,500	491,500
Gross Receivables Less: Allowance for	3,106,142	18,913,504	1,233,271	23,252,917
Uncollectibles	<u> </u>			<u>-</u>
Net Total Receivables	\$ 3,106,142	<u>\$ 18,913,504</u>	<u>\$ 1,233,271</u>	<u>\$ 23,252,917</u>

### C. <u>Unearned Revenue</u>

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	\$ 3,029,959	
Grant draw downs reserved for encumbrances	9,367,708	
Total unearned revenue for governmental funds	<u>\$ 12,397,667</u>	

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

# D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	Balance, July 1, 2022	Increases	Decreases	Balance, June 30, 2023
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,645,706			\$ 2,645,706
Construction in progress	<u> </u>		-	
Total capital assets, not being depreciated	2,645,706	-		2,645,706
Capital assets, being depreciated:				
Buildings and Land/Building Improvements	466,422,691	\$ 15,639,766		482,062,457
Machinery and equipment	18,445,028	1,346,665		19,791,693
Right to use Leased Equipment	1,209,080			1,209,080
Vehicles	816,876	-	-	816,876
Total capital assets being depreciated	486,893,675	16,986,431		503,880,106
Less accumulated depreciation for:				
Buildings and Land/Building Improvements	(178,812,153)	(12,454,333)		(191,266,486)
Machinery and equipment	(12,408,109)	(1,955,921)		(14,364,030)
Right to use Leased Equipment	(967,264)	(241,816)		(1,209,080)
Vehicles	(771,022)	(16,985)		(788,007)
Total accumulated depreciation	(192,958,548)	(14,669,055)	-	(207,627,603)
Total capital assets, being depreciated, net	293,935,127	2,317,376		296,252,503
Government activities capital assets, net	\$ 296,580,833	\$ 2,317,376	<u>\$</u>	\$ 298,898,209
	Balance,			Balance,
	July 1, 2022	Increases	Decreases	June 30, 2023
<b>Business-type activities:</b> Capital assets, being depreciated:				
Machinery and equipment	\$ 128,647	_	_	\$ 128,647
Total capital assets being depreciated	128,647			128,647
Total capital assets being depreciated	128,047			128,047
Less accumulated depreciation for:		ф (о <b>л</b> о)		
Machinery and equipment	(124,780)		-	(125,750)
Total accumulated depreciation	(124,780)	(970)		(125,750)
Total capital assets, being depreciated, net	3,867	(970)	<u> </u>	2,897
Business-type activities capital assets, net	\$ 3,867	<u>\$ (970)</u>	<u>\$</u>	\$ 2,897

41

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

# D. Capital Assets (Continued)

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

Governmental activities: Instruction		
Regular	<u></u>	13,879,720
Total Instruction		13,879,720
Support Services		
Student and Instruction Related Services		338,287
School Administration		169,143
Operations and Maintenance of Plant		281,905
Total Support Services		789,335
Total Governmental Activities	<u>\$</u>	14,669,055
Business-Type Activities: Food Service Fund	<u>\$</u>	970

1

# **Construction and Other Significant Commitments**

The District has the following active construction projects as of June 30, 2023:

Project	Remaining Commitment
Fire Alarm System Upgrades (Various Locations)	\$ 1,525,059
Campus High Gym RTU Replacement	992,329
Bathroom Renovations - Louverture	192,856
Auditorium Renovations	2,800,000
	\$ 5,510,244

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

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

The composition of interfund balances as of June 30, 2023, is as follows:

### **Due To/From Other Funds**

Receivable Fund	Payable Fund	Amount	
General Fund	Food Service Enterprise Fund	\$ 449,216	
General Fund	Special Revenue Fund	4,635,522	
Debt Service Fund Special Revenue Fund	General Fund Food Service Enterprise Fund	5,499 101,939	
Total		\$ 5,192,176	

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.

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

### **Interfund Transfers**

	Transfer In:								
				Debt					
		General		<u>Service</u>		<u>Total</u>			
Transfer Out:									
Special Revenue Fund	\$	4,511,718			\$	4,511,718			
Capital Projects Fund		-	\$	311,067		311,067			
Total transfers out	<u>\$</u>	4,511,718	<u>\$</u>	311,067	<u>\$</u>	4,822,785			

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

### F. Leases

### 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 \$20,152. 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, 2023 the value of the lease liability was \$20,152. The equipment has a five year estimated useful life. The value of the right -to-use asset as of June 30, 2023 is \$20,152 and had accumulated depreciation of \$1,209,080.

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

### F. Leases (Continued)

### Leases Payable (Continued)

The future principal and interest lease payments as of June 30, 2023 are as follows:

<b>Governmental Activities:</b>		
Ending		
<u>June 30,</u>	<u>Tota</u>	l Payment
2024	<u>\$</u>	20,152

### 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, 2023 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	\$ 30,267,334
\$16,580,000 fiscal year 2019 Agreement for ESIP improvements for a term of 20 years due in annual principal installments of \$770,000 to \$1,345,000 through October 15, 2040 interest at 3% to 5%	15,465,000
\$7,306,500 fiscal year 2019 Agreement for the acquisition of equipment for a term of 5 years due in annual principal installments of \$1,480,885 to \$1,507,091 through July 15, 2024 interest at 1.77%	2,987,976
Total	\$ 48,720,310

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

### G. Financing Agreements (Continued)

ι

#### **Capital 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, 2023:

ESIP	\$28,176
Acquisition of Equipment	1,051,264
COPS – Reserve Deposit	5,697,000

The certificates of participation reserve requirement states that reserve deposits equal the final debt service payment. The balance in the reserve account was sufficient to meet the reserve requirement at June 30, 2023.

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

	Capital Appreciation				
Year Ended	Certificates				
<u>June 30,</u>	Principal				
2024	\$	5,690,000			
2025		5,690,000			
2026		5,690,000			
2027		5,690,000			
2028	11,390,000				
		34,150,000			
Less:					
Unaccreted Value of Capital					
Appreciation Certificates					
at June 30, 2023		(3,882,666)			
	\$	30,267,334			

# NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

### G. <u>Financing Agreements</u> (Continued)

### **Other Financing Agreements**

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

#### **Governmental Activities:**

Year Ending	Interlocal	Agre	eement								
	ESIP Imp	rove	ments		Equipme	ent I	nt Lease				
<u>June 30,</u>	Principal		Interest	Principal			Interest		<u>Total</u>		
2024	\$ 770,000	\$	656,200	\$	1,480,885	\$	52,874	\$	2,959,959		
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	515,000		520,325						1,035,325		
2029-2033	3,380,000		2,143,500						5,523,500		
2034-2038	4,930,000		1,242,525				-		6,172,525		
2039-2041	 3,795,000	6787-004777	234,100				-		4,029,100		
ŕ											
	\$ 15,465,000	\$	6,536,125	\$	2,987,976	\$	79,544	\$	25,068,645		

### H. Long-Term Debt

### **Statutory Borrowing Power**

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2023 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 169,758,963
Less: Net Debt (Type I School Debt)	15,465,000
Remaining Borrowing Power	\$ 154,293,963

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

### I. Other Long-Term Liabilities

### Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2023, was as follows:

										Due
		Balance,						Balance,		Within
	<u>July 1, 2022</u>			Additions [Variable]	Additions Reductions		June 30, 2023		One Year	
		Restated								
<b>Governmental Activities:</b>										
Interlocal Agreement Payable	\$	16,050,000			\$	585,000	\$	15,465,000	\$	770,000
Deferred Amounts:										
Add: Original Issue Preimum		1.687,477		<b>1</b>		115.854	~	1,571,623		-
Total Interlocal Agreement Payable		17,737,477		-		700,854		17,036.623		770,000
Certificate of Participation		33,750,351	\$	2,206,983		5,690,000		30,267,334		5,690,000
Capital Financing Agreements		4,443,111				1,455,135		2,987,976		1,480,885
Leases Payable		261,968				241,816		20,152		20,152
Claims and Judgements Payable		932,120						932,120		
Net Pension Liability - State		40,543,406		8,922,687	:			49,466,093		
Net Pension Liability - Essex		1,471,200		659,185				2,130,385		
Compensated Absences Payable		1,866,507		929				1,867,436		-
Governmental Activity										
Long-Term Liabilities	<u>\$</u>	101,006,140	<u>\$</u>	11,789,784	<u>\$</u>	8,087,805	<u>\$</u>	104,708,119	<u>\$</u>	7,961,037

For the governmental activities, the liabilities for interlocal agreements, capital financing agreements, leases payable, claims and judgements, net pension liability and compensated absences 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 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.

### NOTE 5 OTHER INFORMATION (Continued)

### A. <u>Risk Management</u> (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2023, 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 \$3,701,255 reported at June 30, 2023 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, 2023 and 2022 are as follows:

	Year Ended					
	Ju	ne 30, 2023	Ju	ne 30, 2022		
Governmental Activities						
Unpaid Claims, beginning of fiscal year	\$	3,913,297	\$	4,898,463		
Incurred claims (Includes IBNR)		1,778,427		23,793		
Claim payments/adjustments (Includes IBNR)		(1,990,469)		(1,008,959)		
Total Governmental Activities	\$	3,701,255	<u>\$</u>	3,913,297		
Analysis of Claims Liability						
General Fund	\$	2,769,135	\$	2,981,177		
Long-Term Liabilities		932,120		932,120		
Total Governmental Activities	\$	3,701,255	<u>\$</u>	3,913,297		

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

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

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

## NOTE 5 OTHER INFORMATION (Continued)

#### A. <u>Risk Management</u> (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:

Year Ended June 30,	District <u>Contributions</u>	mployee ntributions	Amount imbursed	Ending Balance
2023		\$ 282,624	\$ 428,424	\$ 1,790,201
2022		257,938	3,034	1,790,201
2021		244,403	310,790	1,723,549

#### B. <u>Contingent Liabilities</u>

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, 2023, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

#### C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2023, 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.

#### NOTE 5 OTHER INFORMATION (Continued)

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

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

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

The following represents the membership tiers for PERS:

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

Service retirement benefits of  $1/55^{\text{th}}$  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  $1/60^{\text{th}}$  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 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.

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

The following represent the membership tiers for TPAF:

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

#### 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 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.

## 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 exdividend date. The net increase or decrease in the fair value of investments includes the net realized and unrealized gains or losses on investments.

The State of New Jersey, Department of the Treasury, Division of Investment issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290 or at www.state.nj.us/treasury/doinvest.

## NOTE 5 OTHER INFORMATION (Continued)

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

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

The collective net pension liability of the participating employers for local PERS at June 30, 2022 is \$15.2 billion and the plan fiduciary net position as a percentage of the total pension liability is 62.91%. The collective net pension liability of the State funded TPAF at June 30, 2022 is \$51.7 billion and the plan fiduciary net position as a percentage of total pension liability is 32.29%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2021 which were rolled forward to June 30, 2022.

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

In the July 1, 2021 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 2023.

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, 2023 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 more than the actuarial determined amount. For local PERS, which is a cost sharing multiple employer defined benefit 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 2023, 2022 and 2021 were equal to the required contributions.

During the fiscal years ended June 30, 2023, 2022 and 2021 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,	PERS	On-behalf <u>TPAF</u>	j	DCRP
2023 2022	\$ 4,133,428 4,008,023	\$ 33,532,761 34,171,857	\$	29,159 27,811
2021	3,774,526	24,340,373		14,988

## NOTE 5 OTHER INFORMATION (Continued)

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

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

In addition for fiscal years 2023, 2022 and 2021 the State contributed \$7,946, \$7,816 and \$8,378, 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 \$5,924,056 during the fiscal year ended June 30, 2023 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, 2021 through June 30, 2022. 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, 2022 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2022.

At June 30, 2023, the District reported in the statement of net position (accrual basis) a liability of \$49,466,093 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021. 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, 2022. At June 30, 2022, the District's proportionate share was .32778 percent, which was a decrease of .01446 percent from its proportionate share measured as of June 30, 2021 of .34224 percent.

#### 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, 2023, the District recognized in the district-wide statement of activities (accrual basis) pension benefit of \$4,748,000 for PERS. The pension contribution made by the District during the current 2022/2023 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, 2023 with a measurement date of the prior fiscal year end of June 30, 2022. 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, 2023 for contributions made subsequent to the measurement date. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	_	Deferred Outflows <u>Resources</u>	Deferred Inflows <u>f Resources</u>
Difference Between Expected and			
Actual Experience	\$	357,024	\$ 314,844
Changes of Assumptions		153,262	7,407,032
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments		2,047,357	
Changes in Proportion and Differences Between			
District Contributions and Proportionate Share			
of Contributions			 2,762,408
Total	\$	2,557,643	\$ 10,484,284

At June 30, 2023, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense/(benefit) as follows:

Year	
Ending	
<u>June 30,</u>	Total
2023	\$ (5,381,281)
2024	(2,808,280)
2025	(1,556,884)
2026	1,847,339
2027	(27,535)
Thereafter	 
	\$ (7,926,641)

## 55

#### 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, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75-6.55% 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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

#### 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, 2022) 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, 2022 are summarized in the following table:

Asset Class	Target <u>Allocation</u>	Long-Term Expected Real <u>Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.91%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Investment Grade Credit	7.00%	3.38%
US Equity	27.00%	8.12%
Non-US Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
High Yield	4.00%	4.95%
Real Assets	3.00%	7.60%
Private Credit	8.00%	8.10%
Real Estate	8.00%	11.19%
Private Equity	13.00%	11.80%

#### NOTE 5 OTHER INFORMATION (Continued)

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

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

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

#### **Discount** Rate

The discount rate used to measure the total pension liability for PERS was 7.00% as of June 30, 2022. 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 percent, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
District's Proportionate Share of			
the PERS Net Pension Liability	<u>\$ 63,549,440</u>	<u>\$ 49,466,093</u>	\$ 37,480,598

The sensitivity analysis was based on the proportionate share of the District's net pension liability as of the measurement date of June 30, 2022. A sensitivity analysis specific to the District's net pension liability at June 30, 2022 was not provided by the pension system.

#### Pension Plan Fiduciary Net Position

à.

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 <u>www.state.nj.us/treasury/pensions</u>.

#### NOTE 5 OTHER INFORMATION (Continued)

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

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

#### 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  $60^{th}$  birthday or  $5^{th}$  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, 2022 was 74.64% 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 \$312,087 for fiscal year 2022.

At June 30, 2023, the District reported in the statement of net position (accrual basis) a liability of \$2,130,385 for its proportionate share of the ECPF net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the District's proportionate share was 6.7696 percent, which was a decrease of .0587 percent from its proportionate share measured as of June 30, 2021 of 6.8283.

#### **NOTE 5 OTHER INFORMATION (Continued)**

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

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, 2023, the District recognized in the district wide statement of activities (accrual basis) a pension benefit of \$52,302 for ECPF. At June 30, 2023, the District reported deferred outflows of resources related to ÉCPF from the following sources in the amount of \$298,494.

	C	)eferred )utflows <u>Resources</u>	
Net Difference Between Projected and Actual On Pension Plan Investments	<u>\$</u>	298,494	

#### Actuarial Assumptions

Net

The District's total pension liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
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.

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

#### Long-Term Rate of Return

The long-term expected rate of return on Plan investments was determined using a building-block method in which bestestimate 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, 2022 and 2021 are summarized in the following table:

Asset Class	<b>Real Rate of Return*</b>		
	2022	2021	
U.S. Fixed Income	0.70%	0.50%	
U.S. Domestic Equity	6.70%	6.65%	

\* Net of 2% inflation assumption.

#### NOTE 5 OTHER INFORMATION (Continued)

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

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

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

#### Discount Rate

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

<u>Year</u>	Measurement Date	Discount Rate	
2023	June 30, 2022	5.00%	
2022	June 30, 2021	5.00%	

#### 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:

	Decrease	Discount Rate	Increase
	<u>(4.0%)</u>	<u>(5.0%)</u>	<u>(6.0%)</u>
District's Proportionate Share of the Net Pension Liability	<u>\$ 2,842,901</u>	\$ 2,130,380	<u>\$ 1,512,888</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, 2021 through June 30, 2022. 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, 2022, the State's pension contribution was more than the actuarial determined amount.

#### 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, 2023, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$11,365,826 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, 2023 the State's proportionate share of the net pension liability attributable to the District is \$422,320,547. The net pension liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021. 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, 2022. At June 30, 2022, the State's share of the net pension liability attributable to the District was .81854 percent, which was a decrease of .00316 percent from its proportionate share measured as of June 30, 2021 of .82170 percent.

#### **Actuarial Assumptions**

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75-5.65% Based on Years of Service
Investment Rate of Return	7.00%

#### 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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

### NOTE 5 OTHER INFORMATION (Continued)

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

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

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

#### Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2022) 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, 2022 are summarized in the following table:

		Long-Term
	Target	<b>Expected Real</b>
Asset Class	Allocation	Rate of Return
Risk Mitigation Strategies	3.00%	4.91%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Investment Grade Credit	7.00%	3.38%
US Equity	27.00%	8.12%
Non-US Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
High Yield	4.00%	4.95%
Real Assets	3.00%	7.60%
Private Credit	8.00%	8.10%
Real Estate	8.00%	11.19%
Private Equity	13.00%	11.80%

#### Discount Rate

The discount rate used to measure the total pension liability for TPAF was 7.00% as of June 30, 2022. 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.

### 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)

#### 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:

	1%	Current	1%
	Decrease	<b>Discount Rate</b>	Increase
·	<u>(6.00%)</u>	<u>(7.00%)</u>	<u>(8.00%)</u>
State's Proportionate Share of			
the TPAF Net Pension Liability			
Attributable to the District	<u>\$ 495,179,816</u>	\$ 422,320,547	<u>\$ 360,945,768</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, 2022. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2022 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 <u>www.state.nj.us/treasury/pensions</u>.

#### 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, 2022. In addition, the plan is administered on a pay-asyou-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.

#### 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.

## NOTE 5 OTHER INFORMATION (Continued)

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

**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, the Police and Firemen Retirement System (PFRS) or Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement. 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 <u>www.state.nj.us/treasury/pensions</u>.

#### Plan Membership

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2021:

Active Plan Members	213,148
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	<u>151,669</u>
Total	<u>364,817</u>

#### **Measurement Focus and Basis of Accounting**

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

The accrual basis of accounting is used for measuring financial position and changes in net position of the post-employment health benefit 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.

#### Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2022 is \$50.6 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities at June 30, 2022 were determined based on actuarial valuations as of June 30, 2021 which were rolled forward to June 30, 2022.

#### NOTE 5 OTHER INFORMATION (Continued)

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

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

In the June 30, 2021 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 \$1.33 billion to the OPEB plan in fiscal year 2022.

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, 2023, 2022 and 2021 were \$8,808,975, \$7,983,927 and \$7,627,894, 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, 2021 through June 30, 2022. Nonemployer allocation percentages have been rounded for presentation purposes.

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

For the fiscal year ended June 30, 2023, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$10,280,564. 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, 2023 the State's proportionate share of the OPEB liability attributable to the District is \$372,935,276. 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, 2022 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2022. At June 30, 2022, the state's share of the OPEB liability attributable to the District was .73635 percent, which was an increase of .08087 percent from its proportionate share measured as of June 30, 2021 of .65548 percent.

### NOTE 5 OTHER INFORMATION (Continued)

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

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

#### Actuarial Assumptions

The OPEB liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	PERS	TPAF
Salary Increases	2.75% to 6.55%	2.75% to 4.25%
	Based on Years	Based on Years
	of Service	of Service

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. Disability mortality improvement projections from the central year using Scale MP-2021 for current disables 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 for current disables 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 for current disables retirees.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the TPAF and PERS actuarial experience studies for the period July 1, 2018 to June 30, 2021.

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 6.25% and decreases to a 4.50% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increasing to 13.44% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO the trend is initially -3.54% in fiscal year 2023, increasing to 15.19% in fiscal year 2026 and decreases to 4.50% long-term trend rate after eight years. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.50% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

#### **Discount Rate**

The discount rate for June 30, 2022 was 3.54%. 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.

#### NOTE 5 OTHER INFORMATION (Continued)

#### E. <u>Post-Retirement Medical Benefits</u> (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, 2023 (measurement date June 30, 2022) is as follows:

	Total OPEB Liability (State Share 100%)	
Balance, June 30, 2021 Measurement Date	\$	444,481,438
Changes Recognized for the Fiscal Year:		т
Service Cost		20,638,570
Interest on the Total OPEB Liability		9,883,196
Differences Between Expected and Actual Experience		7,450,849
Changes of Assumptions		(100,043,234)
Gross Benefit Payments		(9,789,598)
Contributions from the Member		314,055
Net Changes	\$	(71,546,162)
Balance, June 30, 2022 Measurement Date	\$	372,935,276

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16% in 2021 to 3.54% in 2022.

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, 2022.

#### 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 3.54%, 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 (2.54% percent) or 1-percentage-point higher (4.54% percent) than the current rate:

	1%	Current	1%
	Decrease	<b>Discount Rate</b>	Increase
	<u>(2.54%)</u>	<u>(3.54%)</u>	<u>(4.54%)</u>
State's Proportionate Share of			
the OPEB Liability			
Attributable to the District	\$ 438,346,188	\$ 372,935,276	\$ 320,511,700

#### 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 (Continued)

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

		Healthcare	
	1%	<b>Cost Trend</b>	1%
	Decrease	<u>Rates</u>	Increase
State's Proportionate Share of			
the OPEB Liability			
Attributable to the District	\$ 308,253,800	\$ 372,935,276	\$ 457,898,322

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2022. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2022 were not provided by the pension system.

#### F. Subsequent Events

#### Lease Purchase Payable

On June 12, 2023 the East Orange Board of Education approved a \$3,195,000 three year lease purchase agreement for the acquisition of chrome books. The lease will be paid in three (3) annual installments beginning in fiscal year 2023/24.

#### G. 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 RECENT HEALTHCARE DEVELOPMENTS

In early March of 2020, the World Health Organization declared a pandemic following the global outbreak of COVID-19, a respiratory disease caused by a newly discovered strain of coronavirus. On March 13, 2020, the President of the United Stated declared a national public health emergency to unlock federal funds and assistance to help states and local governments fight the pandemic. The Governor of the State declared a state of emergency and a public health emergency on March 9, 2020. In response to the COVID-19 pandemic, federal and State legislation and executive orders were implemented to mitigate the spread of the disease and provide relief to State and local governments. The pandemic and certain mitigation measures altered the behavior of businesses and people with negative impacts on regional, State and local economies. The national public health emergency and the State public health emergency have since ended, while the state of emergency declared by the State and several executive orders signed by the Governor remain to manage COVID-19 on an endemic level. Depending on future circumstances, ongoing actions could be taken by State, federal and local governments and private entities to mitigate the spread and impacts of COVID-19, its variants or other critical health care challenges.

To date, the overall finances and operations of the Board have not been materially adversely affected by the COVID-19 pandemic. Nonetheless, the degree of any future impact to the Board's operations and finances is difficult to predict due to the dynamic nature of the COVID-19 pandemic and any additional actions that may be taken by governmental and other health care authorities to manage the COVID-19 pandemic.

The American Rescue Plan Act of 2021, H.R. 1319 (the "Plan"), signed into law by the President of the United States on March 11, 2021, provided \$1.9 trillion in relief designed to provide funding to address the COVID-19 pandemic and alleviate the economic and health effects of the COVID-19 pandemic. The Plan, in part, provides funding for State and local governments to offset costs to safely reopen schools during the COVID-19 pandemic and to subsidize COVID-19 testing and vaccination programs. In addition, the Plan includes \$350 billion in relief funds to public entities, such as the Board.

The Board has been awarded a total of \$55,398,382 in federal aid to address the effects of the COVID-19 pandemic.

**REQUIRED SUPPLEMENTARY INFORMATION - PART II** 

**BUDGETARY COMPARISON SCHEDULE** 

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Final to Actual <u>Variance</u>
Local Sources:					
	\$ 22,791,159	-	\$ 22,791,159	\$ 22,791,159	-
Interest Miscellaneous	2		2	20,660 1,621,187	\$ 20,658 1,207,769
Miscenaneous	413,418		413,418	1,021,187	1,207,769
Total - Local Sources	23,204,579		23,204,579	24,433,006	1,228,427
State Sources:					
Categorical Special Education Aid	7,715,286	-	7,715,286	7,715,286	-
Equalization Aid	134,162,325	-	134,162,325	134,162,325	-
Categorical Transportation Aid	1,172,856	-	1,172,856	1,172,856	_
Categorical Security Aid	4,014,478		4,014,478	4,014,478	-
Adjustment Aid	28,022,427	_	28,022,427	28,022,427	_
Maintenance of Equity Aid	20,022,427	-	20,022,427	3,039,269	3,039,269
Extraordinary Aid	-	-	015 000	. ,	
	915,000	-	915,000	1,909,412	994,412
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	33,073,898	33,073,898
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	458,863	458,863
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	8,808,975	8,808,975
TPAF - Long Term Disab Ins (On-Behalf - Non-Budgeted)				7,946	7,946
TPAF Social Security (Reimbursed - Non-Budgeted)				5,924,056	5,924,056
Total State Sources	176,002,372		176,002,372	228,309,791	52,307,419
Federal Sources:					
Medical Assistance Program	355,000	-	355,000	394,790	39,790
Semi - CARES Act	<u> </u>	-		10,030	10,030
Total - Federal Sources	355,000		355,000	404,820	49,820
Total Revenues	199,561,951	<u>-</u>	199,561,951	253,147,617	53,585,666
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,363,430	\$ 19,629	3,383,059	3,157,802	225,257
Grades 1-5 - Salaries of Teachers	22,047,619	(505,541)	21,542,078	20,639,313	902,765
Grades 6-8 - Salaries of Teachers	8,958,786	674,244	9,633,030	9,092,212	540,818
Grades 9-12 - Salaries of Teachers	10,357,097	3,794,008	14,151,105	14,813,838	(662,733)
Regular Programs - Home Instruction:		(1 = 0 = 0)		1.51.000	
Other Purchased Services	355,000	(152,859)	202,141	151,329	50,812
Regular Programs - Undistributed Instruction Other Salaries for Instruction	1 228 042	467 114	1 605 156	1 222 222	460 822
Purchased Professional-Educational Services	1,228,042 85,194	467,114	1,695,156 42,559	1,232,323	462,833
Purchased Fiolessional-Educational Services	229,483	(42,635) (4,668)	42,559	204,538	7,808 20,277
Other Purchased Services	2,335,807	33,145	2,368,952	1,705,932	663,020
General Supplies	1,425,041	(90,066)	1,334,975	1,201,805	133,170
Textbooks	197,206	(22,489)	1,354,975	172,315	2,402
Other Objects	162,429	(5,460)	156,969	149,993	6,976
TOTAL REGULAR PROGRAMS - INSTRUCTION	50,745,134	4,164,422	54,909,556	52,556,151	2,353,405

SPECIAL EDUCATION - INSTRUCTION           Cognitive - Mild:           Salaries of Teachers         \$ 1,612,081 \$ (425,386) \$ 1,186,695 \$ 1,175,56	3         18,635           2         2,316
	18,635           2         2,316           5         -
Salaries of Leachers $S = 1.012.081 - S = (425.386) - S = 1.186.695 - S = 1.175.56$	18,635           2         2,316           5         -
Other Salaries for Instruction 551,570 (192,817) 358,753 340,11	2,316
General Supplies 28,177 (1,589) 26,588 24,27	5 <b>-</b>
Textbooks 907 (551) 356 35	
Other Objects	
Total Cognitive - Mild	32,086
Learning and/or Language Disabilities:	
Salaries of Teachers         2,961,460         (606,486)         2,354,974         2,228,63	126,336
Other Salaries for Instruction         1,048,864         (390,066)         658,798         617,15	
General Supplies         62,815         (14,334)         48,481         44,85	
Textbooks         2,167         (1,899)         268         26           Other Objects         1.260         (200)         544         544	
Other Objects (806) 544 54	<u> </u>
Total Learning and/or Language Disabilities         4,076,656         (1,013,591)         3,063,065         2,891,45	171,614
Behavioral Disabilities:	
Salaries of Teachers         936,039         (460,821)         475,218         454,87	,
Other Salaries for Instruction         533,640         (229,123)         304,517         286,27	
General Supplies         24,46         (279)         24,167         21,51	
Textbooks 1,336 (814) 522 52	
Other Objects	- <u>-</u>
Total Behavioral Disabilities         1,495,461         (691,037)         804,424         763,18	41,239
Multiple Disabilities:	
Other Salaries for Instruction         126,338         (29,329)         97,009         96,14	
Other Objects	
Total Multiple Disabilities         126,338         (29,329)         97,009         96,14	867
Resource Room/Resource Center:	
Salaries of Teachers         21,630         30,678         52,308         52,308	
Other Salaries for Instruction         1,997,486         (934,506)         1,062,980         1,042,57           Other Objects         -	20,409
Total Resource Room/Resource Center         2,019,116         (903,828)         1,115,288         1,094,87	20,409
Autism:	
Salaries of Teachers         1,115,889         197,114         1,313,003         1,188,97	,
Other Salaries for Instruction         754,477         (164,469)         590,008         551,35	
General Supplies         57,617         (7,436)         50,181         49,56           1 extbooks         500         (500)         -         -         -	617
Total Autism1,928,48324,7091,953,1921,789,88	163,306

Final to

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Actual <u>Variance</u>	
SPECIAL EDUCATION - INSTRUCTION (Continued)						
Preschool Disabilities - Full-Time:						
Salaries of Teachers	\$ 672,211	\$ 70,717	\$ 742,928	\$ 687,917	\$ 55,011	
Other Salaries for Instruction General Supplies	444,610	(69,362)	375,248 25,040	371,073 20,266	4,175	
Other Objects		(228)			4,774	
Total Preschool Disabilities - Full-Time	1,142,089	1,127	1,143,216	1,079,256	63,960	
TOTAL SPECIAL EDUCATION - INSTRUCTION	12,980,878	(3,232,292)	9,748,586	9,255,105	493,481	
Bilingual Education - Instruction						
Salaries of Teachers	1,633,879	(226,692)	1,407,187	1,252,942	154,245	
Other Salaries for Instruction	438,658	(171,115)	267,543	251,993	15,550	
General Supplies	43,813	(10,237)	33,576	29,252	4,324	
Textbooks	5,697	(3,739)	1,958	1,958		
Total Bilingual Education - Instruction	2,122,047	(411,783)	1,710,264	1,536,145	174,119	
School-Spon. Cocurricular Actvts Inst.						
Salaries	393,115	(108,548)	284,567	295,110	(10,543)	
Purchased Services	13,770	(13,770)	-	-	-	
Supplies and Materials	18,121	(9,416)	8,705	8,547	158	
Other Objects	5,000	(5,000)	-	-	-	
Transfers to Cover Deficit (Agency Funds)						
Total School-Spon. Cocurricular Actvts Inst.	430,006	(136,734)	293,272	303,657	(10,385)	
School-Spon. Cocurricular Athletics - Inst.						
Salaries	527,023	(234,348)	292,675	416,804	(124,129)	
Purchased Services	183,947	(1,234)	182,713	197,965	(15,252)	
Supplies and Materials	65,178	(10,047)	55,131	53,682	1,449	
Transfers to Cover Deficit (Agency Funds)	-	-	-			
Total School-Spon. Cocurricular Athletics - Inst.	776,148	(245,629)	530,519	668,451	(137,932)	
Alternative Education Program - Instruction						
Salaries of Teachers	1,436,838	(64,244)	1,372,594	1,324,837	47,757	
Other Salaries of Instruction	16,721	(16,721)	-	-	-	
Purchased Professional and Technical Services	22,530	(22,530)	-	-	-	
Other Purchased Services	12,366	9,537	21,903	21,893	10	
Supplies and Materials	81,397	(2,295)	79,102	76,115	2,987	
Textbooks Other Objects	3,460	(3,460) 5,641	14,474	14,473	- 1	
Total Alternative Education Program - Inst.	1,582,145	(94,072)	1,488,073	1,437,318	50,755	
C C	<u></u>		······			
Alternative Education Program - Support Services	100 728	(75,501)	116 120	112.120	1 000	
Salaries Salaries of Principals/Assistant Principals	190,728 271,196	(75,591) (121,993)	115,137 149,203	113,138 149,203	1,999	
Salaries of Secretarial/Clerical Assistants	154,605	(73,797)	80,808		9 429	
Purchased Services	47,517	(30,663)	16,854	72,370 16,854	8,438	
Supplies and Materials	8,219	(30,003)	7,431	7,026	405	
Other Objects		<del>`</del>				
Total Alternative Education Program - Support Services	672,265	(302,832)	369,433	358,591	10,842	

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	<u>Actual</u>	Final to Actual <u>Variance</u>
Community Services Programs/Operations					
Purchased Services	\$ 400		\$ 400		\$ 400
Supplies and Materials	3 400 1,998	-	1,998	\$ 1,673	3 400
o approving materials				<u> </u>	
Total Community Services Programs/Operations	2,398		2,398	1,673	725
Total Instruction	69,311,021	\$ (258,920)	69,052,101	66,117,091	2,935,010
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	300,530	19,125	319,655	319,655	
Tuition to Other LEAs Within the State-Special	675,750	2,420	678,170	654,020	24,150
Tuition to County Voc. School Dist Regular	1,275,500	250,713	1,526,213	1,526,213	24,150
Tuition to County Voc. School Dist Regular					-
	389,255	(13,518)	375,737	375,737	-
Tuition to CSSD & Regional Day Schools	915,250	(229,772)	685,478	819,016	(133,538)
Tuition to Private Schools for the Disabled - Within State	7,850,750	(368,501)	7,482,249	7,900,959	(418,710)
Tuition - State Facilities	50,000	15,308	65,308	65,308	-
Tuition - Other				•	
Total Undistributed Expenditures - Instruction:	11,457,035	(324,225)	11,132,810	11,660,908	(528,098)
Indiat Furand Attand & Casial Wash					
Undist. Expend Attend. & Social Work	1.000.045	226 052	0.050.115	0.070.070	104.150
Salaries	1,936,245	336,872	2,273,117	2,078,958	194,159
Other Purchased Services	4,569	4,828	9,397	9,276	121
Supplies and Materials	6,616	(1,573)	5,043	4,701	342
Other Objects	8,931	(2,188)	6,743	6,743	
Total Undist. Expend Attend. & Social Work	1,956,361	337,939	2,294,300	2,099,678	194,622
Indiat Europed II-alth Complete					
Undist. Expend Health Services					
Salaries	2,561,526	(614,441)	1,947,085	1,726,045	221,040
Salaries of Social Service Coordinators	-	-	•	-	-
Purchased Professional and Technical Services	15,000	(11,650)	3,350	23,550	(20,200)
Other Purchased Services	246,600	(41,162)	205,438	202,541	2,897
Supplies and Materials	75,607	(17,467)	58,140	55,289	2,851
Other Objects				<u> </u>	
Total Undist. Expend Health Services	2,898,733	(684,720)	2,214,013	2,007,425	206,588
Undist. Expend Speech, OT, PT & Related Serv.					
Salaries	1,089,898	290,912	1,380,810	1,380,810	-
Purchased Professional - Educational Services	71,847	(51,885)	19,962	19,962	
Total Undist. Expend Speech, OT, PT & Related Serv.	1,161,745	239,027	1,400,772	1,400,772	-
Undist. Expend Other Supp. Serv. Students - Extra Serv.					
Salaries	1,100,410	210,879	1,311,289	1,311,289	-
Purchased Professional - Educational Services	680,844	158,424	839,268	839,268	-
Total Undist. Expend Other Supp. Serv. Students - Extra Serv.	1,781,254	369,303	2,150,557	2,150,557	-
Guidance					
Salaries of Other Professional Staff	4,680,667	(112,920)	4,567,747	4,035,273	532,474
Salaries of Secretarial and Clerical Assistants	561,869	(7,145)	554,724	503,909	50,815
Purchased Professional - Educational Services	37,600	(34,390)	3,210	3,210	-
Other Purchased Services	30,123	37,982	68,105	67,976	129
Supplies and Materials	11,344	18,185	29,529	29,255	274
Other Objects	2,100	(1,016)	1,084	1,084	-
-				<u></u>	
Total Guidance	5,323,703	(99,304)	5,224,399	4,640,707	583,692

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Final to Actual <u>Variance</u>
Child Study Team					
Salaries of Other Professional Staff	\$ 4,929,994	\$ 274,390	\$ 5,204,384	\$ 5,204,384	-
Salaries of Secretarial and Clerical Assistants	304,843	(85,553)	219,290	219,290	-
Purchased Professional and Educational Services	14,850	(14,850)	· -	, <u>-</u>	-
Other Purchased Prof. and Tech. Services	45,770	(39,745)	6,025	6,025	-
Mis. Purchase Serv.	90,000	(22,389)	67,611	67,611	-
Supplies and Materials	20,323	8,856	29,179	29,179	-
Other Objects	500	(300)	200	200	
Total Child Study Team	5,406,280	120,409	5,526,689	5,526,689	
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	151,335	2,605	153,940	153,940	-
Salaries of Other Professional Staff	5,901,680	429,391	6,331,071	5,724,416	\$ 606,655
Salaries of Secr and Clerical Assist.	1,422,314	(882,421)	539,893	537,247	2,646
Other Salaries	121,628	2,049	123,677	123,677	-
Purchased Prof- Educational Services	203,279	(69,842)	133,437	129,460	3,977
Other Purch Prof. and Technical Services	38,000	(15,190)	22,810	22,810	-
Other Purch Services	618,589	(218,530)	400,059	393,875	6,184
Supplies and Materials	359,530	(238,289)	121,241	120,969	272
Other Objects	75,980	(70,069)	5,911	5,911	
Total Undist. Expend Improvement of Inst. Serv.	8,892,335	(1,060,296)	7,832,039	7,212,305	619,734
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	3,392,638	377,780	3,770,418	3,291,461	478,957
Purchased Professional and Technical Services	12,612	(8,938)	3,674	3,674	-
Other Purchased Services	62,258	(34,372)	27,886	22,467	5,419
Supplies and Materials	200,041	(77,221)	122,820	113,981	8,839
Other Objects			-		
Total Undist. Expend Edu. Media Serv./Sch. Library	3,667,549	257,249	3,924,798	3,431,583	493,215
Undist. Expend Instructional Staff Training Serv.					
Salaries of Secretarial and Clerical Assist	72,320	7,663	79,983	79,983	-
Other Salaries	6,560	6,973	13,533	13,533	-
Purchased Professional - Educational Service	92,833	(26,247)	66,586	34,980	31,606
Other Purchased Professional and Technical Services	7,500	1,100	8,600	38,925	(30,325)
Other Purchased Services	96,470	(26,701)	69,769	64,719	5,050
Supplies and Materials	56,392	(14,351)	42,041	41,309	732
Other Objects	4,000		4,000	4,000	
Total Undist. Expend Instructional Staff Training Serv.	336,075	(51,563)	284,512	277,449	7,063
Undist. Expend Supp. Serv General Admin.					
Salaries	844,106	(373,685)	470,421	470,421	_
Legal Services	400,000	212,133	612,133	612,133	_
Audit Fees	150,000	188,573	338,573	338,573	-
Other Purchased Professional Services	238,525	(121,314)	117,211	117,211	_
Communications/Telephone	802,393	(254,795)	547,598	547,598	_
BOE Other Purchased Services	30,138	(254,795)	30,828	30,828	-
Purchased Services (400-500 series)	9,075	337,433	346,508	346,508	-
General Supplies	59,958	38,105	98,063	98,063	-
BOE In-House Training/Meeting Supplies	11,489	6,742	18,231	18,231	-
Judgements Against The School District	150,000	150,888	300,888	300,888	-
Miscellaneous Expenditures	25,131	6,350	31,481	31,481	-
BOE Memberships and Dues	37,000	(3,057)	33,943	33,943	-
- Total Undist. Expend Supp. Serv General Admin.	2,757,815	188,063	2,945,878	2,945,878	
····· F			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Final to Actual <u>Variance</u>
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	\$ . 5,924,935	\$ 248,294	\$ 6,173,229	\$ 5,309,269	\$ 863,960
Salaries of Other Professional Staff	135,421	129,782	265,203	233,777	31,426
Salaries of Secretarial and Clerical Assistants	2,394,095	319,632	2,713,727	2,488,897	224,830
Other Salaries	22,126	26,772	48,898	33,298	15,600
Purchased Professional and Technical Services	11,960	(11,960)	-	-	-
Other Purchased Services	205,089	21,552	226,641	209,703	16,938
Supplies and Materials	273,894	(25,405)	248,489	221,573	26,916
Other Objects	13,284	2,222	15,506	15,503	3
Total Undist. Expend Support Serv School Admin.	8,980,804	710,889	9,691,693	8,512,020	1,179,673
Undist. Expend Support Serv Central Services					
Salaries	2,622,891	637,541	3,260,432	3,117,191	143,241
Purchased Professional Services	155,000	127,438	282,438	282,438	-
Misc. Purchased Services	170,850	182,863	353,713	353,713	-
Supplies and Materials	81,978	51,428	133,406	133,406	-
Miscellaneous Expenditures	25,141	(3,076)	22,065	21,641	424
Total Undist. Expend Support Serv Central Services	3,055,860	996,194	4,052,054	3,908,389	143,665
Undist. Expend Supp. Serv Admin. Info. Technology					
Salaries	601,212	274,956	876,168	876,168	-
Other Purchased Services Supplies and Materials	18,300	(5,742)	12,558	12,558	-
Other Objects	15,000	(88)	14,912	14,912	-
Total Undist. Expend Supp. Serv Admin. Info. Technology	634,512	269,126	903,638	903,638	
Undist. ExpendRequired Maintenance for School Facilities					
Salaries	2,576,193	(614,606)	1,961,587	1,961,587	-
Cleaning, Repair, and Maintenance Services	1,960,220	(23,062)	1,937,158	1,937,158	-
General Supplies	419,963	(110,676)	309,287	309,287	
Total Undist. ExpendRequired Maintenance for School Facilities	4,956,376	(748,344)	4,208,032	4,208,032	
Undist, Expend Custodial Services					
Salaries	5,846,078	(90,867)	5,755,211	6,198,355	(443,144)
Purchased Professional and Technical Services	8,670	8,504	17,174	17,174	-
Cleaning, Repair and Maintenance Services	538,280	(20,168)	518,112	518,112	-
Rental of Land, Building & Other than Lease Purchases	118,563	(22,108)	96,455	96,455	-
Lease Purchase Payments-Energy Savings Improvement Pgm.	530,000	(115,189)	414,811	585,000	(170,189)
Other Purchased Property Services	510,101	(29,602)	480,499	531,499	(51,000)
Insurance	2,600,500	(90,607)	2,509,893	2,507,019	2,874
Miscellaneous Purchased Services	119,100	15,869	134,969	134,969	-
General Supplies	408,955	6,259	415,214	415,214	-
Energy (Gasoline)	60,000	(20,291)	39,709	39,709	•
Energy (Natural Gas)	479,907	188,995	668,902	722,902	(54,000)
Energy (Electricity)	2,116,933	216,397	2,333,330	2,519,530	(186,200)
Energy (Oil)	85,552	(55,674)	29,878	38,478	(8,600)
Interest-Energy Savings Improvement Program Bonds	821,878	(285,272)	536,606	690,073	(153,467)
Total Undist. Expend Custodial Services	14,244,517	(293,754)	13,950,763	15,014,489	(1,063,726)

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Final to Actual <u>Variance</u>
Undist, Expend Care & Upkeep of Grounds					
	\$ 355,387	\$ (27,169)	\$ 328,218	\$ 328,218	-
Cleaning, Repair and Maintenance Services	163,800	43,284	207,084	207,084	-
General Supplies	5,000	1,246	6,246	6,246	-
Other Objects	5,000	467	5,467	5,467	
Total Undist. Expend Care & Upkeep of Grounds	529,187	17,828	547,015	547,015	<u> </u>
Undist. Expend Security					
Salaries	3,463,635	(283,755)	3,179,880	3,346,337	\$ (166,457)
Purchased Professional and Technical Services	5,000	3,161	8,161	1,244	6,917
Cleaning, Repair and Maintenance Services	470,000	321,779	791,779	779,499	12,280
General Supplies Other Objects	113,751	(11,572)	102,179	100,579	1,600
Total Undist. Expend Security	4,052,386	29,613	4,081,999	4,227,659	(145,660)
Undist. Expend Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	409,172	31,879	441,051	341,022	100,029
Contr Serv (Regular Students) - ESCs & CTSA	1,809,539	(481,361)	1,328,178	1,137,254	190,924
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,865,984	7,020,686	11,886,670	11,249,588	637,082
Misc. Purchased Serv Transportation	137,424	(114,376)	23,048	23,048	
Total Undist. Expend Student Transportation Serv.	7,222,119	6,456,828	13,678,947	12,750,912	928,035
UNALLOCATED BENEFITS					
Social Security Contributions	3,930,000	46,846	3,976,846	5,473,546	(1,496,700)
Other Retirement Contributions - PERS	4,100,000	326,719	4,426,719	4,458,419	(31,700)
Other Retirement Contributions - Regular	316,319	(309,088)	7,231	7,231	-
Unemployment Compensation	100,000	229,194	329,194	8,859	320,335
Workmen's Compensation	600,000	830,567	1,430,567	1,556,044	(125,477)
Health Benefits	26,514,823	2,180,134	28,694,957	27,667,148	1,027,809
Tuition Reimbursement	152,500	(66,332)	86,168	86,168	-
Other Employee Benefits	423,504	(163,831)	259,673	259,673	-
TOTAL UNALLOCATED BENEFITS	36,137,146	3,074,209	39,211,355	39,517,088	(305,733)
Interest on Maintenance Reserve	1		1	<u> </u>	1
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				33,073,898	(33,073,898)
NCGI Premium Pension Contribution				458,863	(458,863)
Post Retirement Medical Contribution	-	-	-	8,808,975	(8,808,975)
Long Term Disab Insurance				7,946	(7,946)
On Behalf TPAF Social Security Contribution	-	-	-		-
(Non Budgeted)			•	5,924,056	(5,924,056)
Total On Behalf Contributions				48,273,738	(48,273,738)
Total Undistributed Expenditures	125,451,793	9,804,471	135,256,264	181,216,931	(45,960,667)
Total Current Expenditures	194,762,814	9,545,551	204,308,365	247,334,022	(43,025,657)

	Original <u>Budget Adjustments</u>		Final <u>Budget</u>	Actual	Final to Actual <u>Variance</u>			
CAPITAL OUTLAY								
Equipment								
Regular Programs - Instruction:								
Grades 1-5	-	\$	19,541	\$ 19,541	\$	18,891	\$	650
Grades 6-8	\$ 15,000		39,415	54,415		35,418		18,997
Grades 9-12	15,000		(700)	14,300		14,300		-
Special Education - Instruction:								
School Sponsored and Other Instructional Programs	12,000		15,958	27,958		19,086		8,872
At Risk Programs Programs	-		3,000	3,000		-		3,000
Undistributed Expenditures - Instruction	-		21,442	21,442		26,590		(5,148)
Undist.ExpendSupport ServStudents - Reg.	-		2,299	2,299		2,252		47
Undist.ExpendSupport Serv Inst. Staff	-		15,000	15,000		15,000		-
Undistributed Expenditures - Admin. Info. Technology	-		6,000	6,000		5,987		13
Undistributed Expenditures - Required Maintenance of School	100,000		78,306	178,306		111,457		66,849
Undistributed Expenditures - Business/Other Support Serv.	35,541		51,763	87,304		84,592		2,712
Special Schools (All Programs)	 •		<u> </u>	 •				*
Total Equipment	177 641		252.024	100 565		222 572		05 000
i otar Equipment	 177,541		252,024	 429,565	•	333,573		95,992
Facilities Acquisition and Construction Services								
Architectural/Engineering Services	-		-	-		-		-
Construction Services	-		390,655	390,655		219,982		170,673
Lease Purchase Agreements - Principal	 1,429,833	<b>.</b>		 1,429,833		1,455,135		(25,302)
Total Facilities Acquisition and Construction Services	 1,429,833		390,655	 1,820,488		1,675,117		145,371
Interest Deposit to Capital Reserve	 1			 1		<u> </u>		1
TOTAL CAPITAL OUTLAY	 1,607,375		642,679	 2,250,054		2,008,690		241,364

	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Adjustments Budget</u>		Final to Actual <u>Variance</u>	
SPECIAL SCHOOLS						
Summer School - Instruction Salaries of Teachers General Supplies	\$	\$ 30,451 (2,503)	\$ 189,071 3,017	\$	\$	
Total Summer School - Instruction	164,140	27,948	192,088	175,020	17,068	
Summer School - Support Services Salaries Supplies and Materials	139,050	(43,423)	95,627	82,191	13,436	
Total Summer School - Support Services	139,050	(43,423)	95,627	82,191	13,436	
Total Summer School	303,190	(15,475)	287,715	257,211	30,504	
Adult Education-Local-Instruction Salaries of Teachers Other Purchased Services General Supplies Textbooks Other Objects	9,270 1,800 12,600 2,086	4,378 1,754 4,095 	13,648 3,554 16,695 2,086 -	1,754 16,334 -	13,648 1,800 361 2,086	
Total Adult Education-Local-Instruction	25,756	10,227	35,983	18,088	17,895	
Adult Education-Local -Support Serv. Salaries Purchased Professional-Educational Services Other Purchased Services Supplies and Materials	4,378 7,622 	(4,378) - 4,853 336	7,622 4,853 11,328	- - 4,096 10,193	- 7,622 757 1,135	
Total Adult Education-Local -Support Serv.	22,992	811	23,803	14,289	9,514	
Total Adult Education-Local	48,748	11,038	59,786	32,377	27,409	
TOTAL SPECIAL SCHOOLS	351,938	(4,437)	347,501	289,588	57,913	
CHARTER SCHOOLS Transfer of Funds to Charter Schools	17,900,000	(400,000)	17,500,000	21,521,876	(4,021,876)	
Total Transfer to Charter Schools	17,900,000	(400,000)	17,500,000	21,521,876	(4,021,876)	
Total Expenditures - General Fund	214,622,127	9,783,793	224,405,920	271,154,176	(46,748,256)	

	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Final to Actual <u>Variance</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>(15,060,176</u> )	\$ (9,783,793)	\$ (24,843,969)	<u>\$ (18,006,559</u> )	<u>\$ 6,837,410</u>
Other Financing Sources (Uses): Operating Transfer In: Contribution to School Based Budgets - General Fund Contribution to School Based Budgets - Special Revenue Fund Operating Transfers Out:	108,679,366 3,537,816	(884,552) 1,244,363	107,794,814 4,782,179	102,676,953 4,511,718	(5,117,861) (270,461)
Contribution to School Based Budgets Transfer to Special Revenue Fund	(108,679,366) (520,272)	884,552 520,272	(107,794,814) - -	(102,676,953) 	5,117,861
Total Other Financing Sources:	3,017,544	1,764,635	4,782,179	4,511,718	(270,461)
Change in Fund Balance	(12,042,632)	(8,019,158)	(20,061,790)	(13,494,841)	6,566,949
Fund Balance, Beginning of Year	29,297,738		29,297,738	29,297,738	
Fund Balance, End of Year	\$ 17,255,106	\$ (8,019,158)	<u>\$                                    </u>	\$ 15,802,897	\$ 6,566,949
Recapitulation: Restricted Fund Balance Capital Reserve Capital Reserve - Designated for Subsequent Years Expenditures Maintenance Reserve - Designated for Subsequent Years Expenditures Unemployment Compensation Reserve Assigned Fund Balance Year End Encumbrances Designated for Subsequent Years Expenditures Des, for Sub, Years Exp Maintenance of Equity Unassigned Fund Balance				1,489,711 1,522,885 30,557 744,000 1,790,201 5,248,448 1,937,826 3,039,269 	
Reconciliation to Governmental Fund Statements (GAAP): Less State Aid Revenue not recognized on GAAP basis				(19,354,577)	
Fund Balance per Governmental Funds (GAAP)				\$ (3,551,680)	·

	OR	IGINAL BUDGET		ADJUSTMENTS		FINAL BUDGET				ACTUAL			
		Total		Total					Total		Total		
	Operating Funds	Blended Resource	General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	General <u>Fund</u>	Operating Funds	Blended Resource	General <u>Fund</u>	Operating Funds	Blended Resource	General <u>Fund</u>	
Local Sources:													
Property Taxes	\$ 22,791,159		\$ 22,791,159	-			\$ 22,791,159	- S	22,791,159	\$ 22,791,159			
Interest	2		2				2		2	20,660		20,660	
Miscellaneous	413,418	<u> </u>	413,418				413,418		413,418	1,621,187	<u> </u>	1,621,187	
Total - Local Sources	23,204,579	<u>.</u>	23,204,579	<u> </u>	<u> </u>		23,204,579	<u>-</u>	23,204,579	24,433,006	<u> </u>	24,433,006	
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	
Maintenance of Equity			-		-	-		-	-	3,039,269	-	3,039,269	
Extraordinary Aid	915,000		915,000	-			915,000	-	915,000	1,909,412	-	1,909,412	
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)				-	-	-		-	-	33,073,898		33,073,898	
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budgeted)										458,863		458,863	
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)		-								8,808,975		8,808,975	
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)										7,946		7,946	
TPAF - Long Term Disability insurance (On-Denait - Non-Budgeted) TPAF Social Security (Reimbursed - Non-Budgeted)		•							_	5,924,056	_	5,924,056	
IFAF Social Security (Reinbursed - Non-Budgeted)		<u> </u>	<u>·</u>			······			<u>-</u>	5,524,050		5,524,050	
Total State Sources	176,002,372		176,002,372	<u> </u>			176,002,372	<u> </u>	176,002,372	228,309,791	•	228,309,791	
Federal Sources:													
Medical Assistance Program	355,000		355,000	-	-	-	355,000	-	355,000	394,790	-	394,790	
Semi - Cares Act	<u> </u>	<u> </u>	-	-	-	-	<u> </u>		<u> </u>	10,030		10,030	
Total - Federal Sources	355,000	<u> </u>	355,000		-	-	355,000	<u> </u>	355,000	404,820	<u> </u>	404,820	
Total Revenues	199,561,951	<u> </u>	199,561,951		-		199,561,951	_	199,561,951	253,147,617		253,147,617	
EXPENDITURES:													
Current Expense:													
Regular Programs - Instruction													
Preschool/Kindergarten - Salaries of Teachers		\$ 3,363,430	3,363,430	- S	19,629 S	19,629	S		3,383,059	S		3,157,802	
Grades 1-5 - Salaries of Teachers	2,507,523	19,540,096		\$ (710,264)	204,723	(505,541)	1,797,259	19,744,819	21,542,078	1,797,259	18,842,054	20,639,313	
<ul> <li>Grades 6-8 - Salaries of Teachers</li> </ul>		8,958,786	8,958,786	-	674,244	674,244		9,633,030	9,633,030		9,092,212	9,092,212	
Grades 9-12 - Salaries of Teachers	54,798	10,302,299	10,357,097	6,078	3,787,930	3,794,008	60,876	14,090,229	14,151,105	60,876	14,752,962	14,813,838	
Regular Programs - Home Instruction:													
Other Purchased Services	355,000	-	355,000	(152,859)	-	(152,859)	202,141	-	202,141	151,329	-	151,329	
Regular Programs - Undistributed Instruction													
Other Salaries for Instruction		1,228,042	1,228,042	456,326	10,788	467,114	456,326	1,238,830	1,695,156	10,202	1,222,121	1,232,323	
Unused Vacation Payment to Terminated/Retired Staff			-	-	-	-			-				
Purchased Professional-Educational Services		85,194	85,194	-	(42,635)	(42,635)		42,559	42,559		34,751	34,751	
Purchased Technical Services	131,507	97,976	229,483	-	(4,668)	(4,668)	131,507	93,308	224,815	121,194	83,344	204,538	
Other Purchased Services	1,552,300	783,507	2,335,807	87,947	(54,802)	33,145	1,640,247	728,705	2,368,952	1,040,693	665,239	1,705,932	
General Supplies	111,608	1,313,433	1,425,041	3,759	(93,825)	(90,066)	115,367	1,219,608	1,334,975	64,117	1,137,688	1,201,805	
Textbooks	140,700	56,506	197,206	-	(22,489)	(22,489)	140,700	34,017	174,717	140,700	31,615	172,315	
Other Objects		162,429	162,429		(5,460)	(5,460)		156,969	156,969		149,993	149,993	
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,853,436	45,891,698	50,745,134	(309,013)	4,473,435	4,164,422	4,544,423	50,365,133	54,909,556	3,386,370	49,169,781	52,556,151	
SPECIAL EDUCATION - INSTRUCTION													
Cognitive - Mild:													
	12,978	1,599,103	1,612,081	(12,978)	(412,408)	(425,386)		1,186,695	1,186,695		1,175,560	1,175,560	
Salaries of Teachers							-			•			
Other Salaries for Instruction	20,394	531,176	551,570	(20,394)	(172,423)	(192,817)	•	358,753	358,753	-	340,118	340,118	
General Supplies		28,177	28,177	-	(1,589)	(1,589)		26,588	26,588		24,272	24,272	
Textbooks Other Objects		907	907	•	(551)	(551)	_	356	356	-	356	356	
	·		·			<u> </u>			-				
Total Cognitive - Mild	33,372	2,159,363	2,192,735	(33,372)	(586,971)	(620,343)		1,572,392	1,572,392		1,540,306	1,540,306	

81

	01	RIGINAL BUDGET		ADJUSTMENTS FINAL BUDGET		ACTUAL						
	Operating Funds	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Biended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 25,956 17,613	\$ 2,935,504 1,031,251 62,815 2,167 1,350	\$ 2,961,460 1,048,864 62,815 2,167 1,350	\$ (7.248) \$ (10,093)	(599,238) \$ (379,973) (14,334) (1,899) (806)	(606,486) (390,066) (14,334) (1,899) (806)	\$ 18,708 7,520	\$ 2,336,266 651,278 48,481 268 544	\$	\$ 18,708 \$ 7,520	5 2,209,930 3 609,630 44,851 268 544	\$ 2,228,638 617,150 44,851 268 544
Total Learning and/or Language Disabilities	43,569	4,033,087	4,076,656	(17,341)	(996,250)	(1,013,591)	26,228	3,036,837	3,063,065	26,228	2,865,223	2,891,451
Bohavioral Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects		936,039 533,640 24,446 1,336 -	936,039 533,640 24,446 1,336	- - - -	(460,821) (229,123) (279) (814)	(460,821) (229,123) (279) (814)		475.218 304.517 24.167 522	475.218 304.517 24.167 522		454,876 286,276 21,511 522	454,876 286,276 21,511 522
Total Behavioral Disabilities	<u> </u>	1,495,461	1,495,461		(691,037)	(691,037)		804,424	804,424	<u> </u>	763,185	763,185
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction Other Objects	i	126,338	126,338		(29,329)	(29,329)		97,009	97,009		96,142	96,142
Total Multiple Disabilities	<u> </u>	126,338	126,338		(29,329)	(29,329)		97,009	97,009		96,142	96,142
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction Other Objects	21,630	1,997,486	21,630 1,997,486	(1,241)	31,919 (934,506)	30.678 (934,506)	20,389	31,919 1.062,980	52,308 1,062,980 -	20,389	31,919 1,042,571 -	52,308 1,042,571
Total Resource Room/Resource Center	21,630	1,997,486	2,019,116	(1,241)	(902,587)	(903,828)	20,389	1,094,899	1,115,288	20,389	1,074,490	1,094,879
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	239,713 103,212 	876,176 651,265 57,617 500	1,115,889 754,477 57,617 500	67,576 (37,959) - -	129,538 (126,510) (7,436) (500)	197,114 (164,469) (7,436) (500)	307,289 65,253 -	1,005,714 524,755 50,181 -	1,313,003 590,008 50,181	298,270 62,172	890,701 489,179 49,564	1,188.971 551.351 49,564 -
Total Autism	342,925	1,585,558	1,928,483	29,617	(4,908)	24,709	372,542	1,580,650	1,953,192	360,442	1,429,444	1,789,886
Preschool Disabilities - Full-Time: Salaries of Teachers Other Salaries for Instruction General Supplies Other Objects	25.956 93,538 	646.255 351.072 25.268	672,211 444,610 25,268	(16,498) (61,250) 	87,215 (8,112) (228)	70,717 (69,362) (228)	9,458 32,288 	733,470 342,960 25,040	742,928 375,248 25,040 	9,458 31,703 	678,459 339,370 20,266	687,917 371,073 20,266 
Total Preschool Disabilities - Full-Time	119,494	1,022,595	1,142,089	(77,748)	78,875	1,127	41,746	1,101,470	1,143,216	41,161	1,038,095	1,079,256
TOTAL SPECIAL EDUCATION - INSTRUCTION	560,990	12,419,888	12,980,878	(100,085)	(3,132,207)	(3,232,292)	460,905	9,287,681	9,748,586	448,220	8,806,885	9,255,105

82

EXHIBIT C-1A

#### EAST ORANGE BOARD OF EDUCATION GENERAL FUND COMBINING BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	OR	IGINAL BUDGET		A	DJUSTMENTS			FINAL BUDGET			ACTUAL	
	Operating Funds	Blended Resource	Total Generai <u>Fund</u>	Operating Funds	Blended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Totai General <u>Fund</u>	Operating Funds	Blended Resource	Total General <u>Fund</u>
Bilingual Education - Instruction												
Salaries of Teachers Other Salaries for Instruction	s	1,633,879 \$ 438,658	1,633,879 438,658	- S	5 (226,692) <b>S</b> (171,115)	(226,692) (171,115)	1	1,407,187 \$ 267,543	1,407,187 267,543	1	\$ 1,252,942 3 251,993	\$ 1,252,942 251,993
Other Purchased Services General Supplies		43,813	43,813	-	(10,237)	(10,237)		33,576	33,576		- 29,252	- 29,252
Textbooks		5,697	5,697	-	(3,739)	(3,739)	-	1,958	1,958	-	1,958	1,958
Total Bilingual Education - Instruction		2,122,047	2,122,047	<u> </u>	(411,783)	(411,783)	<u> </u>	1,710,264	1,710,264	<u> </u>	1,536,145	1,536,145
School-Spon. Cocurricular Actvts, - Inst.												
Salaries Purchased Services		393,115 13,770	393,115 13,770	-	(108,548) (13,770)	(108,548) (13,770)		284,567	284,567		295,110	295,110
Supplies and Materials		18,121	18,121	-	(9,416)	(13,770) (9,416)		8,705	8,705		8,547	8,547
Other Objects		5,000	5,000	-	(5,000)	(5,000)		-	-		-	-
Transfers to Cover Deficit (Agency Funds)						· · ·	-	-			-	
Total School-Spon. Cocurricular Actvts Inst.		430,006	430,006	······	(136,734)	(136,734)		293,272	293,272		303,657	303,657
School-Spon. Cocurricular Athletics - Inst.												
Salaries		527,023	527,023	-	(234,348)	(234,348)		292,675	292,675		416,804	416,804
Purchased Services Supplies and Materials		183,947 65,178	183,947 65,178	-	(1,234) (10,047)	(1,234) (10,047)		182,713 55,131	182,713 55,131		197,965 53,682	197,965 53,682
Transfers to Cover Deficit (Agency Funds)	-	-	-		(10,047)	(10,047)	-	-	-	-	-	
Total School-Spon. Cocurricular Athletics - Inst.		776,148	776,148		(245,629)	(245,629)	-	530,519	530,519	-	668,451	668,451
Alternative Education Program - Instruction												
Salaries of Teachers	\$ 1,436,838		1,436,838	(64,244)	-	(64,244)	\$ 1,372,594		1,372,594	\$ 1,324,837		1,324,837
Purchased Professional - Educational Services	16,721			\$ (16,721)	-	(16,721)			-			-
Purchased Professional and Technical Services Other Purchased Services	22,530 12,366		22,530 12,366	(22,530) 9,537	-	(22,530) 9,537	21,903		21,903	21,893		- 21,893
General Supplies	81,397		81,397	(2,295)	-	(2,295)	79,102		79,102	76,115		76,115
Textbooks	3,460		3,460	(3,460)	-	(3,460)						
Other Objects	8,833	<u> </u>	8,833	5,641	<b>-</b>	5,641	14,474		14,474	14,473	·	14,473
Total Alternative Education Program - Instruction	1,582,145	<u> </u>	1,582,145	(94,072)	<u>-</u>	(94,072)	1,488,073	<u>-</u>	1,488,073	1,437,318	-	1,437,318
Alternative Education Program - Support Services												
Salaries	190,728 271,196		190,728 271,196	(75,591) (121,993)	-	(75,591) (121,993)	115,137 149,203		115,137 149,203	113,138 149,203		113,138 149,203
Salaries of Principals/Assistant Principals Salaries of Secretarial/Clerical Assistants	154,605		154,605	(121,993) (73,797)	-	(121,993) (73,797)	80,808		80,808	72,370		72,370
Purchased Services	47,517		47,517	(30,663)	-	(30,663)	16,854		16,854	16,854		16,854
Supplies and Materials Other Objects	8,219		8,219	(788)	-	(788)	7,431		7,431	7,026		7,026
-		<u> </u>					······································					2,41.
Total Alternative Education Program - Support Services	672,265		672,265	(302,832)		(302,832)	369,433	<u> </u>	369,433	358,591		358,591
Community Services Programs/Operations Purchased Services	400		400				400		400			
Supplies and Materials	1,998	- -	1,998				1,998	<u> </u>	1,998	1,673		1,673
Total Community Services Programs/Operations	2,398		2,398	<u> </u>		<u> </u>	2,398	<u> </u>	2,398	1,673	•	1,673
Total Instruction	7,671,234	61,639,787	69,311,021	(806,002)	547,082	(258,920)	6,865,232	62,186,869	69,052,101	5,632,172	60,484,919	66,117,091
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular Tuition to Other LEAs Within the State- Special	300,530 675,750	-	300,530 675,750	19,125 2,420	-	19,125 2,420	319,655 678,170	-	319,655 678,170	319,655 654,020	-	319,655 654,020
Tuition to Other LEAs within the State-Special Tuition to County Voc. School Dist Regular	1,275,500		1,275,500	2,420 250,713	-	2,420 250,713	1,526,213		1,526,213	1,526,213		1,526,213
Tuition to County Voc. School Dist Special	389,255	-	389,255	(13,518)	-	(13,518)	375,737	-	375,737	375,737	-	375,737
Tuition to CSSD & Regional Day Schools	915,250	-	915,250	(229,772)	-	(229,772)	685,478	-	685,478	819,016	-	819,016
Tuition to Private Schools for the Disabled - Within State Tuition - State Facilities	7,850,750 50,000	-	7,850,750 50,000	(368,501) 15,308	-	(368,501) 15,308	7,482,249 65,308		7,482,249 65,308	7,900,959 65,308	-	7,900,959 65,308
Tuition - Other												
Total Undistributed Expenditures - Instruction:	11,457,035	·	11,457,035	(324,225)		(324,225)	11,132,810	<u> </u>	11,132,810	11,660,908	<u> </u>	11,660,908
Undist. Expend Attend. & Social Work												
Salaries Other Purchased Services	765,531	1,170,714 4,569	1,936,245 4,569	(15,269) 235	352,141 4,593	336,872 4,828	750,262 235	1,522,855 9,162	2,273,117 9,397	750,262 235	1,328,696 9,041	2,078,958 9,276
Other Purchased Services Supplies and Materials	-	4,569	4,569	235	4,593 (1,573)	4,828 (1,573)	- 435	5,043	5,043		4,701	4,701
Other Objects	8,931		8,931	(2,188)		(2,188)	6,743		6,743	6,743		6,743
Total Undist. Expend Attend. & Social Work	774,462	1,181,899	1,956,361	(17,222)	355,161	337,939	757,240	1,537,060	2,294,300	757,240	1,342,438	2,099,678

83

#### EAST ORANGE BOARD OF EDUCATION GENERAL FUND COMBINING BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	ORI	GINAL BUDGET		A	DJUSTMENTS			FINAL BUDGET			ACTUAL	
-	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating Funds	Blended <u>Resource</u>	Total General <u>Fund</u>
Undist. Expend Health Services												
Salaries Salaries of Social Service Coordinators	\$ 182,605 \$	2,378,921 \$	2,561,526	\$ (83,695) \$	(530,746) \$	(614,441)	\$ 98,910 \$	1,848,175 \$	1,947,085	\$ 98,910 \$	1,627,135 \$	1,726,045
Salaries of Social Service Coordinators Purchased Professional and Technical Services	15.000	-	15.000	(11,650)	-	(11,650)	3.350	-	3.350	23,550	-	23,550
Other Purchased Services	245,600	1,000	246,600	(41,529)	367	(41,162)	204,071	1,367	205,438	201,174	1,367	202,541
Supplies and Materials	13,000	62,607	75,607	(12,870)	(4,597)	(17,467)	130	58,010	58,140	130	55,159	55,289
Other Objects	<b>-</b>											<u> </u>
Total Undist. Expend Health Services	456,205	2,442,528	2,898,733	(149,744)	(534,976)	(684,720)	306,461	1,907,552	2,214,013	323,764	1,683,661	2,007,425
Undist, Expend Speech, OT, PT & Related Serv.												
Salaries	1,089,898	-	1,089,898	290,912	-	290,912	1,380,810	-	1,380,810	1,380,810	-	1,380,810
Purchased Professional - Educational Services	71,847		71,847	(51,885)		(51,885)	19,962		19,962	19,962		19,962
Total Undist. Expend Speech, OT, PT & Related Serv.	1,161,745		1,161,745	239,027	<u>-</u>	239,027	1,400,772		1,400,772	1,400,772	-	1,400,772
Undist, Expend Other Supp. Serv. Students - Extra Serv.												
Salaries	1,100,410	-	1,100,410	210,879	-	210,879	1,311,289	-	1,311,289	1,311,289	•	1,311,289
Purchased Professional - Educational Services	680,844	<u> </u>	680,844	158,424	<u> </u>	158,424	839,268	<u> </u>	839,268	839,268	<u> </u>	839,268
Total Undist, Expend Other Supp. Serv. Students - Extra Serv.	1,781,254	<u> </u>	1,781,254	369,303		369,303	2,150,557	· · · ·	2,150,557	2,150,557		2,150,557
Guidance												
Salaries of Other Professional Staff	716,041	3,964,626	4,680,667	(188,941)	76,021	(112,920)	527,100	4,040,647	4,567,747	527,100	3,508,173	4,035,273
Salaries of Secretarial and Clerical Assistants	136,614	425,255	561,869	(5,044)	(2,101)	(7,145)	131,570	423,154	554,724	131,570	372,339	503,909
Other Salaries	-	-	-	-	-	(24,200)	2 010	-	-	2.210	-	
Purchased Professional - Educational Services Other Purchased Services	37,600 14,196	15,927	37,600 30,123	(34,390) 50,164	(12,182)	(34,390) 37,982	3,210 64,360	3,745	3,210 68,105	3,210 64,360	3,616	3.210 67,976
Supplies and Materials	8,376	2,968	11,344	20,252	(2,067)	18,185	28,628	901	29,529	28,628	627	29,255
Other Objects	2,100		2,100	(1,016)	· · ·	(1,016)	1,084		1,084	1,084		1,084
Total Guidance	914,927	4,408,776	5,323,703	(158,975)	59,671	(99,304)	755,952	4,468,447	5,224,399	755,952	3,884,755	4,640,707
Child Study Team												
00 Salaries of Other Professional Staff	4,929,994	-	4,929,994	274,390	-	274,390	5,204,384	-	5,204,384	5,204,384	-	5,204,384
Salaries of Secretarial and Clerical Assistants Purchased Professional and Educational Services	304,843 14,850	-	304,843 14,850	(85,553) (14,850)	-	(85,553) (14,850)	219,290	-	219,290	219,290	-	219,290
Other Purchased Prof. and Tech. Services	45,770		45,770	(39,745)	-	(39,745)	6,025		6,025	6,025	-	6,025
Misc Pur Serv	90,000	-	90,000	(22,389)	-	(22,389)	67,611	-	67,611	67,611	-	67,611
Supplies and Materials Other Objects	20,323 500	-	20,323 500	8,856 (300)	-	8,856 (300)	29,179 200	-	29,179 200	29,179 200	-	29,179 200
Other Objects			300	(300)		(300)	200	<u> </u>	200	200		200
Total Child Study Team	5,406,280		5,406,280	120,409		120,409	5,526,689	<u> </u>	5,526,689	5,526,689		5,526,689
Undist, Expend Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	151,335	-	151,335	2,605		2,605	153,940		153,940	153,940	-	153,940
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	1,795,343 979,134	4,106,337 443,180	5,901,680 1,422,314	(129,720) (516,746)	559,111 (365,675)	429,391 (882,421)	1,665,623 462,388	4,665,448 77,505	6,331,071 539,893	1,665,623 462,388	4,058,793 74,859	5,724,416 537,247
Other Salaries	121,628	-	121,628	2,049	(505,015)	2,049	123,677	-	123,677	123,677	-	123,677
Salaries of Facilitators, Math and Literacy Coaches			-	-	-	-			-	•		-
Purchased Prof- Educational Services Other Purch. Prof. and Technical Services	156,492 38,000	46,787	203,279 38,000	(34,083) (15,190)	(35,759)	(69,842) (15,190)	122,409 22,810	11,028	133,437 22,810	118,432 22,810	11,028	129,460 22,810
Other Purch, Prof. and Technical Services	581,401	37,188	618,589	(218,903)	373	(218,530)	362,498	37,561	400,059	362,498	31,377	393,875
Supplies and Materials	309,054	50,476	359,530	(236,129)	(2,160)	(238,289)	72,925	48,316	121,241	72,749	48,220	120,969
Other Objects	75,980		75,980	(70,069)	······	(70,069)	5,911		5,911	5,911	<u> </u>	5,911
Total Undist. Expend Improvement of Inst. Serv.	4,208,367	4.683,968	8,892,335	(1,216,186)	155,890	(1,060,296)	2,992,181	4,839,858	7,832,039	2,988,028	4,224,277	7,212,305
Undist, Expend Edu, Media Serv./Sch, Library												
Salaries		3,392,638	3,392,638 12,612	-	377,780 (8,938)	377,780 (8,938)		3,770,418	3,770,418 3,674		3,291,461 3,674	3,291,461 3,674
Purchased Professional and Technical Services Other Purchased Services		12,612 62,258	62,258	-	(8,938) (34,372)	(8,938) (34,372)		3,674 27,886	3,674 27,886		3,674 22,467	22,467
Supplies and Materials		200,041	200,041	-	(77,221)	(77,221)		122,820	122,820		113,981	113,981
Other Objects			-		·	-	<u> </u>	<u>-</u>		<u> </u>	<u> </u>	<u> </u>
Total Undist. Expend Edu. Media Serv./Sch. Library		3,667,549	3,667,549	<u> </u>	257.249	257,249	<u> </u>	3,924,798	3,924,798	<u> </u>	3,431,583	3,431,583

#### EAST ORANGE BOARD OF EDUCATION CENERAL FUND COMBINING BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	OF	RIGINAL BUDGET		4	DJUSTMENTS			FINAL BUDGET			ACTUAL	
	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>
Undist. Expend Instructional Staff Training Serv. Salaries of Other Professional Staff												
Salaries of Outer Professional Staff Salaries of Secretarial and Clerical Assist	\$ 72,320		\$ 72,320	\$ 7,663	- 5	7,663	\$ 79,983		5 79,983	\$ 79,983	-	s 79,983
Other Salaries	6,560	-	6,560	6,973	-	6,973	13,533	-	13,533	13,533	-	13,533
Purchased Professional - Educational Service	45,612		92,833	(15,287) \$		(26,247)	30,325		66,586			34,980
Other Purchased Professional & Technical Services Other Purchased Services	13,130	7,500 83,340	7,500 96,470	(8,706)	1,100 (17,995)	1,100 (26,701)	4,424	8,600 65,345	8,600 69,769	30,325 4,424	8,600 60,295	38,925 64,719
Supplies and Materials	37,453	18,939	56,392	(8,311)	(6,040)	(14,351)	29,142	12,899	42,041	29,142	12,167	41,309
Other Objects	4,000		4,000				4,000	<u> </u>	4,000	4,000		4,000
Total Undist. Expend Instructional Staff Training Serv.	179,075	157,000	336,075	(17,668)	(33,895)	(51,563)	161,407	123,105	284,512	161,407	116,042	277,449
Undist, Expend Supp. Serv General Admin.	844.104		0.4.107			1000 100				170.101		
Salaries Legal Services	844,106 400,000	-	844,106 400,000	(373,685) 212,133	•	(373,685) 212,133	470,421 612,133	-	470,421 612,133	470,421 612,133	-	470,421 612,133
Audit Fees	150,000		150,000	188,573		188,573	338,573		338,573	338,573	-	338,573
Expenditure & Internal Control Audit Fees		-	-	-	-	-		-	-		-	-
Architectural/Engineering Services	-	-	-		-	-	-	-	-	-	-	-
Other Purchased Professional Services Purchased Technical Services	238,525	-	238,525	(121,314)	-	(121,314)	117,211	-	117,211	117,211	-	117,211
Communications/Telephone	802,393		802,393	(254,795)		(254,795)	547,598	-	547,598	547,598	-	- 547,598
BOE Other Purchased Services	30,138		30,138	690	-	690	30,828	-	30,828	30,828	-	30,828
Misc. Purchased Services	9,075	-	9.075	337,433	-	337,433	346,508	-	346,508	346,508	-	346,508
General Supplies	59,958	-	59,958	38,105	-	38,105	98,063	-	98,063	98,063	-	98,063
BOE In-House Training/Meeting Supplies Judgements Against The School Entity	11,489 150,000	-	11,489 150,000	6,742 150,888	-	6,742 150,888	18,231 300,888	-	18,231 300,888	18,231 300,888	-	18,231 300,888
Miscellaneous Expenditures	25,131		25,131	6,350		6,350	31,481	-	31,481	31,481	-	31,481
BOE Memberships and Dues	37,000		37,000	(3,057)		(3,057)	33,943		33,943	33,943	-	33,943
Total Undist. Expend Supp. Serv General Admin.	2,757,815	<u> </u>	2,757,815	188,063		188,063	2,945,878		2,945,878	2,945,878		2,945,878
Undist, Expend Support Serv School Admin.												
Salaries of Principals/Assistant Principals		5,924,935	5,924,935		248,294	248,294		6,173,229	6,173,229		5,309,269	5,309,269
Salaries of Other Professional Staff		135,421	135,421		129,782	129,782	-	265,203	265,203	-	233,777	233,777
Salaries of Secretarial and Clerical Assistants		2,394,095	2,394,095	-	319,632	319,632		2,713,727	2,713,727		2,488,897	2,488,897
Other Salaries OT Purchased Professional and Technical Services		22,126 11,960	22,126 11,960		26,772 (11,960)	26,772 (11,960)		48,898	48,898		33,298	33,298
Other Purchased Services		205,089	205,089		21,552	21,552		226,641	226,641		209,703	209,703
Supplies and Materials		273,894	273,894	-	(25,405)	(25,405)		248,489	248,489		221,573	221,573
Other Objects		13,284	13,284		2,222	2,222		15,506	15,506	·	15,503	15,503
Total Undist. Expend Support Serv School Admin.		8,980,804	8,980,804		710,889	710,889	<u> </u>	9,691,693	9,691,693		8,512,020	8,512,020
Undist. Expend Support Serv Central Services												
Salaries	2,622,891	-	2,622,891	637,541	-	637,541	3,260,432	-	3,260,432	3,117,191	-	3,117,191
Purchased Professional Services	155,000		155,000	127,438	-	127,438	282,438	-	282,438	282,438	-	282,438
Purchased Technical Services		-	•	-	•	-		-	-		-	-
Misc. Purchased Services	170,850		170,850	182,863	-	182,863	353,713	-	353,713	353,713	-	353,713
Sale/Leaseback Payments	01.070	-	-	-	-	-	-	-	-	100 101	-	-
Supplies and Materials Miscellaneous Expenditures	81,978 25,141	<u> </u>	81,978 25,141	51,428 (3,076)	<u> </u>	51,428 (3,076)	133,406 22,065		133,406 22,065	133,406	-	133,406 21,641
Total Undist. Expend Support Serv Central Services	3,055,860	<u> </u>	3,055,860	996,194		996,194	4,052,054		4,052,054	3,908,389		3,908,389
Undist. Expend Supp. Serv Admin. Info. Technology												
Salaries	601,212		601,212	274,956	-	274,956	876,168	-	876,168	876,168	-	876,168
Purchased Professional Services		-	-	-	-	-					-	-
Purchased Technical Services Other Purchased Services	18,300		- 18,300	(5,742)	•	-	12,558	•	- 12.558	12,558	-	- 12.558
Supplies and Materials	15,000	-	15,000	(5,742) (88)	:	(5,742) (88)	12,558		12,558	12,558 14,912	-	12,558 14,912
Other Objects		<u> </u>										
Total Undist. Expend Supp. Serv Admin. Info. Technology	634,512	<u> </u>	634,512	269,126	<u> </u>	269,126	903,638	<u> </u>	903,638	903,638	<b>.</b>	903,638
Undist, ExpendRequired Maintenance for School Facilities												
Salaries	2,576,193		2,576,193	(614,606)	-	(614,606)	1,961,587	-	1,961,587	1,961,587	-	1,961,587
Cleaning, Repair, and Maintenance Services	1,960,220	-	1,960,220	(23,062)	-	(23,062)	1,937,158	-	1,937,158	1,937,158	-	1,937,158
Lead Testing of Drinking Water General Supplies	419,963		419,963	(110,676)	<u> </u>	(110,676)	309,287	<u> </u>	309,287	309,287		309,287
Total Undist. ExpendRequired Maintenance for School Facilities	4,956,376	-	4,956,376	(748,344)	<u> </u>	(748,344)	4,208,032	-	4,208,032	4,208,032		4,208,032

#### EAST ORANGE BOARD OF EDUCATION GENERAL FUND COMBINING BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	ORI	GINAL BUDGET		Al	JUSTMENTS		F	INAL BUDGET			ACTUAL	
	Operating <u>Funds</u>	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund	Operating <u>Funds</u>	Blended Resource	Total General Fund
Undist, Expend Custodial Services												
Salaries	\$ 5,845,078 \$	1,000 \$		(138,003) \$	47,136 \$		\$ 5,707,075 \$	48,136 \$		\$ 6,154,175 \$	44,180	
Purchased Professional and Technical Services	8,670	-	8,670	8,504	-	8,504	17,174	-	17,174	17,174	-	17,174
Cleaning, Repair and Maintenance Services Rental of Land, Building & Other than Lease Purchases	538,280 118,563	-	538,280 118,563	(20,168) (22,108)	-	(20,168) (22,108)	518,112 96,455	-	518,112 96,455	518,112 96,455	-	518,112 96,455
Lease Purchase Payments-Energy Savings Improvement Pgm.	530,000	-	530,000	(115,189)	-	(115,189)	414,811	-	414,811	585,000	-	585,000
Other Purchased Property Services	510,101	-	510,101	(29,602)		(29,602)	414,811		480,499	531,499	-	531,499
Insurance	2,600,500	-	2,600,500	(90,607)	-	(90,607)	2,509,893	-	2,509,893	2,507,019	-	2,507,019
Miscellancous Purchased Services	119,100	-	119,100	15,869	-	15,869	134,969	-	134,969	134,969	-	134,969
General Supplies	407,455	1,500	408,955	6,284	(25)	6,259	413,739	1,475	415,214	413,739	1,475	415,214
Energy (Gasoline)	60,000	-	60,000	(20,291)	-	(20,291)	39,709	-	39,709	39,709		39,709
Energy (Natural Gas) Energy (Electricity)	479,907 2,116,933	-	479,907 2,116,933	188.995 216,397	•	188,995 216,397	668,902 2,333,330	-	668,902 2,333,330	722,902 2,519,530	-	722,902 2,519,530
Energy (Oil)	85,552		85,552	(55,674)		(55,674)	2,335,350		2,333,330	38,478		38,478
Other Objects			-	-	-	-		-	-		-	-
Interest-Energy Savings Improvement Program Bonds	821,878		821,878	(285,272)		(285,272)	536,606		536,606	690,073		690,073
Total Undist. Expend Custodial Services	14,242,017	2,500	14,244,517	(340,865)	47,111	(293,754)	13,901,152	49,611	13,950,763	14,968,834	45,655	15,014,489
Undistributed Expenditures - Care & Upkeep of Grounds												
Salaries Cleaning, Repair, and Maintenance Services	355,387 163,800	•	355,387 163,800	(27,169) 43,284	-	(27,169) 43,284	328,218 207,084	-	328,218 207,084	328,218 207,084	-	328,218 207,084
General Supplies	5,000	•	5,000	43.284 1,246	-	43,284	207,084 6,246	-	6,246	207,084 6,246	-	6,246
Other Objects	5,000	-	5,000	467		467	5,467	-	5,467	5,467	-	5,467
Total Undist, Expend Care & Upkeep of Grounds	529,187		529,187	17,828		17,828	547,015		547,015	547,015		547,015
Undistributed Expenditures - Security												
Salaries	1,652,045	1,811,590	3,463,635	(625,022)	341,267	(283,755)	1,027,023	2,152,857	3,179,880	1,160,023	2,186,314	3,346,337
Purchased Professional and Technical Services Cleaning, Repair and Maintenance Services	5,000 470,000	-	5,000 470,000	3,161 321,779	-	3,161 321,779	8,161 791,779	-	8,161 791,779	1,244 779,499	-	1,244 779,499
General Supplies	108,751	5,000	113,751	(10,562)	(1,010)	(11,572)	98,189	3,990	102,179	98,189	2,390	100,579
Other Objects	-	-	-	(10(502)	(1,010)	(11(572)	-	-	-	-	-	100,575
Total Undist, Expend Security	2,235,796	1,816,590	4,052,386	(310,644)	340,257	29,613	1,925,152	2,156,847	4,081,999	2,038,955	2,188,704	4,227,659
Total Undist. Expend Oper. & Maint. Of Plant Serv.	21,963,376	1,819,090	23,782,466	(1,382,025)	387,368	(994,657)	20,581,351	2,206,458	22,787,809	21,762,836	2,234,359	23,997,195
Undist. Expend Student Transportation Serv.									-			
Contract Serv (Between Home & Sch) - Vend		-	•	-	-	-		-	•		-	-
Contract Services (Other than Between Home & School)-Vendors Contr Serv (Regular Students) - ESCs & CTSA	1,809,539	409,172	409,172 1,809,539	(481,361)	31,879	31,879 (481,361)	1,328,178	441.051	441,051 1,328,178	1,137,254	341,022	341,022 1,137,254
Contr Serv (Regular Students) - ESCs & CTSA	4,865,984	-	4,865,984	7,020,686	-	7,020,686	11,886,670	-	11,886,670	11,249,588		11,249,588
Mise, Purchased Serv Transportation	137,424	-	137,424	(114,376)		(114,376)	23,048	-	23,048	23,048	-	23,048
·												
Total Undist. Expend Student Transportation Serv.	6,812,947	409,172	7,222,119	6,424,949	31,879	6,456,828	13,237,896	441,051	13,678,947	12,409,890	341,022	12,750,912
UNALLOCATED BENEFITS												
Social Security Contributions	3,930,000	-	3,930,000	46,846	-	46,846	3,976,846	-	3,976,846	5,473,546	-	5,473,546
Other Retirement Contributions - PERS	4,100,000		4,100,000	326,719	-	326,719	4,426,719	-	4,426,719	4,458,419	-	4,458,419
Other Retirement Contributions - ERIP Other Retirement Contributions - Regular	316,319		316,319	(309,088)	-	(309,088)	7,231		7,231	7,231		7,231
Unemployment Compensation	100,000	-	100,000	229,194	-	229,194	329,194	-	329,194	8,859		8,859
Workmen's Compensation	600,000	-	600,000	830,567	-	830,567	1,430,567	-	1,430,567	1,556,044		1,556,044
Health Benefits	3,730,214	22,784,609	26,514,823	3,841,015	(1,660,881)	2,180,134	7,571,229	21,123,728	28,694,957	6,840,280	20,826,868	27,667,148
Tuition Reimbursement	152,500	-	152,500	(66,332)	-	(66,332)	86,168	-	86,168	86,168	-	86,168
Other Employee Benefits	423,504	<u> </u>	423,504	(163,831)	·	(163,831)	259,673	<u> </u>	259,673	259,673	<u> </u>	259,673
TOTAL UNALLOCATED BENEFITS	13,352,537	22,784,609	36,137,146	4,735,090	(1,660,881)	3,074,209	18,087,627	21,123,728	39,211,355	18,690,220	20,826,868	39,517,088
Interest on Maintenance Reserve	1	-	1	-	-		1	-	I	-	-	-
											······································	
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)										33,073,898		33,073,898
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)										458,863		458,863
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted) TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)	•	•	-	-	-	-	-	-	-	8,808,975	-	8,808,975
On Behalf TPAF Social Security Contribution (Non-Budgeted)			-							7,946 5,924,056	-	7,946 5,924,056
on benefit if it books booking construction (non-ballgebod)					· · · · · · · · · · · · · · · · · · ·							3,52,,030
Total On Behalf Contributions		<u> </u>	<u> </u>	<u> </u>		-	<u> </u>	<u> </u>	-	48,273,738	<u> </u>	48,273,738
Total Undistributed Expenditures	74,916,398	50,535,395	125,451,793	10,076,116	(271,645)	9,804,471	84,992,514	50,263,750	135,256,264	134,619,906	46,597,025	181,216,931
Total Current Expenditures	82,587,632	112,175,182	194,762,814	9,270,114	275,437	9,545,551	91,857,746	112,450,619	204,308,365	140,252,078	107,081,944	247,334,022
									201,200,202		101,001,044	211,001,022

98

#### EAST ORANGE BOARD OF EDUCATION CENERAL FUND COMBINING BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	OF	RIGINAL BUDGET			DJUSTMENTS			FINAL BUDGET			ACTUAL	
	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating Funds	Blended <u>Resource</u>	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended <u>Resource</u>	Total General <u>Fund</u>
CAPITAL OUTLAY												
Equipment Regular Programs - Instruction:												
Grades 1-5 Grades 6-8		\$ 15,000	s 15,000	- 5		19,541	:			5		
Grades 9-12		15,000	15,000		39,415 (700)	39,415 (700)		54,415 14,300	54,415 14,300		35,418 14,300	35,418 14,300
Special Education - Instruction:		151500	15,000		(700)	(700)		14,500	14,000		14,000	14,000
School Sponsored and Other Instructional Programs	-	12,000	12,000	\$ 8,872	7,086		S 8,872	19,086	27,958	-	19,086	19,086
At Risk Programs Programs	-		-	3,000	-	3,000	3,000		3,000	-		-
Undistributed Expenditures - Instruction Undist.ExpendSupport ServStudents - Reg.		•	-	21,442 2,299	-	21,442 2,299	21,442 2,299	:	21,442 2,299	\$ 26,590 2,252	-	26,590 2,252
Undist.ExpendSupport Serv Inst, Staff	-		-	15.000	-	15.000	15,000	-	15.000	15,000	-	15,000
Undistributed Expenditures - Admin. Info. Technology	-		-	6,000	-	6,000	6,000	-	6,000	5,987	-	5,987
Undistributed Expenditures - Required Maintenance of School	\$ 100,000	-	100,000	78,306	-	78,306	178,306	-	178,306	111,457	-	111,457
Undistributed Expenditures - Security	35,541	-	35,541	32,731	19,032	51,763	68,272	19,032	87,304	65,560	19,032	84,592
Special Schools (All Programs)			<u> </u>		·	·		-	-		······································	<u> </u>
Total Equipment	135,541	42,000	177,541	167,650	84,374	252,024	303,191	126,374	429,565	226,846	106,727	333,573
Facilities Acquisition and Construction Services												
Architectural/Engineering Services				-	-	-		-			-	
Construction Services			-	390,655	-	390,655	390,655	-	390,655	219,982	-	219,982
Lease Purchase Agreements - Principal	1,429,833	<u> </u>	1,429,833			<u> </u>	1,429,833	<u> </u>	1,429,833	1,455,135	-	1,455,135
Total Facilities Acquisition and Construction Services	1,429,833		1,429,833	390,655		390,655	1,820,488	<u> </u>	1,820,488	1,675,117	<u> </u>	1,675,117
Interest Deposit to Capital Reserve	1	· .	1			<u> </u>	1		1	<u> </u>		
TOTAL CAPITAL OUTLAY	1,565,375	42,000	1,607,375	558,305	84,374	642,679	2,123,680	126,374	2,250,054	1,901,963	106,727	2,008,690
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	158,620		158,620	30,451		30,451	189.071	-	189,071	173,541	-	173,541
General Supplies	5,520	-	5,520	(2,503)	-	(2,503)	3,017	_	3,017	1,479	-	1,479
Co Total Summer School - Instruction	164,140	-	164,140	27,948	-	27,948	192,088	-	192,088	175,020	-	175,020
Summer School - Support Services Salaries	139,050		139,050	(43,423)		(43,423)	95,627		95,627	82.101		82,191
Supplies and Materials	139,050		139,030	(43,423)	-	(43,423)	95,627	-	95,627	82,191	-	82,191
Total Summer School - Support Services	139,050	-	139,050	(43,423)		(43,423)	95,627	<u> </u>	95,627	82,191	<u> </u>	82,191
Total Summer School	303,190	<u> </u>	303,190	(15,475)	<u> </u>	(15,475)	287,715	<u> </u>	287,715	257,211		257,211
Adult Education-Local-Instruction												
Salaries of Teachers	9,270		9,270	4,378	-	4,378	13,648	-	13,648			
Other Purchased Services	1,800	-	1,800	1.754	-	1,754	3,554	-	3,554	1,754		1,754
General Supplies	12,600	-	12,600	4,095		4,095	16,695	-	16,695	16,334		16,334
Textbooks	2,086	•	2,086	-	•	-	2,086	-	2,086	-	-	-
Other Objects		<u> </u>			<u> </u>		· · ·	·	-	· · · ·	· .	
Total Adult Education-Local-Instruction	25,756	<u> </u>	25,756	10,227		10,227	35,983		35,983	18,088	<u> </u>	18,088
Adult Education-Local -Support Serv.												
Salaries	4,378		4,378	(4,378)	-	(4,378)	-	-	-	-		-
Purchased Professional-Educational Services	7,622	-	7,622	-	-	-	7,622	-	7,622			-
Other Purchased Services Supplies and Materials	-	-	-	4,853	-	4,853	4,853	-	4,853	4,096		4,096
Supplies and Materials	10,992	<u> </u>	10,992	336	<u> </u>	336	11,328	· · ·	11,328	10,193	<u> </u>	10,193
Total Adult Education-Local -Support Serv.	22,992	<u> </u>	22,992	811		811	23,803		23,803	14,289	<u> </u>	14,289
Total Adult Education-Local	48,748		48,748	11,038		11,038	59,786	· ·	59,786	32,377	<u> </u>	32,377
TOTAL SPECIAL SCHOOLS	351,938	<u> </u>	351,938	(4,437)		(4,437)	347,501	······································	347,501	289,588	-	289,588
						_						

#### EAST ORANGE BOARD OF EDUCATION GENERAL FUND COMBINING BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	OF	RIGINAL BUDGET		A	DJUSTMENTS			FINAL BUDGET			ACTUAL	
	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating Funds	Biended Resource	Total General <u>Fund</u>	Operating <u>Funds</u>	Blended Resource	Total General <u>Fund</u>	Operating Funds	Blended Resource	Total General <u>Fund</u>
CHARTER SCHOOLS Transfer of Funds to Charter Schools	s 17,900,000	<u> </u>	17,900,000	<u>s (400,000)</u>	<u> </u>	(400,000)	<u>\$ 17,500,000</u>	<u> </u>	17,500,000	<u>\$ 21,521.876</u>	<u>-</u> :	\$ 21,521,876
Total Expenditures - General Fund	102,404,945	<u>\$ 112,217,182</u>	214,622,127	9,423,982 \$	359,811	9,783,793	111,828,927 \$	112,576,993	224,405,920	<u>    163,965,505   </u>	107,188,671	271,154,176
Excess (Deficiency) of Revenues Over (Under) Expenditures	97,157,006	(112,217,182)	(15,060,176)	(9,423,982)	(359,811)	(9,783,793)	87,733.024	(112,576,993)	(24,843,969)	89,182,112	(107,188,671)	(18,006,559)
Other Financing Sources: Operating Transfer In: Contribution to School Based Budgets - General Fund Contribution to School Based Budgets - Special Revenue Fund Operating Transfers Out:		108,679,366 3,537,816	108,679,366 3,537,816	:	(884,552) 1,244,363	(884,552) 1,244,363		107,794,814 4,782,179	107,794,814 4,782,179		102,676,953 4,511,718	102,676,953 4,511,718
Contribution to School Based Budgets Transfer to Special Revenue	(108,679,366) (520,272)	<u> </u>	(108,679,366) (520,272)	884,552 520,272		884,552 520,272	(107,794,814)		(107,794,814)	(102,676,953)	<u> </u>	(102,676,953)
Total Other Financing Sources:	(109,199,638)	112,217,182	3,017,544	1,404,824	359,811	1,764,635	(107,794,814)	112,576,993	4,782,179	(102,676,953)	107,188,671	4,511,718
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(12,042,632)	-	(12,042,632)	(8,019,158)	-	(8,019,158)	(20,061,790)	-	(20,061,790)	(13,494,841)	-	(13,494,841)
Fund Balance, Beginning of Year	29,297,738		29,297,738	·	<u> </u>	<u> </u>	29,297,738	<u> </u>	29,297,738	29,297,738	<u> </u>	29,297,738
Fund Balance, End of Year	<u>\$ 17,255,106</u>	<u>ss</u>	17,255,106	<u>\$ (8,019,158)</u> <u>\$</u>	<u>- s</u>	(8,019,158)	<u>\$ 9,235.948</u>	- 5	9,235,948	<u>\$ 15,802,897</u> <u>\$</u>	-	\$ 15,802,897

# EAST ORANGE BOARD OF EDUCATION SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	020			
		Final		
ents		Budget	 Actual	
0.100		1 100 100	471.024	

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	-	\$ 1,128,189	\$ 1,128,189	\$ 471,034	\$ (657,155)
State Sources	\$ 19,792,907	4,761,856	24,554,763	20,656,434	(3,898,329)
Federal Sources	3,537,816	52,863,361	56,401,177	42,020,899	(14,380,278)
Total Revenues	23,330,723	58,753,406	82,084,129	63,148,367	(18,935,762)
EXPENDITURES:					
Instruction				5 000 0 <b>7</b> 0	0.555.400
Salaries of Teachers	4,502,514	3,891,835	8,394,349	5,838,870	2,555,479
Other Salaries for Instruction	1,458,554	284,621	1,743,175	1,499,115	244,060
Purchased Professional - Technical Services	-	2,054,840	2,054,840	1,693,746	361,094
Other Purchased Services (400-500 series)	15,300	755,574	770,874	703,137	67,737
Tuition	139,850	(139,850)	5 254 754	2 100 500	2 166 169
General Supplies	71,240	5,283,514	5,354,754	3,199,596	2,155,158
Textbooks	-	1,017,921	1,017,921	547,420	470,501
Other Objects	-	56,532	56,532	37,989 443,574	18,543
Co-Curricular Activities	( 107.450	443,574	443,574	13,963,447	5,872,572
Total Instruction	6,187,458	13,648,561	19,836,019	13,903,447	5,872,572
Support Services Personnel Services Salaries		973,890	973,890	948,252	25,638
Salaries of Supervisors of Instruction	138,020	389,778	527,798	526,309	1,489
Salaries of Supervisors of Instruction Salaries of Principals/Asst, Principals/Program Dir	159,618	39,845	199,463	520,509	199,463
Salaries of Other Professional Staff	1,259,334	(38,793)	1,220,541	981,948	238,593
Salaries of Secretaries & Clerical Assistants	215,537	68,589	284,126	260,788	23,338
Other Salaries	204,200	3,158,012	3,362,212	2,842,524	519,688
Salary of Community Parent Involvement Spec.	123,595	48,459	172,054	172,054	517,000
Salary of Master Teachers	647,361	(14,794)	632,567	573,406	59,161
Purchased Professional - Educational Services		3,932,497	3,932,497	1,797,956	2,134,541
Purchased Educational Services - Contracted Pre-K	6,961,378	15,697	6,977,075	6,638,788	338,287
Purchased Educational Services - Head Start	1,694,614	(634)	1,693,980	1,340,425	353,555
Other Purchased Professional - Ed Services	148,050	(47,888)	100,162	. 100,162	
Other Purchased Professional Services	179,508	2,050,792	2,230,300	1,606,832	623,468
Rentals	10,000	(10,000)	2,230,300	1,000,052	025,400
Purchased Professional and Technical Services	10,000	3,565,213	3,565,213	3,037,134	528,079
Other Purchased Services		730,397	730,397	133,488	596,909
Travel	26,300	(20,511)	5,789	4,867	922
Miscellaneous Purchased Services	37,700	(17,422)	20,278	20,278	/64
Supplies & Materials	70,145	1,035,531	1,105,676	726,306	379,370
Other Objects	25,500	85,853	111,353	28,258	83,095
	11,000,860	15 044 511	07.846.271	21 720 775	6 105 506
Total Support Services	11,900,860	15,944,511	27,845,371	21,739,775	6,105,596
Unallocated Employee Benefits	1,652,139	2,315,383	3,967,522	3,468,501	499,021
Transportation Contracted Services .	52,450	5,198,297	5,250,747	805,046	4,445,701
Facilities Acquisition and Construction Services:					
Buildings	-	19,090,184	19,090,184	17,827,764	1,262,420
Instructional Equipment	-	409,200	409,200	315,972	93,228
Noninstructional Equipment		902,907	902,907	547,090	355,817
Total Facilities Acquisition and Construction Services	<u> </u>	20,402,291	20,402,291	18,690,826	1,711,465
Total Expenditures	19,792,907	57,509,043	77,301,950	58,667,595	18,634,355
Other Financing Sources (Uses)					
Transfer Out to School Based Budget (General Fund)	(3,537,816)	(1,244,363)	(4,782,179)	(4,511,718)	270,461
Total Other Financing Sources (Uses)	(3,537,816)	(1,244,363)	(4,782,179)	(4,511,718)	270,461
Total Outflows	23,330,723	58,753,406	82,084,129	63,179,313	18,904,816
Change in Fund Balance	-	-	-	(30,946)	(30,946)
Fund Balances, Beginning of Year	192,629		192,629	192,629	
	192,029		192,029	192,029	
Fund Balances, End of Year	\$ 192,629	<u>s</u>	\$ 192,629	<u>\$ 161,683</u>	<u>\$ (30,946)</u>
	Recapitulation of Fu Restricted Fund B Student Activity Robeson Turf Fie	alance		\$ 151,322 10,361	
	Robeson Tarrin			\$ 161,683	
				101,003	

EXHIBIT C-2

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, 2023

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.

Sources/inflows of resources		General <u>Fund</u>		Special Revenue <u>Fund</u>
Actual amounts (budgetary basis) "revenue"				
from the budgetary comparison schedules (Exhibits C-1, C-2)	\$	253,147,617	\$	63,148,367
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, 2023 Encumbrances, June 30, 2022				(9,367,708) 7,306,692
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2023		(19,354,577)		
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2022		19,089,366		
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$</u>	252,882,406	<u>\$</u>	61,087,351
Uses/outflows of resources				
Actual amounts (budgetary basis) "expenditures" from the				
budgetary comparison schedules (Exhibit C-1, C-2)	\$	271,154,176	\$	58,667,595
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.				
Encumbrances, June 30, 2023				(9,367,708)
Encumbrances, June 30, 2022				7,306,692
Total expenditures as reported on the statement of revenues,				
expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	\$	271,154,176	<u>\$</u>	56,606,579

# **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 Ten Fiscal Years

		2023	2022		2021		2020	2019	2018		2017	<u>2016</u>		<u>2015</u>		2014
District's Proportion of the Net Position Liability (Asset)		0.32778 %	0.34224 %		0.34504 9	%	0.34651 %	0.34728 %	0.34751 %	, D	0.36814 %	0.36606 %	•	0.35785 %	6	0.33916 %
District's Proportionate Share of the Net Pension Liability (Asset)	<b>\$</b> 4	19,466,093	\$ 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	2	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		23,889,003
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll		216%	170%		231%		259%	292%	344%		459%	308%		277%		271%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		62.91%	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.

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

.....

				PUB	BLIC E	MPLOYEES RE Last Ten Fisc			M						
	2023	2022		2021		2020		2019		2018	2017	<u>2016</u>	2015		<u>2014</u>
Contractually Required Contribution	\$ 4,133,428	\$ 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	 4,133,428	 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
Contribution Deficiency (Excess)	-	-		-		-		-		-	-	-	-		-
District's Covered Payroll	23,666,352	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%	17.47%		15.84%		13.98%		14.74%		13.70%	13.75%	11.78%	12.35%		9.64%

EXHIBIT L-3

					RE	QUIR .E OF	ED SUPPLEME	NTA T'S I	O OF EDUCATIO ARY INFORMA PROPORTION ON LIABILITY	TIO										
					1	ſEAC	HERS PENSION Last Ten Fi		D ANNUITY FU Years *	ND										
	2023		2022		2021		2020		2019		2018		2017		2016		2015		<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	%	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>\$ 422,320,547</u>	<u>\$</u>	395,035,279	-	\$ 565,019,225		\$ 539,743,527		<u>\$ 553,709,568</u>		<u>\$ 596,294,394</u>		<u>\$ 722,821,064</u>		<u>\$    577,965,206</u>		\$ 474,257,913	\$	457,143,804	<u>4</u>
Total	422,320,547		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	4
District's Covered Payroll	90,789,997		92,893,999		87,844,412		89,661,280		92,311,802		90,510,517		90,083,857		90,780,981		92,642,335		90,419,24	5
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	90,789,997 92,893,999 8 0% 0%					Ď	0%	, D	0%	6	0%	6	0%	,	0%		0%		04	%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	32.29%	ò	35.52%	6	24.60%	Ď	26.95%	ò	26.49%	6	25.41%	6	22.33%	•	28.71%		33.64%		33.769	%

93

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

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

Board of Education Employees' Pension Fund of Essex County

#### Last Eight Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016
District's Proportion of the Net Position Liability (Asset)	6.7696%	6.8283%	6.7316%	6.9414%	7.1694%	7.0066%	6.7556%	6.7003%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 2,130,385	<u>\$ 1,471,200</u>	\$ 1,791,604	\$ 2,316,417	\$ 2,253,102	\$ 2,002,511	\$ 2,445,403	\$ 2,580,869
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%
<ul> <li>Plan Fiduciary Net Position as a</li> <li>Percentage of the Total Pension</li> <li>Liability</li> </ul>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

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

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

#### Last Eight Fiscal Years

		2023	 2022	 2021	 2020	 2019	 2018	 2017	 2016
Contractually Required Contribution	\$	316,256	\$ 312,087	\$ 317,940	\$ 242,858	\$ 243,749	\$ 281,273	\$ 288,881	\$ 351,306
Contributions in Relation to the Contractually Required Contributio	r	316,256	 312,087	 317,940	 242,858	 243,749	 281,273	 288,881	 351,306
Contribution Deficiency (Excess)	\$	-	\$ -	\$ -	\$ -	\$	\$	\$	\$
District's Covered Payroll	\$		\$ -						
Contributions as a Percentage of Covere Payroll		0%	0%	0%	0%	0%	0%	0%	0%

56

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, 2023

Change of Benefit Terms:None.Change of Assumptions:Assumptions used in calculating the net pension liability and

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 Six Fiscal Years\*

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost Interest on Total OPEB Liability Changes of Benefit Terms	\$ 20,638,570 9,883,196	\$ 23,947,217 11,530,317 (473,096)	\$ 13,775,859 11,212,008	\$ 14,577,610 13,823,769	\$ 16,731,431 15,133,508	\$ 20,380,892 12,946,310
Differences Between Expected and Actual Experience Changes of Assumptions Gross Benefit Payments Contribution from the Member Net Change in Total OPEB Liability	7,450,849 (100,043,234) (9,789,598) <u>314,055</u> (71,546,162)	(85,086,901) 438,515 (9,082,660) <u>294,774</u> (58,431,834)	83,774,686 91,864,973 (8,755,306) <u>265,373</u> 192,137,593	(60,212,637) 4,633,691 (9,539,887) <u>282,789</u> (36,434,665)	(46,281,611) (39,844,125) (9,284,281) <u>320,880</u> (63,224,198)	(54,224,341) (9,582,435) <u>352,849</u> (30,126,725)
Total OPEB Liability - Beginning Total OPEB Liability - Ending	444,481,438 \$ 372,935,276	502,913,272 \$ 444,481,438	310,775,679 \$ 502,913,272	347,210,344 \$ 310,775,679	410,434,542 \$ 347,210,344	440,561,267 \$ 410,434,542
District's Proportionate Share of OPEB Liability State's Proportionate Share of OPEB Liability Total OPEB Liability - Ending	\$ - 372,935,276 \$ 372,935,276	\$ - 444,481,438 \$ 444,481,438	\$ - 502,913,272 \$ 502,913,272	\$ - <u>310,775,679</u> \$ 310,775,679	\$ - 347,210,344 \$ 347,210,344	\$ - 410,434,542 \$ 410,434,542
District's Covered Payroll	<u>113,733,114</u>	\$ 116,729,221	\$ 112,153,006	\$_113,779,380	\$ 115,748,480	\$ 114,006,931
District's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	0%	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, 2023

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, 2023

	(	Operating <u>Fund</u>		Blended Resource <u>Fund</u>	Total General <u>Fund</u>
ASSETS					
Cash	\$	8,754,398	\$	139,323	\$ 8,893,721
Receivables					
Intergovernmental					
State		3,039,269			3,039,269
Other		66,873			66,873
Due from Other Funds		5,084,738			5,084,738
Total Assets	\$	16,945,278	<u>\$</u>	139,323	<u>\$ 17,084,601</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$	4,883,625	\$	139,323	\$ 5,022,948
Loans Payable		7,000,000			7,000,000
Payroll Deductions and Withholding Payable		4,485,135			4,485,135
Due to Other Funds		5,499			5,499
Claims and Judgements Payable		1,280,806			1,280,806
Accrued Liabilities for Insurance Claims		1,488,329			1,488,329
Other Liabilities		1,353,564			1,353,564
Total Liabilities		20,496,958		139,323	20,636,281
Fund Balances					
Restricted Fund Balance					
Capital Reserve		1,489,711			1,489,711
Capital Reserve Desig. For Subsequent Year's Expenditures		1,522,885			1,522,885
Maintenance Reserve		30,557			30,557
Maintenance Reserve Desig. for Subsequent Year's Expenditures		744,000			744,000
Unemployment Compensation Reserve		1,790,201			1,790,201
Assigned Fund Balance		5 9 4 9 4 4 9			5 9 49 4 49
Year End Encumbrances		5,248,448			5,248,448
Designated for Subsequent Year's Expenditures		4,977,095			4,977,095
Unassigned Fund Balance	<u> </u>	(19,354,577)			(19,354,577)
Total Fund Balances		(3,551,680)		-	(3,551,680)
Total Liabilities and Fund Balances	\$	16,945,278	<u>\$</u>	139,323	<u>\$ 17,084,601</u>

t

#### <u>Districtwide</u>

Districtwide	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	\$ 107,435,003		\$ 102,317,142	\$ 5,117,861
General Fund Encumbrances at June 30, 2022	359,811		359,811	-
,	107,794,814		102,676,953	5,117,861
Combined General Fund Contribution & State Resources	107,794,814	95.79%	102,676,953	5,117,861
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	4,782,179		4,511,718	270,461
Title I, Reallocated of ESEA	-		-	-
	4,782,179	4.21%	4,511,718	270,461
Title I, Reallocated of ESEA	-		-	_
	-			-
		0.00%		
Restricted Federal Resources Total	4,782,179	4.21%	4,511,718	270,461
Totals	\$ 112,576,993	100.00%	\$ 107,188,671	\$ 5,388,322

# SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL-101

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 17,842,669		\$ 18,796,319	\$ (953,650)
General Fund Encumbrances at June 30, 2022	102,906		102,906	- (,)
	17,945,575	······	18,899,225	(953,650)
Combined General Fund Contribution & State Resources	17,945,575	95.41%	18,899,225	(953,650)
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	863,449		863,449	-
	863,449	4.59%	863,449	
Title I, Reallocated of ESEA			-	-
		0.00%		
Restricted Federal Resources Total	863,449	4.59%	863,449	
Totals	\$ 18,809,024	100.00%	\$ 19,762,674	\$ (953,650)

#### SCHOOL: EAST ORANGE STEM ACADEMY - 102

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,693,349		\$ 6,956,358	\$ 736,991
General Fund Encumbrances at June 30, 2022	10,384		10,384	
	7,703,733		6,966,742	736,991
Combined General Fund Contribution & State Resources	7,703,733	95.89%	6,966,742	736,991
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	330,052		298,477	31,575
	330,052	4.11%	298,477	
Title I, Reallocated of ESEA			-	-
		0.00%		
Restricted Federal Resources Total	330,052	4.11%	298,477	31,575
Totals	\$ 8,033,785	100.00%	\$ 7,265,219	\$ 768,566

## SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL - 216

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,371,200		\$ 3,798,613	\$ 572,587
General Fund Encumbrances at June 30, 2022	7,991		7,991	-
	4,379,191		3,806,604	572,587
Combined General Fund Contribution & State Resources	4,379,191	95.75%	3,806,604	572,587
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	194,149		168,764	25,385
			-	
	194,149	4.25%	168,764	25,385
Title I, Reallocated of ESEA	-		-	-
		0.00%	<b>من</b> 	-
<b>Restricted Federal Resources Total</b>	194,149	4.25%	168,764	25,385
Totals	\$ 4,573,340	100.00%	\$ 3,975,368	\$ 597,972

#### SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL - 215

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,189,009	······	\$ 4,888,262	\$ 300,747
General Fund Encumbrances at June 30, 2022	8,105	_	8,105	
	5,197,114		4,896,367	300,747
Combined General Fund Contribution & State Resources	5,197,114	96.62%	4,896,367	300,747
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	181,886		171,361	10,525
	181,886	3.38%	- 171,361	
Title I, Reallocated of ESEA	-		-	_
	-		-	-
		0.00%		
<b>Restricted Federal Resources Total</b>	181,886	3.38%	171,361	10,525
Totals	\$ 5,379,000	100.00%	\$ 5,067,728	\$ 311,272

## SCHOOL: PATRICK HEALY MIDDLE SCHOOL - 217

			Total Expenditures Allocated as a %	
	Resource	% of Total	of Total	Total Surplus/
Resources	Amount	Resources	Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 4,700,243		\$ 4,301,261	\$ 398,982
General Fund Encumbrances at June 30, 2022	18,543		18,543_	-
	4,718,786		4,319,804	398,982
Combined General Fund Contribution & State Resources	4,718,786	95.00%	4,319,804	398,982
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	248,305		227,310	20,995
	248,305	5.00%	227,310	20,995
Title I, Reallocated of ESEA	-		-	-
	-		-	-
		0.00%		-
<b>Restricted Federal Resources Total</b>	248,305	5.00%	227,310	20,995
Totals	\$ 4,967,091	100.00%	\$ 4,547,114	\$ 419,977

## CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL - 203

41 <sup>- 1</sup>4 -

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 11,298,524	Itesources	\$ 10,851,688	\$ 446,836
General Fund Encumbrances at June 30, 2022	38,159		38,159	-
	11,336,683		10,889,847	446,836
Combined General Fund Contribution & State Resources	11,336,683	96.57%	10,889,847	446,836
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	402,602		386,789	15,813
	-			
	402,602	3.43%	386,789	15,813
Title I, Reallocated of ESEA	-		-	-
		0.00%		
		0.0070		
Restricted Federal Resources Total	402,602	3.43%	386,789	15,813
Totals	\$ 11,739,285	100.00%	\$ 11,276,636	\$ 462,649

## SCHOOL: BOWSER SCHOOL - 304

			Total Expenditures Allocated as a	
	Resource	% of Total	% of Total	Total Surplus/
Resources	Amount	Resources	Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 6,238,784		\$ 5,944,690	\$ 294,094
General Fund Encumbrances at June 30, 2022	20,276		20,276	-
	6,259,060		5,964,966	294,094
Combined General Fund Contribution & State Resources	6,259,060	95.63%	5,964,966	294,094
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	286,113		272,669	13,444
	286,113	4.37%	272,669	13,444
Title I, Reallocated of ESEA			_	-
,	-		-	-
	-	0.00%		-
Restricted Federal Resources Total	286,113	4.37%	272,669	13,444
Totals	\$ 6,545,173	100.00%	\$ 6,237,635	\$ 307,538

## SCHOOL: LANGSTON HUGHES SCHOOL - 306

Resources	Resource Amount	% of Total Resources	Allocate	kpenditures d as a % of Resources	Total Surplus/ arryover
General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2022	\$ 5,515,118		\$	5,334,635	\$ 180,483
	 5,515,118			5,334,635	 180,483
Combined General Fund Contribution & State Resources	 5,515,118	94.19%		5,334,635	 180,483
Restricted Federal Resources					
Title I, Part A of ESEA: Improving Basic Programs	340,270			329,135	11,135
	 340,270	5.81%		329,135	 11,135
Title I, Reallocated of ESEA	-			-	-
	 	0.00%			 
Restricted Federal Resources Total	 340,270	5.81%		329,135	 11,135
Totals	 5,855,388	100.00%	\$	5,663,770	\$ 191,618

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

		% of	Total Expenditures	Total	
	Resource	Total	Allocated as a % of	Surplus/	
Resources	Amount	Resources	<b>Total Resources</b>	Carryover	
General Fund Contribution to School Based Budgets	\$ 5,089,822		\$ 4,932,939	\$ 156,883	
General Fund Encumbrances at June 30, 2022	9,945		9,945	-	
	5,099,767		4,942,884	156,883	
Combined General Fund Contribution & State Resources	5,099,767	96.78%	4,942,884	156,883	
Restricted Federal Resources					
Title I, Part A of ESEA: Improving Basic Programs	169,624		164,406	5,218	
	169,624	3.22%	164,406	5,218	
Title I, Reallocated of ESEA	-		-	-	
				-	
		0.00%		<u> </u>	
		2 220/		<b>5</b> 010	
Restricted Federal Resources Total	169,624	3.22%	164,406	5,218	
Totals	\$ 5,269,391	100.00%	\$ 5,107,290	\$ 162,101	

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

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,011,107		\$ 2,709,068	\$ 302,039
General Fund Encumbrances at June 30, 2022	6,415		6,415	-
	3,017,522		2,715,483	302,039
Combined General Fund Contribution & State Resources	3,017,522	94.50%	2,715,483	302,039
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs	175,755	5.50%	158,163  	17,592  17,592
Title I, Reallocated of ESEA		0.00%	- 	- 
Restricted Federal Resources Total	175,755	5.50%	158,163	17,592
Totals	\$ 3,193,277	100.00%	\$ 2,873,646	\$ 319,631

#### SCHOOL: DIONNE WARWICK INSTITUTE - 309

<u>Resources</u> General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2022	Resource <u>Amount</u> \$ 4,879,159 <u>42,448</u> 4,921,607	% of Total Resources	Total Expenditures           Allocated as a % of           Total Resources           \$ 4,450,289           42,448           4,492,737	Total Surplus/           Carryover           \$         428,870           -         -           428,870         -
Combined General Fund Contribution & State Resources	4,921,607	94.99%	4,492,737	428,870
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs Title I, Reallocated of ESEA	259,546 	<u> </u>	236,929   	22,617 
Restricted Federal Resources Total Totals	259,546 \$ 5,181,153	<u>5.01%</u> <u>100.00%</u>	<u>236,929</u> <u>\$ 4,729,666</u>	22,617 \$451,487

### SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL - 310

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,571,145		\$ 3,283,449	\$ 287,696
General Fund Encumbrances at June 30, 2022	18,369		18,369	-
	3,589,514		3,301,818	287,696
Combined General Fund Contribution & State Resources	3,589,514	96.17%	3,301,818	287,696
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	143,056		131,590	11,466
	,		-	_
	143,056	3.83%	131,590	11,466
Title I, Reallocated of ESEA	_		-	-
		0.00%		
			***** <u>*</u>	
Restricted Federal Resources Total	143,056	3.83%	131,590	11,466
Totals	\$ 3,732,570	100.00%	\$ 3,433,408	\$ 299,162

· .

#### EAST ORANGE BOARD OF EDUCATION BLENDED RESOURCE FUND 15 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### SCHOOL: GORDON PARKS ACADEMY - 311

,

	Resource	% of Total	Total Expenditures Allocated as a % of	Total Surplus/
Resources	Amount	Resources	Total Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 3,509,894		\$ 3,303,893	\$ 206,001
General Fund Encumbrances at June 30, 2022	11,601		11,601	
	3,521,495		3,315,494	206,001
Combined General Fund Contribution & State Resources	3,521,495	95.06%	3,315,494	206,001
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	182,910		172,210	10,700
	182,910	4.94%	172,210	10,700
Title I, Reallocated of ESEA	_		-	-
		0.00%		<u>-</u>
Restricted Federal Resources Total	182,910	4.94%	172,210	10,700
Totals	\$ 3,704,405	100.00%	\$ 3,487,704	\$ 216,701

## SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL - 312

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2022	\$ 5,069,860 14,816 5,084,676		\$ 4,800,976 14,816 4,815,792	\$ 268,884  
Combined General Fund Contribution & State Resources	5,084,676	95.16%	4,815,792	268,884
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs	258,524 	4.84%	244,853 	13,671
Title I, Reallocated of ESEA		0.00%		
Restricted Federal Resources Total	258,524	4.84%	244,853	13,671
Totals	\$ 5,343,200	100.00%	\$ 5,060,645	\$ 282,555

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

	Resource	% of Total	Total Expenditures Allocated as a % of	Total Surplus/
Resources	Amount	Resources	<b>Total Resources</b>	Carryover
General Fund Contribution to School Based Budgets	\$ 2,989,120	······································	\$ 2,770,217	\$ 218,903
General Fund Encumbrances at June 30, 2022	8,692		8,692	
	2,997,812	·	2,778,909	218,903
Combined General Fund Contribution & State Resources	2,997,812	98.16%	2,778,909	218,903
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	56,201		52,097	4,104
				-
	56,201	1.84%	52,097	4,104
Title I, Reallocated of ESEA	-		-	-
		0.00%	-	<u> </u>
Restricted Federal Resources Total	56,201	1.84%	52,097	4,104
Totals	\$ 3,054,013	100.00%	\$ 2,831,006	\$ 223,007

#### EAST ORANGE BOARD OF EDUCATION BLENDED RESOURCE FUND 15 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2023

## SCHOOL: BANNEKER SCHOOL - 336

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,419,108		\$ 4,753,609	\$ 665,499
General Fund Encumbrances at June 30, 2022	16,920		16,920	-
	5,436,028		4,770,529	665,499
Combined General Fund Contribution & State Resources	5,436,028	95.56%	4,770,529	665,499
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	252,393		221,494	30,899
1	-			-
	252,393	4.44%	221,494	30,899
Title I, Reallocated of ESEA				-
		0.00%		
Restricted Federal Resources Total	252,393	4.44%	221,494	30,899
Totals	\$ 5,688,421	100.00%	\$ 4,992,023	\$ 696,398

#### EAST ORANGE BOARD OF EDUCATION BLENDED RESOURCE FUND 15 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2023

## SCHOOL: SHEILA Y. OLIVER ACADEMY - 305

			<b>Total Expenditures</b>					
			% of Total		ited as a % of		al Surplus/	
Resources	Resou	rce Amount	Resources		l Resources		rryover	
General Fund Contribution to School Based Budgets	\$	4,194,993	*	\$	4,274,182	\$	(79,189)	
General Fund Encumbrances at June 30, 2022		14,960			14,960		-	
	<b>.</b>	4,209,953	·····		4,289,142		(79,189)	
Combined General Fund Contribution & State Resources		4,209,953	95.66%		4,289,142		(79,189)	
Restricted Federal Resources								
Title I, Part A of ESEA: Improving Basic Programs		191,082			191,082		-	
		191,082	4.34%		191,082			
Title I, Reallocated of ESEA					_		-	
		-			-		-	
· · · ·		-	0.00%					
Restricted Federal Resources Total		191,082	4.34%	and the second se	191,082		-	
Totals	\$	4,401,035	100.00%	\$	4,480,224	\$	(79,189)	

#### EAST ORANGE EOARD OF EDUCATION BLENDED RESOURCE FUND 15 SCHEDULE OF EXPENDITURES A LEOCATED BY RESOURCE TYPE - ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

<u>Resources</u> General Fund Contribution to School Based Budgets	<b>Resource</b> <u>Amount</u> \$ 3,328,278		% of Total Resources	Total Expenditures Allocated as a % of Total Resources \$ 2,948,855		Total Surplus/ arryover 379,423
General Fund Encumbrances at June 30, 2022		6,674			6,674	 -
		3,334,952			2,955,529	 379,423
Combined General Fund Contribution & State Resources		3,334,952	96.25%		2,955,529	 379,423
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs		129,773			115,009	14,764
		129,773	3.75%		115,009	 14,764
Title I, Reallocated of ESEA		-	0.00%			 
Restricted Federal Resources Total	1	129,773	3.75%		115,009	 14,764
Totals	\$	3,464,725	100.00%	\$	3,070,538	 394,187

# EAST ORANGE BOARD OF EDUCATION BLENDED RESOURCE FUND 15 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2023

## SCHOOL: ALTHEA GIBSON ECE ACADEMY - 337

			Total	
		% of	Expenditures	
		Total	Allocated as	Total
	Resource	Resource	a % of Total	Surplus/
<u>Resources</u>	Amount	S	Resources	Carryover
General Fund Contribution to School Based Budgets	\$ 1,792,090		\$ 1,691,404	\$ 100,686
General Fund Encumbrances at June 30, 2022	1,655		1,655	-
	1,793,745		1,693,059	100,686
Combined General Fund Contribution & State Resources	1,793,745	97.23%	1,693,059	100,686
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	51,092		48,234	2,858
	51,092	2.77%	48,234	2,858
Title I, Reallocated of ESEA			-	-
		0.000/		
		0.00%		
	51.000	0.550/	40.024	2.050
Restricted Federal Resources Total	51,092	2.77%	48,234	2,858
Totals	\$ 1,844,837	100.00%	\$ 1,741,293	\$ 103,544

## EAST ORANGE BOARD OF EDUCATION BLENDED RESOURCE FUND 15 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2023

## SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY - 339

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets General Fund Encumbrances at June 30, 2022	\$ 1,731,531 952		\$ 1,526,435 952	\$    205,096 _
	1,732,483		1,527,387	205,096
Combined General Fund Contribution & State Resources	1,732,483	96.36%	1,527,387	205,096
Restricted Federal Resources Title I, Part A of ESEA: Improving Basic Programs	65,397		57,697	7,700
· · · · · · · · · · · · · · · · · · ·	65,397	3.64%	57,697	7,700
Title I, Reallocated of ESEA			-	-
		0.00%		-
Restricted Federal Resources Total	65,397	3.64%	57,697	7,700
Totals	\$ 1,797,880	100.00%	\$ 1,585,084	\$ 212,796

<u>Districtwide</u> REGULAR PROGRAMS - INSTRUCTION	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers	\$ 3,363,430 19,540,096 8,958,786	\$ 19,629 204,723 674,244	\$ 3,383,059 19,744,819 9,633,030	\$ 3,157,802 18,842,054 9,092,212	\$ 225,257 902,765 540,818
Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction Other Salaries for Instruction	10,302,299 1,228,042	3,787,930 10,788	14,090,229 1,238,830	14,752,962 1,222,121	(662,733) 16,709
Purchased Professional-Educational Services Purchased Technical Services Other Purchased Services	85,194 97,976 783,507	(42,635) (4,668) (54,802)	42,559 93,308 728,705	34,751 83,344 665,239	7,808 9,964 63,466
General Supplies Textbooks Other Objects	1,313,433 56,506 162,429	(93,825) (22,489) (5,460)	1,219,608 34,017 156,969	1,137,688 31,615 149,993	81,920 2,402 6,976
TOTAL REGULAR PROGRAMS - INSTRUCTION	45,891,698	4,473,435	50,365,133	49,169,781	1,195,352
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild:					
Salaries of Teachers Other Salaries for Instruction Other Purchased Services	1,599,103 531,176	(412,408) (172,423)	1,186,695 358,753	1,175,560 340,118	11,135 18,635 -
General Supplies Textbooks Other Objects	28,177 907	(1,589) (551) 	26,588 356	24,272 356	2,316
Total Cognitive - Mild	2,159,363	(586,971)	1,572,392	1,540,306	32,086
Cognitive - Moderate: Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction General Supplies Textbooks	-	-	-	- - -	- - -
Total Cognitive - Moderate	<u>-</u>				-
Learning and/or Language Disabilities: Salaries of Teachers	2,935,504	(599,238)	2,336,266	2,209,930	126,336
Other Salaries for Instruction Purchased Professional-Educational Services General Supplies	1,031,251 - 62,815	(379,973) - (14,334)	651,278 - 48,481	609,630 - 44,851	41,648 - 3,630
Textbooks Other Objects	2,167 1,350	(1,899) (806)	268 544	268 544	- 
Total Learning and/or Language Disabilities	4,033,087	(996,250)	3,036,837	2,865,223	171,614
Visual Impairments Other Salaries for Instruction	<u> </u>	<u> </u>	<u> </u>		
Total Visual Impairments				-	
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services	936,039 533,640	(460,821) (229,123)	475,218 304,517	454,876 286,276	20,342 18,241
General Supplies Textbooks Other Objects	24,446 1,336	(279) (814)	24,167 522	21,511 522	2,656
Total Behavioral Disabilities	1,495,461	(691,037)	804,424	763,185	41,239
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies	126,338	(29,329)	97,009	96,142	- 867 -
Textbooks	<u> </u>		<u>-</u>		-
Total Multiple Disabilities	126,338	(29,329)	97,009	96,142	867

Districtwide	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	-	\$ 31,919	\$ 31,919	\$ 31,919	-
Other Salaries for Instruction	\$ 1,997,486	(934,506)	1,062,980	1,042,571	\$ 20,409
General Supplies Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
-					
Total Resource Room/Resource Center	1,997,486	(902,587)	1,094,899	1,074,490	20,409
Autism:					
Salaries of Teachers	876,176	129,538	1,005,714	890,701	115,013
Other Salaries for Instruction	651,265	(126,510)	524,755	489,179	35,576
General Supplies Textbooks	57,617	(7,436)	50,181	49,564	617
Other Objects	500	(500)	-	-	-
·					
Total Autism	1,585,558	(4,908)	1,580,650	1,429,444	151,206
Preschool Disabilities - Full Time					
Salaries of Teachers	646,255	87,215	733,470	678,459	55,011
Other Salaries for Instruction	351,072	(8,112)	342,960	339,370	3,590
General Supplies	25,268	(228)	25,040	20,266	4,774
Textbooks Other Objects	-	-	· -	-	-
	1 000 505		1 101 (70	1 000 005	
Total Preschool Disabilities - Full Time	1,022,595	78,875	1,101,470	1,038,095	63,375
TOTAL SPECIAL EDUCATION - INSTRUCTION	12,419,888	(3,132,207)	9,287,681	8,806,885	480,796
Bilingual Education - Instruction		-			
Salaries of Teachers	1,633,879	(226,692)	1,407,187	1,252,942	154,245
Other Salaries for Instruction	438,658	(171,115)	267,543	251,993	15,550
Other Purchased Services	-	-	-	-	-
General Supplies	43,813	(10,237)	33,576	29,252	4,324
Textbooks	5,697	(3,739)	1,958	1,958	-
Other Objects					
Total Bilingual Education - Instruction	2,122,047	(411,783)	1,710,264	1,536,145	174,119
School-Spon. Cocurricular Actvts Inst.					
Salaries	393,115	(108,548)	284,567	295,110	(10,543)
Purchased Services	13,770	(13,770)	-	-	-
Supplies and Materials	18,121	(9,416)	8,705	8,547	158
Other Objects	5,000	(5,000)	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-			
Total School-Spon. Cocurricular Actvts Inst.	430,006	(136,734)	293,272	303,657	(10,385)
School-Spon. Cocurricular Athletics - Inst.					
Salaries	527,023	(234,348)	292,675	416,804	(124,129)
Purchased Services	183,947	(1,234)	182,713	197,965	(15,252)
Supplies and Materials	65,178	(10,047)	55,131	53,682	1,449
Total School-Spon. Cocurricular Athletics - Inst.	776,148	(245,629)	530,519	668,451	(137,932)
Total Instruction	61,639,787	547,082	62,186,869	60,484,919	1,701,950
Undistributed Expend Attend. & Social Work					
Salaries	1,170,714	352,141	1,522,855	1,328,696	194,159
Other Purchased Services	4,569	4,593	9,162	9,041	121
Supplies and Materials Other Objects	6,616	(1,573)	5,043	4,701	342
Total Undistributed Expend Attend. & Social Work	1,181,899	355,161	1,537,060	1,342,438	194,622
-					,022
Undistributed Expenditures - Health Services Salaries	2,378,921	(530,746)	1,848,175	1,627,135	221,040
Purchased Professional and Technical Services	•	-			-
Other Purchased Services	1,000	367	1,367	1,367	-
Supplies and Materials	62,607	(4,597)	58,010	55,159	2,851
Total Undistributed Expenditures - Health Services	2,442,528	(534,976)	1,907,552	1,683,661	223,891

Districtwide	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>
Undist. Expend Guidance					
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 3,964,626 425,255	\$ 76,021 (2,101)	\$ 4,040,647 423,154	\$ 3,508,173 372,339	\$ 532,474 50,815
Other Salaries Other Purchased Services	- 15,927	- (12,182)	- 3,745	3,616	- 129
Supplies and Materials	2,968	(12,182) (2,067)	901	627	274
Other Objects				-	<u> </u>
Total Undist. Expend Guidance	4,408,776	59,671	4,468,447	3,884,755	583,692
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	4,106,337	559,111	4,665,448	4,058,793	606,655
Salaries of Secr and Clerical Assist.	443,180	(365,675)	77,505	74,859	2,646
Purchased Prof- Educational Services Other Purch Prof. and Technical Services	46,787	(35,759)	11,028	11,028	-
Other Purch Services	37,188	- 373	37,561	31,377	6,184
Supplies and Materials	50,476	(2,160)	48,316	48,220	96
Total Undist. Expend Improvement of Inst. Serv.	4,683,968	155,890	4,839,858	4,224,277	615,581
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	3,392,638	377,780	3,770,418	3,291,461	478,957
Purchased Professional and Technical Services	12,612	(8,938)	3,674	3,674	-
Other Purchased Services	62,258	(34,372)	27,886	22,467	5,419
Supplies and Materials	200,041	(77,221)	122,820	113,981	8,839
Other Objects		-	-		-
Total Undist. Expend Edu. Media Serv./Sch. Library	3,667,549	257,249	3,924,798	3,431,583	493,215
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	47,221	(10,960)	36,261	34,980	1,281
Other Purchased Professional & Technical Services Other Purchased Services	7,500 83,340	1,100 (17,995)	8,600 65,345	8,600 60,295	- 5,050
Supplies and Materials	18,939	(6,040)	12,899	12,167	732
Total Undist. Expend Instructional Staff Training Serv.	157,000	(33,895)	123,105	116,042	7,063
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	5,924,935	248,294	6,173,229	5,309,269	863,960
Salaries of Other Professional Staff	135,421	129,782	265,203	233,777	31,426
Salaries of Secretarial and Clerical Assistants	2,394,095	319,632	2,713,727	2,488,897	224,830
Other Salaries	22,126	26,772	48,898	33,298	15,600
Purchased Professional and Technical Services	11,960	(11,960)	-	-	-
Other Purchased Services Supplies and Materials	205,089 273,894	21,552 (25,405)	226,641 248,489	209,703 221,573	16,938 26,916
Other Objects	13,284	2,222	15,506	15,503	20,010
•	<b></b>			<u></u>	
Total Undist. Expend Support Serv School Admin.	8,980,804	710,889	9,691,693	8,512,020	1,179,673
Undist. Expend Custodial Services					
Salaries	1,000	47,136	48,136	44,180	3,956
General Supplies	1,500	(25)	1,475	1,475	
Total Undist. Expend Custodial Services	2,500	47,111	49,611	45,655	3,956
Security					
Salaries	1,811,590	341,267	2,152,857	2,186,314	(33,457)
Purchased Professional and Technical Services General Supplies	5,000	(1,010)	3,990	2,390	- 1,600
Total Undist. Expend Security	1,816,590	340,257	2,156,847	2,188,704	(31,857)
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	409,172	31,879	441,051	341,022	100,029
Contr Serv (Regular Students) - ESCs & CTSA		-	-	<u> </u>	
Total Undist. Expend Student Transportation Serv.	409,172	31,879	441,051	341,022	100,029

Districtwide	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>-</u> <u>-</u> <u>\$ 22,784,609</u>	<u> </u>	<u>\$ 21,123,728</u>	<u> </u>	<u>-</u> <u>\$ 296,860</u>
TOTAL UNALLOCATED BENEFITS	22,784,609	(1,660,881)	21,123,728	20,826,868	296,860
TOTAL UNDISTRIBUTED EXPENDITURES	50,535,395	(271,645)	50,263,750	46,597,025	3,666,725
TOTAL CURRENT EXPENDITURES	112,175,182	275,437	112,450,619	107,081,944	5,368,675
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 1-5 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	- 15,000 15,000 - - 12,000 - - - - - - - - - - - - - - - - - -	19,541 39,415 (700) - - - 7,086 - - - - - - - - - - - - - - - - - - -	19,541 54,415 14,300 - - - 19,086 - - - - 19,082 - - - - - - - - - - - - - - - - - - -	18,891 35,418 14,300 - - - 19,086 - - - - - - - - - - - - - - - - - - -	650 18,997 - - - - - - - - - - - - - - - - - -
Total Equipment	42,000	84,374	126,374	106,727	19,647
TOTAL CAPITAL OUTLAY	42,000	84,374	126,374	106,727	19,647
Total Districtwide School Based Expenditures	112,217,182	359,811	112,576,993	107,188,671	5,388,322
Other Financing Sources: Operating Transfer In	112,217,182	359,811	112,576,993	107,188,671	5,388,322
Total Other Financing Sources:	112,217,182	359,811	112,576,993	107,188,671	5,388,322
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)			<u> </u>		
Fund Balance, July 1, 2022			-		
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL		riginal udget	A	djustments		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	\$	4,095,872	\$	3,660,450	\$	7,756,322	\$	8,802,238	\$	(1,045,916)
Regular Programs - Undistributed Instruction										
Other Salaries for Instruction				-						-
Purchased Professional-Educational Services		2,000		(2,000)						-
Purchased Technical Services Other Purchased Services		- 110,235		- 1,736		111,971		103,565		- 8,406
General Supplies		161,687		(39,144)		122,543		105,077		17,466
Textbooks		7,060		(190)		6,870		6,870		-
Other Objects		20,000		6,235		26,235		26,236		(1)
		1 206 051				0.000.041		0.040.000		(1.000.045)
TOTAL REGULAR PROGRAMS - INSTRUCTION		4,396,854		3,627,087		8,023,941		9,043,986		(1,020,045)
SPECIAL EDUCATION - INSTRUCTION										
Cognitive - Mild:										
Salaries of Teachers		670,953		(131,807)		539,146		539,146		-
Other Salaries for Instruction		173,869		(14,860)		159,009		146,330		12,679
Other Purchased Services General Supplies		4,000		- 1,195		5,195		5,195		-
Textbooks		4,000		-		5,195		5,195		-
Other Objects		-		-		-		-		-
Total Cognitive - Mild		848,822		(145,472)		703,350		690,671		12,679
Cognitive - Moderate: Salaries of Teachers										
Other Salaries for Instruction				-						-
General Supplies				-						-
Textbooks		-		-		-		-		<u>-</u>
Total Cognitive - Moderate				-		-		-		-
Learning and/or Language Disabilities:										
Salaries of Teachers		1,018,596		(235,155)		783,441		783,828		(387)
Other Salaries for Instruction		320,008		(48,969)		271,039		266,727		4,312
Purchased Professional-Educational Services				-						-
General Supplies		11,402		(5,297)		6,105		5,936		169
Textbooks Other Objects		_		-		-		-		-
Total Learning and/or Language Disabilities		1,350,006		(289,421)		1,060,585		1,056,491		4,094
					-					
Visual Impairments										
Other Salaries for Instruction	<u> </u>	-		-				-		
Total Visual Impairments								-		-
Behavioral Disabilities:										
Salaries of Teachers				-						-
Other Salaries for Instruction				-						-
Purchased Professional-Educational Services				-						-
General Supplies Textbooks		-		-		-		-		-
Other Objects		_		-		-		-		-
Total Behavioral Disabilities		-				-		-		-
Multiple Disabilities:										
Salaries of Teachers				-						-
Other Salaries for Instruction General Supplies				-						-
Textbooks				-						-
Other Objects		-						-		-
m . 156 (1) 1 m 197										
Total Multiple Disabilities		-						-		-

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	\$ 323,223	- \$ (231,337)	\$ 91,886	\$ 106,205	- \$ (14,319)
General Supplies	ψ 323,223	φ (231,337) -	\$ 91,000	φ 100,205	· (1+,515)
Textbooks		-			-
Other Objects					
Total Resource Room/Resource Center	323,223	(231,337)	91,886	106,205	(14,319)
Autism:					
Salaries of Teachers Other Salaries for Instruction	-	-	-	-	-
General Supplies	1,100	(605)	- 495	495	-
Textbooks	-	(005)	-	-	-
Other Objects	-		-		-
Total Autism	1,100	(605)	495	495	
Preschool Disabilities - Full Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects					
Total Preschool Disabilities - Full Time					
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,523,151	(666,835)	1,856,316	1,853,862	2,454
TOTAL STECKLE EDUCATION - INSTRUCTION	2,525,151	(000,855)	1,050,510	1,055,002	2,454
Bilingual Education - Instruction					
Salaries of Teachers Other Salaries for Instruction	333,571 128,307	(51,690)	281,881 50,496	281,881 47,100	- 3,396
Other Purchased Services	128,507	(77,811)	50,490	47,100	5,590
General Supplies	7,500	(1,620)	5,880	1,933	3,947
Textbooks		-			-
Other Objects					
Total Bilingual Education - Instruction	469,378	(131,121)	338,257	330,914	7,343
School-Spon. Cocurricular Actvts Inst.					
Salaries	106,837	(51,641)	55,196	55,196	-
Purchased Services Supplies and Materials	13,770 13,121	(13,770) (4,416)	- 8,705	- 8,547	- 158
Other Objects	5,000	(5,000)	8,705	0,047	-
Transfers to Cover Deficit (Agency Funds)					
Total School-Spon. Cocurricular Actvts Inst.	138,728	(74,827)	63,901	63,743	158
School-Spon. Cocurricular Athletics - Inst. Salaries	527,023	(234,348)	292,675	416,804	(124,129)
Purchased Services	183,947	(1,234)	182,713	197,965	(15,252)
Supplies and Materials	55,178	(47)	55,131	53,682	1,449
Total School-Spon. Cocurricular Athletics - Inst.	766,148	(235,629)	530,519	668,451	(137,932)
Total Instruction	8,294,259	2,518,675	10,812,934	11,960,956	(1,148,022)
Undistributed Expend Attend, & Social Work					
Salaries		85,306	85,306	74,882	10,424
Other Purchased Services	1,480	7,682	9,162	9,041	121
Supplies and Materials Other Objects	-	-	-	-	-
		· · ·			
Total Undistributed Expend Attend. & Social Work	1,480	92,988	94,468	83,923	10,545
Undistributed Expenditures - Health Services			ac	<b></b>	
Salaries	231,777	(6,751)	225,026	225,026	-
Purchased Professional and Technical Services Other Purchased Services	1,000	- 367	1,367	1,367	-
Supplies and Materials	5,200	(287)	4,913	4,510	403
Total Undistributed Expenditures - Health Services	237,977	(6,671)	231,306	230,903	403

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 1,192,731 141,926	\$ (267,136) 10,492	\$	\$	\$ 19,974.0
Other Salaries Other Purchased Services	14,000	(10,404)	3,596	3,596	-
Supplies and Materials Other Objects	-	-	-	-	-
Total Undist. Expend Guidance	1,348,657	(267,048)	1,081,609	1,061,635	19,974
·	1,510,057	(201,010)			
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	235,602 334,909	(136,805) (334,909) -	98,797	98,797	- -
Other Purch Prof. and Tech. Services Other Purch Services	33,108	- 1,774	34,882	28,698	- 6,184
Supplies and Materials	35,566	(1,237)	34,329	34,233	96
Total Undist. Expend Improvement of Inst. Serv.	639,185	(471,177)	168,008	161,728	6,280
Undist. Expend Edu. Media Serv./Sch. Library Salaries	193,813	43,675	237,488	201,497	35,991
Purchased Professional and Technical Services Other Purchased Services	920	(260)	660	660	-
Supplies and Materials Other Objects	4,694 2,500	1,266 (344)	5,960 2,156	5,960 2,156	-
Total Undist. Expend Edu. Media Serv./Sch. Library	201,927	44,337	246,264	210,273	35,991
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services		-			-
Other Purchased Services	5,000	12,233	17,233	16,074	1,159
Supplies and Materials	7,450	(14)	7,436	6,704	732
Total Undist. Expend Instructional Staff Training Serv.	12,450	12,219	24,669	22,778	1,891
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals	679,684	(61,783)	617,901	617,901	
Salaries of Other Professional Staff	135,421	129,782	265,203	233,777	31,426
Salaries of Secretarial and Clerical Assistants Other Salaries	134,909 16,276	256,572 13,087	391,481 29,363	391,481 13,763	- 15,600
Purchased Professional and Technical Services	4,960	(4,960)	- 29,303	-	-
Other Purchased Services	-	21,802	21,802	20,244	1,558
Supplies and Materials Other Objects	- 4,851	1,669 1,797	1,669 6,648	(21) 6,645	1,690 3
- Total Undist. Expend Support Serv School Admin.	976,101	357,966	1,334,067	1,283,790	50,277
Undist. Expend Custodial Services					
Salaries General Supplies	-	-	-	-	-
Total Undist. Expend Custodial Services	_	-			-
Security					
Salaries	533,397	144,023	677,420	677,420	-
Purchased Professional and Technical Services General Supplies	5,000	(1,010)	3,990	2,390	1,600
Total Undist. Expend Security	538,397	143,013	681,410	679,810	1,600
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	175,300	- 82,926 	258,226	190,814	67,412
Total Undist. Expend Student Transportation Serv.	175,300	82,926	258,226	190,814	67,412

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	\$ 4,067,498	<u>(229,553)</u>	<u>\$3,837,945</u>	\$ 3,837,946	<u> </u>
TOTAL UNALLOCATED BENEFITS	4,067,498	(229,553)	3,837,945	3,837,946	(1)
TOTAL UNDISTRIBUTED EXPENDITURES	8,198,972	(241,000)	7,957,972	7,763,600	194,372
TOTAL CURRENT EXPENDITURES	16,493,231	2,277,675	18,770,906	19,724,556	(953,650)
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 1-5 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undistributed Expenditures - Athletics Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	- 12,000	7,086	- 19,086 - 19,032 -	- 19,086 - 19,032 -	
Total Equipment	12,000	26,118	38,118	38,118	
TOTAL CAPITAL OUTLAY	12,000	26,118	38,118	38,118	-
TOTAL SCHOOL BASED EXPENDITURES	16,505,231	2,303,793	18,809,024	19,762,674	(953,650)
Other Financing Sources: Operating Transfer In	16,505,231	2,303,793	18,809,024	19,762,674	(953,650)
Total Other Financing Sources:	16,505,231	2,303,793	18,809,024	19,762,674	(953,650)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)			<u>-</u>		
Fund Balance, July 1, 2022				<u> </u>	
Fund Balance, June 30, 2023	<u>\$</u>	<u>s</u> -	<u>\$</u>	<u>\$</u>	<u>\$</u>

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 3,653,210	- - - \$ 14,520	\$ 3,667,730	\$ 3,245,939	- - \$ 421,791
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services		-	-		-
Other Purchased Services General Supplies Textbooks Other Objects	48,711 190,847 10,000 30,000	11,300 (25,990) (6,082) (3,132)	60,011 164,857 3,918 26,868	60,011 164,491 3,918 26,268	- 366 - 600
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,932,768	(9,384)	3,923,384	3,500,627	422,757
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild: Salaries of Teachers		-			-
Other Salaries for Instruction Other Purchased Services		-	-	-	-
General Supplies Textbooks		-	-	-	-
Other Objects					
Total Cognitive - Mild	<u> </u>		<u> </u>		
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction		-			-
General Supplies		-	-	-	-
Textbooks					
Total Cognitive - Moderate	<u> </u>			*	<u> </u>
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services	-	-	-	-	-
General Supplies Textbooks		-			-
Other Objects		-	-		
Total Learning and/or Language Disabilities					
Visual Impairments Other Salaries for Instruction	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Visual Impairments		- <u></u>			
Behavioral Disabilities:		-			
Salaries of Teachers Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services General Supplies		-			-
Textbooks Other Objects		-			-
-				••••••••••••••••••••••••••••••••••••••	
Total Behavioral Disabilities					
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction		-			-
General Supplies Textbooks		-			-
Other Objects					<b></b>
Total Multiple Disabilities					

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final Adjustments <u>Budget</u>		Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	-	- - -	-	-	
Other Objects				<u> </u>	
Total Resource Room/Resource Center				•	
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 161,224 127,487 21,587	\$ 32,073 (1,493) 	\$ 161,224 159,560 20,094	\$ 147,955 159,560 20,094	\$ 13,269 - - -
Total Autism	310,298	30,580	340,878	327,609	13,269
Preschool Disabilities - Full Time Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	-		_	<u>-</u>	-
Total Preschool Disabilities - Full Time					
TOTAL SPECIAL EDUCATION - INSTRUCTION	310,298	30,580	340,878	327,609	13,269
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects		600 - - - - -	600 	5,531	(4,931) - - - -
Total Bilingual Education - Instruction	<u> </u>	600	600	5,531	(4,931)
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	64,228 - 5,000	(12,518) (5,000)	51,710	51,710	
Total School-Spon. Cocurricular Actvts Inst.	69,228	(17,518)	51,710	51,710	
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services Supplies and Materials	10,000	(10,000)			- - -
Total School-Spon. Cocurricular Athletics - Inst.	10,000	(10,000)			
Total Instruction	4,322,294	<u>\$ (5,722)</u>	4,316,572	3,885,477	\$ 431,095
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services Supplies and Materials Other Objects		- - -			
Total Undistributed Expend Attend. & Social Work				-	-
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services Other Purchased Services	116,790	 19,701 	136,491	113,813	22,678
Supplies and Materials	3,500	(516)	2,984	2,984	-
Total Undistributed Expenditures - Health Services	120,290	19,185	139,475	116,797	22,678

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual	
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 302,037 208,505	\$ 129,160 (19,239)	\$ 431,197 189,266	\$ 359,086 168,164	\$ 72,111 21,102	
Other Purchased Services		-			-	
Supplies and Materials		-			-	
Other Objects	-					
Total Undist. Expend Guidance	510,542	109,921	620,463	527,250	93,213	
Undist. Expend Improvement of Inst. Serv.						
Salaries of Supervisor of Instruction		-			-	
Salaries of Other Professional Staff	251,567	98,597	350,164	304,809	45,355	
Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	73,963	(19,417)	54,546	54,546	-	
Other Purch Prof, and Tech. Services		-			-	
Other Purch Services		-			-	
Supplies and Materials		-			-	
Total Undist. Expend Improvement of Inst. Serv.	325,530	79,180	404,710	359,355	45,355	
Undist. Expend Edu. Media Serv./Sch. Library Salaries	611 110	(162 402)	117 617	272 124	75 192	
Salaries Purchased Professional and Technical Services	611,110	(163,493)	447,617	372,134	75,483	
Other Purchased Services	6,000	(788)	5,212	5,212	-	
Supplies and Materials	33,000	(22,281)	10,719	10,719	-	
Other Objects				**	-	
Total Undist. Expend Edu. Media Serv./Sch. Library	650,110	(186,562)	463,548	388,065	75,483	
Undist. Expend Instructional Staff Training Serv.						
Purchased Professional - Educational Service	3,500	(2,180)	1,320	1,320	-	
Other Purchased Professional & Technical Services Other Purchased Services	25,000	(95)	24,905	24,905	_	
Supplies and Materials	2,000	(2,000)	- 24,905	- 24,905	-	
Total Undist. Expend Instructional Staff Training Serv.	30,500	(4,275)	26,225	26,225		
	1	terre and the product of the second s				
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals	467,722	(82,872)	384,850	329,871	54,979	
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	131,071	15,747	146,818	134,313	- 12,505	
Other Salaries	151,071	-	140,010	154,515	-	
Purchased Professional and Technical Services	5,000	(5,000)	-		-	
Other Purchased Services	19,500	10,861	30,361	30,361	· _	
Supplies and Materials Other Objects	35,550	(637)	34,913	25,446	9,467	
Omer Objects						
Total Undist. Expend Support Serv School Admin.	658,843	(61,901)	596,942	519,991	76,951	
Undist. Expend Custodial Services Salaries		-			-	
General Supplies	1,500	(25)	1,475	1,475		
Total Undist. Expend Custodial Services	1,500	(25)	1,475	1,475		
Security						
Salaries	148,132	(33,010)	115,122	109,265	5,857	
Purchased Professional and Technical Services		-				
General Supplies	-	-	-	-		
Total Undist. Expend Security	148,132	(33,010)	115,122	109,265	5,857	
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School)						
Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	80,000	(35,498)	44,502	35,379	9,123	
Total Undist. Expend Student Transportation Serv.	80,000	(35,498)	44,502	35,379	9,123	

SCHOOL: EAST ORANGE STEM ACADEMY	Original <u>Budget</u>		Adjustments		Final <u>Budget</u>		Actual		Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$	1,404,272	\$	- - (106,105)	\$	1,298,167	\$	1,289,356	<u>\$</u>	8,811
TOTAL UNALLOCATED BENEFITS		1,404,272		(106,105)		1,298,167		1,289,356		8,811
TOTAL UNDISTRIBUTED EXPENDITURES	·····	3,929,719		(219,090)		3,710,629		3,373,158		337,471
TOTAL CURRENT EXPENDITURES		8,252,013		(224,812)		8,027,201		7,258,635		768,566
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instructional Staff Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist.ExpendSupport ServRelated and Extraordinary		-		- 6,584 - - - - - - - - - - - - - - - - - - -		6,584		6,584		
Total Equipment				6,584		6,584		6,584	Management of the P	
TOTAL CAPITAL OUTLAY		-		6,584		6,584		6,584		-
TOTAL SCHOOL BASED EXPENDITURES		8,252,013	. <u> </u>	(218,228)		8,033,785		7,265,219		768,566
Other Financing Sources: Operating Transfer In		8,252,013		(218,228)		8,033,785		7,265,219		768,566
Total Other Financing Sources:		8,252,013		(218,228)		8,033,785		7,265,219	h	768,566
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				-						-
Fund Balance, July 1, 2022		•				-				
Fund Balance, June 30, 2023	<u>\$</u>	-	<u>\$</u>	-	<u>\$</u>	-	<u>\$</u>	•	<u>\$</u>	-

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget Actual</u>		Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction Other Salaries for Instruction	\$ 1,553,998	\$    249,336 	\$ 1,803,334	- \$ 1,544,313	\$ 259,021 - -
Purchased Professional-Educational Services Purchased Technical Services Other Purchased Services General Supplies Textbooks	42,866 58,701	- (8,540) (1,531) -	34,326 57,170	23,292 53,473	- 11,034 3,697
Other Objects	9,750	4,790	14,540	13,188	1,352
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,665,315	244,055	1,909,370	1,634,266	275,104
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects	225,251 22,695 3,940	(173,270) 4,660  	51,981 27,355 3,966	51,980 24,274 3,644	1 3,081 - 322 -
Total Cognitive - Mild	251,886	(168,584)	83,302	79,898	3,404
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks		(100,000)			
Total Cognitive - Moderate	<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	217,419 64,493 8,412	(19,136) (28,577) - - -	198,283 35,916 8,412	165,721 32,520 6,646	32,562 3,396 - 1,766
Total Learning and/or Language Disabilities	290,324	(47,713)	242,611	204,887	37,724
Visual Impairments Other Salaries for Instruction					
Total Visual Impairments			<b>u</b>		<u> </u>
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects	95,629 63,255 3,246	(77,060) (19,483) - -	18,569 43,772 3,246	18,569 40,691 3,186	3,081 - 60 -
Total Behavioral Disabilities	162,130	(96,543)	65,587	62,446	3,141
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects					
Total Multiple Disabilities					

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 129,154	\$ (55,331) - -	\$	\$ 72,052	\$ 1,771 
Total Resource Room/Resource Center	129,154	(55,331)	73,823	72,052	1,771
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects			<u>-</u>		- - - -
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	833,494	(368,171)	465,323	419,283	46,040
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects	64,054 1,000 -	(56,441) - 94 -	7,613 1,094	7,613 1,000 -	- - 94 -
Total Bilingual Education - Instruction	65,054	(56,347)	8,707	8,613	94
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	8,694	(3,966)	4,728	4,728	
Total School-Spon. Cocurricular Actvts Inst.	8,694	(3,966)	4,728	4,728	
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services Supplies and Materials			<u>-</u>		
Total School-Spon. Cocurricular Athletics - Inst.	-				
Total Instruction	2,572,557	(184,429)	2,388,128	2,066,890	321,238
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services Supplies and Materials Other Objects	<u>-</u>	- - 	<u>-</u>	<u>-</u>	- - 
Total Undistributed Expend Attend. & Social Work					
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services	163,004	(86,466)	76,538	63,743	12,795
Other Purchased Services Supplies and Materials	2,989	-	2,989	2,770	219
Total Undistributed Expenditures - Health Services	165,993	(86,466)	79,527	66,513	13,014

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original <u>Budget</u>	Final <u>Adjustments</u> <u>Budget</u>		Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Other Purchased Services Supplies and Materials Other Objects	\$ 265,922 	\$ (1,752) - - - - -	\$ 264,170 	\$ 219,165	\$ 45,005 - - - - - -
Total Undist. Expend Guidance	265,922	(1,752)	264,170	219,165	45,005
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services Other Purch Services	202,214	(1,921)	200,293	181,687	- 18,606 - - -
Supplies and Materials					-
Total Undist. Expend Improvement of Inst. Serv.	202,214	(1,921)	200,293	181,687	18,606
Undist. Expend Edu, Media Serv./Sch. Library Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials Other Objects	210,921 4,322 1,000	(85,959) - (2,000) -	124,962 2,322 1,000	120,374 - -	4,588 - 2,322 1,000 -
Total Undist. Expend Edu. Media Serv./Sch. Library	216,243	(87,959)	128,284	120,374	7,910
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services Supplies and Materials	1,200		- 1,200	- - 175	- - 1,025
Total Undist, Expend Instructional Staff Training Serv.	1,200		1,200	175	1,025
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	289,603	29,849	319,452	266,210	53,242
Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services	105,586 900	(14,140) (900)	91,446	85,244	6,202
Other Purchased Services Supplies and Materials Other Objects	29,629 9,700	12,199 65	41,828 9,765	37,300 5,969	4,528 3,796
Total Undist. Expend Support Serv School Admin.	435,418	27,073	462,491	394,723	67,768
Undist. Expend Custodial Services Salaries General Supplies	-	-	-	-	-
Total Undist. Expend Custodial Services	-	-		-	
Security Salaries Purchased Professional and Technical Services General Supplies	132,122	(12,922)	119,200	100,254	18,946
Total Undist. Expend Security Undist. Expend Student Transportation Serv.	132,122	(12,922)	119,200	100,254	18,946
Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend	10,000	- 2,888	12,888	11,011	- 1,877
Contr Serv (Regular Students) - ESCs & CTSA	<u>-</u> _				
Total Undist. Expend Student Transportation Serv.	10,000	2,888	12,888	11,011	1,877

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 1,007,182	<u>-</u> <u>-</u> (90,023)	<u>\$ 917,159</u>	<u>\$ 814,576</u>	<u> </u>	
TOTAL UNALLOCATED BENEFITS	1,007,182	(90,023)	917,159	814,576	102,583	
TOTAL UNDISTRIBUTED EXPENDITURES	2,436,294	(251,082)	2,185,212	1,908,478	276,734	
TOTAL CURRENT EXPENDITURES	5,008,851	(435,511)	4,573,340	3,975,368	597,972	
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - Scewity Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	<u>-</u>		<u>-</u>	<u>-</u>		
Total Equipment	<b></b>					
TOTAL CAPITAL OUTLAY						
TOTAL SCHOOL BASED EXPENDITURES	5,008,851	(435,511)	4,573,340	3,975,368	597,972	
Other Financing Sources: Operating Transfer In	5,008,851	(435,511)	4,573,340	3,975,368	597,972	
Total Other Financing Sources:	5,008,851	(435,511)	4,573,340	3,975,368	597,972	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		<u> </u>				
Fund Balance, July 1, 2022						
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers		<u>-</u> \$ 606	\$ 606	\$ 606	-
Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction	\$ 1,829,649	228,091 - -	2,057,740	2,032,690	\$
Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	15,000	(9,725)	5,275		- 5,275 -
Other Purchased Services General Supplies Textbooks	36,083 53,930 5,000	(17,745) 55 (5,000)	18,338 53,985	18,338 53,134	851
Other Objects	10,775	(10,120)	655		
TOTAL REGULAR PROGRAMS - INSTRUCTION SPECIAL EDUCATION - INSTRUCTION	1,950,437	186,162	2,136,599	2,105,423	31,176
Cognitive - Mild: Salaries of Teachers	101,021	1,555	102,576	98,257	4,319
Other Salaries for Instruction Other Purchased Services	31,628	-	31,628	35,545	(3,917)
General Supplies Textbooks Other Objects	4,000	(4,000)	-	-	-
Total Cognitive - Mild	136,649	(2,445)	134,204	133,802	402
Cognitive - Moderate: Salaries of Teachers		-			-
Other Salaries for Instruction General Supplies Textbooks	-	-	<u>-</u>	-	-
Total Cognitive - Moderate					
Learning and/or Language Disabilities: Salaries of Teachers	348,656	(124,954)	223,702	190,224	33,478
Other Salaries for Instruction Purchased Professional-Educational Services General Supplies	97,250 5,600	(59,047) - (5,600)	38,203	36,124	2,079
Textbooks Other Objects					-
Total Learning and/or Language Disabilities	451,506	(189,601)	261,905	226,348	35,557
Visual Impairments Other Salaries for Instruction				<u> </u>	<u> </u>
Total Visual Impairments			<u> </u>		-
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction		-			-
Purchased Professional-Educational Services General Supplies Textbooks		-			-
Other Objects			-		-
Total Behavioral Disabilities		<u> </u>	<del>_</del>		
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction		-			-
General Supplies Textbooks Other Objects		-	-	-	-
Total Multiple Disabilities	<u> </u>		<u> </u>	<u> </u>	

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers Other Salaries for Instruction	\$ 95,482	\$ (16,342)	\$ 79,140	\$ 71,600	\$ 7,540
General Supplies	φ , ο	-	<i>• ///////////////////////////////////</i>		-
Textbooks		-			-
Other Objects	-	-			
Total Resource Room/Resource Center	95,482	(16,342)	79,140	71,600	7,540
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	683,637	(208,388)	475,249	431,750	\$ 43,499
Bilingual Education - Instruction					
Salaries of Teachers Other Salaries for Instruction	154,632	(32,789)	121,843	119,969	1,874
Other Purchased Services	64,054	11,818	75,872	75,872	-
General Supplies	6,710	(6,451)	259	259	-
Textbooks		-			-
Other Objects					
Total Bilingual Education - Instruction	225,396	(27,422)	197,974	196,100	1,874
School-Spon. Cocurricular Actvts Inst.					
Salaries Purchased Services	9,429	(5,842)	3,587	3,587	-
Supplies and Materials		-		-	-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-		, <b>-</b>	
Total School-Spon. Cocurricular Actvts Inst.	9,429	(5,842)	3,587	3,587	
School-Spon. Cocurricular Athletics - Inst. Salaries					
Purchased Services		-			-
Supplies and Materials			-		
Total School-Spon. Cocurricular Athletics - Inst.		<u> </u>	<u> </u>		
Total Instruction	2,868,899	(55,490)	2,813,409	2,736,860	76,549
Undistributed Expend Attend. & Social Work					
Salaries Other Purchased Services		-			-
Supplies and Materials	2,000	(1,658)	342		342
Other Objects			-		
Total Undistributed Expend Attend. & Social Work	2,000	(1,658)	342	<u> </u>	342
Undistributed Expenditures - Health Services					
Salaries	219,654	(204,447)	15,207	15,207	-
Purchased Professional and Technical Services		-			-
Other Purchased Services Supplies and Materials	3,500	(337)	3,163	3,163	-
		2			
Total Undistributed Expenditures - Health Services	223,154	(204,784)	18,370	18,370	

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL		riginal <u>3udget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance						
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$	327,836	\$	\$ 397,693	\$ 330,663	\$ 67,030 -
Other Salaries Other Purchased Services			-			-
Supplies and Materials		2,000	(2,000)	-	-	-
Other Objects		-				<u> </u>
Total Undist. Expend Guidance	-	329,836	67,857	397,693	330,663	67,030
Undist. Expend Improvement of Inst. Serv.						
Salaries of Supervisor of Instruction Salaries of Other Professional Staff		196,423	- 32,959	229,382	191,242	- 38,140
Salaries of Secr and Clerical Assist.		190,425	- 32,939	229,382	191,242	- 58,140
Purchased Prof- Educational Services		28,000	(28,000)			-
Other Purch Prof. and Tech. Services Other Purch Services		925	- (441)	484	484	-
Supplies and Materials		-	-	-	-	-
Total Undist. Expend Improvement of Inst. Serv.		225,348	4,518	229,866	191,726	38,140
Undist. Expend Edu. Media Serv./Sch. Library						
Salaries		266,028	44,050	310,078	268,839	41,239
Purchased Professional and Technical Services Other Purchased Services		3,024	- (2,574)	450	450	-
Supplies and Materials		5,000	(4,500)	500	500	-
Other Objects		-		-		
Total Undist. Expend Edu. Media Serv./Sch. Library		274,052	36,976	311,028	269,789	41,239
Undist. Expend Instructional Staff Training Serv.						
Purchased Professional - Educational Service			-			-
Other Purchased Professional & Technical Services Other Purchased Services		13,500	(13,500)	-		-
Supplies and Materials		2,000	(2,000)		-	-
Total Undist. Expend Instructional Staff Training Serv.		15,500	(15,500)			-
Undist. Expend Support Serv School Admin.						
Salaries of Principals/Assistant Principals		345,603	35,972	381,575	331,630	49,945
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants		71,070	- 29,880	100,950	100,950	-
Other Salaries		- 1,070		100,950	100,950	-
Purchased Professional and Technical Services			-			-
Other Purchased Services Supplies and Materials		2,500 10,000	(1,765) 12,239	735 22,239	735 22,239	-
Other Objects		-	-	-	-	-
		100 150				10.015
Total Undist. Expend Support Serv School Admin.		429,173	76,326	505,499	455,554	49,945
Undist. Expend Custodial Services						
Salaries			-			-
General Supplies						
Total Undist. Expend Custodial Services						-
Security						
Salaries Purchased Professional and Technical Services		60,657	40,553	101,210	96,994	4,216
General Supplies		-	-		-	-
Total Undist. Expend Security		60,657	40,553	101,210	96,994	4,216
Undist. Expend Student Transportation Serv.						
Sal. For Pup. Trans. (Other than Bet. Home and School)			-			-
Contract Services - (Between Home and School) - Vendors		14 704	(10 224)	4 1 5 0		4 1 6 0
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA		14,704	(10,554)	4,150	-	4,150
						·
Total Undist. Expend Student Transportation Serv.		14,704	(10,554)	4,150		4,150

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 1,033,697</u>	<u>-</u> <u>-</u> (55,284)	<u>\$                                    </u>	<u>\$</u> 965,624	<u>\$ 12,789</u>
TOTAL UNALLOCATED BENEFITS	1,033,697	(55,284)	978,413	965,624	12,789
TOTAL UNDISTRIBUTED EXPENDITURES	2,608,121	(61,550)	2,546,571	2,328,720	217,851
TOTAL CURRENT EXPENDITURES	5,477,020	(117,040)	5,359,980	5,065,580	294,400
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 1-5 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	- -	- 19,020 - - - - - - - - - - - - - - - - - -	19,020	2,148	16,872 - - - - - - - - - - - - - - - - - - -
Total Equipment		19,020	19,020	2,148	16,872
TOTAL CAPITAL OUTLAY	-	19,020	19,020	2,148	16,872
TOTAL SCHOOL BASED EXPENDITURES	5,477,020	(98,020)	5,379,000	5,067,728	311,272
Other Financing Sources: Operating Transfer In	5,477,020	(98,020)	5,379,000	5,067,728	311,272
Total Other Financing Sources:	5,477,020	(98,020)	5,379,000	5,067,728	311,272
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u> </u>			<u> </u>	
Fund Balance, July 1, 2022					
Fund Balance, June 30, 2023	\$ -	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers	<b>•</b> • • • • • • • • • • • • • • • • • •	-		A 0.071.000	-
Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 1,754,930	\$ 463,663	\$ 2,218,593	\$ 2,071,283	\$ 147,310
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			_
Purchased Professional-Educational Services	1,550	(1,550)			-
Purchased Technical Services	-,	-			-
Other Purchased Services	64,850	(6,220)	58,630	53,121	5,509
General Supplies	32,495	(1,930)	30,565	28,482	2,083
Textbooks	1,000	(897)	103	103	-
Other Objects	4,573	-	4,573	3,557	1,016
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,859,398	453,066	2,312,464	2,156,546	155,918
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					-
TEXIDOOKS		-	-		
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers	241,508	(168,941)	72,567	68,213	4,354
Other Salaries for Instruction	94,531	(41,807)	52,724	49,446	3,278
Purchased Professional-Educational Services		-			-
General Supplies	7,200	(525)	6,675	6,322	353
Textbooks		-			-
Other Objects			-		
Total Learning and/or Language Disabilities	343,239	(211,273)	131,966	123,981	7,985
Total Dearning and of Danguage Disublines		(211,215)	151,500	125,501	
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
	······				
Total Visual Impairments	-	-	-	-	-
-					
Behavioral Disabilities:					
Salaries of Teachers	59,600	(59,600)			-
Other Salaries for Instruction	31,628	(31,628)			-
Purchased Professional-Educational Services		-			-
General Supplies	3,000	-	3,000	3,000	-
Textbooks Other Objects		-			-
Onler Objects					<u> </u>
Total Behavioral Disabilities	94,228	(91,228)	3,000	3,000	-
	,,,220	(71,220)			
Multiple Disabilities:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-				
Total Multiple Disphilition					
Total Multiple Disabilities					

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	<b>6 100.01</b>	-	¢ 100.004	A 07.101	- -
Other Salaries for Instruction General Supplies	\$ 129,817	\$ (20,591)	\$ 109,226	\$ 97,131	\$ 12,095
Textbooks		-			-
Other Objects	-			<u> </u>	
Total Resource Room/Resource Center	129,817	(20,591)	109,226	97,131	12,095
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		-			-
Oniei Objects					
Total Preschool Disabilities - Full Time					
TOTAL SPECIAL EDUCATION - INSTRUCTION	567,284	(323,092)	244,192	224,112	20,080
Bilingual Education - Instruction					
Salaries of Teachers	116,532	(1,323)	115,209	92,581	22,628
Other Salaries for Instruction	63,344	(27,545)	35,799	31,783	4,016
Other Purchased Services General Supplies	3,000	(1,882.00)	1,118	1,119	- (1)
Textbooks	5,000	(1,002.00)	1,110	1,119	-
Other Objects				-	-
Total Bilingual Education - Instruction	182,876	(30,750)	152,126	125,483	26,643
School-Spon. Cocurricular Actvts Inst.					
Salaries	8,694	(282)	8,412	8,412	-
Purchased Services		-			-
Supplies and Materials Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
	0.004	(202)	0.410	0.410	
Total School-Spon. Cocurricular Actvts Inst.	8,694	(282)	8,412		
School-Spon. Cocurricular Athletics - Inst. Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.					
Total Instruction	2,618,252	98,942.0	2,717,194	2,514,553	202,641
Undistributed Expend Attend. & Social Work					
Salaries	115,245	19,294	134,539	112,161	22,378
Other Purchased Services Supplies and Materials	450	- (7)	443	443	-
Other Objects	430	(7)	- 445	443 -	-
-					
Total Undistributed Expend Attend. & Social Work	115,695	19,287	134,982	112,604	22,378
Undistributed Expenditures - Health Services	<b>010</b> / - ·	(100.000)	00 4/1	<i></i>	11.000
Salaries Purchased Professional and Technical Services	219,654	(130,088)	89,566	74,586	14,980
Other Purchased Services		-			-
Supplies and Materials	2,200		2,200	2,200	
Total Undistributed Expenditures - Uselth Corvises	221 054	(130,088)	01 766	76,786	14,980
Total Undistributed Expenditures - Health Services	221,854	(130,088)	91,766	/0,/80	14,700

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 124,928	81,447 - -	\$ 206,375	\$ 172,117	\$ 34,258 - -
Other Purchased Services Supplies and Materials Other Objects		- ` - 	<u> </u>	<u> </u>	-
Total Undist. Expend Guidance	124,928	81,447	206,375	172,117	34,258
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services Other Purch Services	158,627	62,901 - -	221,528	184,607	36,921
Supplies and Materials	<u> </u>	-	<u> </u>	<u> </u>	
Total Undist. Expend Improvement of Inst. Serv.	158,627	62,901	221,528	184,607	36,921
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	110,382	80,739 -	191,121	159,267	31,854
Other Purchased Services Supplies and Materials Other Objects	2,585 576	(19)	2,585 557	2,556	29 557 
Total Undist. Expend Edu. Media Serv./Sch. Library	113,543	80,720	194,263	161,823	32,440
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services	1,443	(443)	1,000	1,000	-
Other Purchased Services Supplies and Materials	2,000 239	(191.0) (214)	1,809 25	1,809 25	-
Total Undist. Expend Instructional Staff Training Serv.	3,682	(848)	2,834	2,834	
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	516,569	(200,186)	316,383	264,264	52,119
Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services	108,612	5,189	113,801	105,866	7,935
Other Purchased Services Supplies and Materials	13,155 34,872	(960) (22,180)	12,195 12,692	10,786 11,902	1,409 790
Other Objects					
Total Undist. Expend Support Serv School Admin.	673,208	(218,137)	455,071	392,818	62,253
Undist. Expend Custodial Services Salaries General Supplies	<u>-</u>	-			- 
Total Undist. Expend Custodial Services		<u> </u>	<u> </u>		
Security Salaries	86,126	(39,861)	46,265	42,637	3,628
Purchased Professional and Technical Services General Supplies	-	-	<u>-</u>	<u> </u>	-
Total Undist. Expend Security	86,126	(39,861)	46,265	42,637	3,628
Undist. Expend Student Transportation Serv. Sal, For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	6,000	1,279	7,279	5,399	1,880
Total Undist. Expend Student Transportation Serv.	6,000	1,279	7,279	5,399	1,880

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	\$ 976,009	- - - (86,475)	\$ 889,534	\$ 880,936	- - \$ 8,598
Health Benefits	\$ 976,009	5 (80,475)	5 889,334	\$ 680,930	3 0,598
TOTAL UNALLOCATED BENEFITS	976,009	(86,475)	889,534	880,936	8,598
TOTAL UNDISTRIBUTED EXPENDITURES	2,479,672	(229,775)	2,249,897	2,032,561	217,336
TOTAL CURRENT EXPENDITURES	5,097,924	(130,833)	4,967,091	4,547,114	419,977
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist.ExpendSupport ServRelated Admin.					
Total Equipment	-		-	-	
TOTAL CAPITAL OUTLAY					
TOTAL SCHOOL BASED EXPENDITURES	5,097,924	(130,833)	4,967,091	4,547,114	419,977
Other Financing Sources: Operating Transfer In	5,097,924	(130,833)	4,967,091	4,547,114	419,977
Total Other Financing Sources:	5,097,924	(130,833)	4,967,091	4,547,114	419,977
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u> </u>				
Fund Balance, July 1, 2022.		<u> </u>			
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL		Original <u>Budget</u>	<u>Ac</u>	ljustments		Final <u>Budget</u>	<u>Actual</u>		ariance I to Actual
REGULAR PROGRAMS - INSTRUCTION									
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers		-		-		-	-		-
Grades 1-5 - Salaries of Teachers		-		-		-	-		-
Grades 6-8 - Salaries of Teachers	\$	2,972,476	\$	(110,000)	\$	2,862,476	\$ 2,807,418	\$	55,058
Grades 9-12 - Salaries of Teachers		2,553,217		112,960		2,666,177	2,704,785		(38,608)
Regular Programs - Undistributed Instruction Other Salaries for Instruction				-					
Purchased Professional-Educational Services		-		-		-	-		-
Purchased Technical Services		9,500		(335)		9,165	4,020		5,145
Other Purchased Services		127,458		(3,611)		123,847	117,325		6,522
General Supplies		111,000		7,229		118,229	113,214		5,015
Textbooks Other Objects		13,196 26,065		3,591 2,576		16,787 28,641	16,634 28,641		153
		20,005	-	2,570		28,041	 20,041		
TOTAL REGULAR PROGRAMS - INSTRUCTION		5,812,912	-	12,410		5,825,322	 5,792,037		33,285
SPECIAL EDUCATION - INSTRUCTION									
Cognitive - Mild:		100 107		(1.000)		100 100	00 101		2
Salaries of Teachers Other Salaries for Instruction		103,135 96,300		(1,000) (22,368)		102,135 73,932	99,131 67,140		3,004 6,792
Other Purchased Services		- 90,300		(22,508)			- 07,140		0,792
General Supplies		2,864		(277)		2,587	2,587		-
Textbooks		-		-		-	-		-
Other Objects		-		-		-	 		-
Total Cognitive - Mild		202,299		(23,645)		178,654	 168,858		9,796
Cognitive - Moderate:									
Salaries of Teachers		-		-		-	-		-
Other Salaries for Instruction		-		-		-	-		-
General Supplies Textbooks		-		-		-	-		-
1000085				-			 		
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 I coming and/or I compage Disabilities									
Total Learning and/or Language Disabilities		_		-			 	····	-
Visual Impairments									
Other Salaries for Instruction		-		-		-	 -		-
Total Visual Impairments	-	••		-		-	 -		
Behavioral Disabilities:									
Salaries of Teachers		230,482		-		230,482	227,195		3,287
Other Salaries for Instruction		95,681		(25,000)		70,681	63,684		6,997
Purchased Professional-Educational Services		7 050		- (251)		7 600	7 409		201
General Supplies Textbooks		7,950		(251)		7,699	7,498		201
Other Objects		-		-		-	 -		-
Total Behavioral Disabilities		334,113		(25,251)		308,862	 298,377		10,485
Multiple Disabilities:									
Salaries of Teachers				-					-
Other Salaries for Instruction				-					-
General Supplies Textbooks				-					-
Other Objects		-		-		-	 -		-
Total Multiple Disabilities				-	<del></del>	· ·	 <u> </u>		-

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	<b>•</b> 106.000	-	<b>a</b> 101.000	<b>*</b> 100.050	-
Other Salaries for Instruction General Supplies	\$ 186,329	\$ (54,526)	\$ 131,803	\$ 130,252	\$ 1,551
Textbooks		-			-
Other Objects	-				
Total Resource Room/Resource Center	186,329	(54,526)	131,803	130,252	1,551
Autism: Salaries of Teachers	170 007	26	170.042	144 015	24 120
Other Salaries for Instruction	179,007 127,542	36 (91,213)	179,043 36,329	144,915 32,647	34,128 3,682
General Supplies	5,000	376	5,376	5,323	53
Textbooks	5,000	-	0,070	5,525	-
Other Objects				-	-
Total Autism	311,549	(90,801)	220,748	182,885	37,863
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	1,034,290	(194,223)	840,067	780,372	59,695
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	138,491	(10,506)	127,985	127,985	
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)			-		
Total School-Spon. Cocurricular Actvts Inst.	138,491	(10,506)	127,985	127,985	
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials			-		
Total School-Spon. Cocurricular Athletics - Inst.		<b>.</b>		-	-
Total Instruction	6,985,693	(192,319)	6,793,374	6,700,394	92,980
Undistributed Expend Attend. & Social Work					
Salaries	130,392	(130,392)			-
Other Purchased Services	639	(639)			-
Supplies and Materials		-			-
Other Objects				<u> </u>	
Total Undistributed Expend Attend. & Social Work	131,031	(131,031)			-

.

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 110,339	\$ 64,614	\$ 174,953	\$ 160,077	\$ 14,876
Purchased Professional and Technical Services Other Purchased Services		-		-	-
Supplies and Materials	6,059	(1,254)	4,805	4,774	31
Total Undistributed Expenditures - Health Services	116,398	63,360	179,758	164,851	14,907
Undist. Expend Guidance					
Salaries of Other Professional Staff	616,318	103,496	719,814	599,991	119,823
Salaries of Secretarial and Clerical Assistants	74,824	6,646	81,470	71,731	9,739.00
Other Salaries Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects			-		-
Total Undist. Expend Guidance	691,142	110,142	801,284	671,722	129,562
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	210.152	-	216 262	100 554	-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	219,152	(2,883)	216,269	180,774	35,495
Purchased Prof- Educational Services	8,000.00	(972.00)	7,028.00	7,028.00	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	2,000	195	2,195	2,195	-
Supplies and Materials	2,000		2,000	2,000	
Total Undist. Expend Improvement of Inst. Serv.	231,152	(3,660)	227,492	191,997	35,495
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	206,622	35,249	241,871	201,208	40,663
Purchased Professional and Technical Services		-			-
Other Purchased Services Supplies and Materials	2,624 3,184	(864)	1,760 3,184	1,760 3,184	-
Other Objects	5,104	-			-
Total Undist. Expend Edu. Media Serv./Sch. Library	212,430	34,385	246,815	206,152	40,663
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services Other Purchased Services	12,250	- 435	12,685	10,421	- 2,264
Supplies and Materials	5,000	(305)	4,695	4,695	- 2,204
Total Undist. Expend Instructional Staff Training Serv.	17,250	130	17,380	15,116	2,264
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	469,715	146,403	616,118	448,515	167,603
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants Other Salaries	271,896	74,854	346,750	311,549	35,201
Purchased Professional and Technical Services		-			-
Other Purchased Services	21,000	205	21,205	20,100	1,105
Supplies and Materials	17,250	(4,542)	12,708	12,708	-
Other Objects	8,433	425	8,858	8,858	
Total Undist. Expend Support Serv School Admin.	788,294	217,345	1,005,639	801,730	203,909
Undist. Expend Custodial Services					
Salaries General Supplies	_	-	_	_	-
General puppings					
Total Undist. Expend Custodial Services			<u> </u>		

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Security					
Salaries	\$ 311,484	\$ 50,683	\$ 362,167	\$ 449,279	\$ (87,112)
Purchased Professional and Technical Services General Supplies	-	-	-	-	-
Scholar Supplies					
Total Undist. Expend Security	311,484	50,683	362,167	449,279	(87,112)
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	- 877	47,323	39,207	- 8,116
Contr Serv (Regular Students) - ESCs & CTSA				-	-
Total Undist. Expend Student Transportation Serv.	46,446	877	47,323	39,207	8,116
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	2,191,179	(176,237)	2,014,942	1,995,202	19,740
TOTAL UNALLOCATED BENEFITS	2,191,179	(176,237)	2,014,942	1,995,202	19,740
TOTAL UNDISTRIBUTED EXPENDITURES	4,736,806	165,994	4,902,800	4,535,256	367,544
	4,750,000		1,502,000	4,555,250	
TOTAL CURRENT EXPENDITURES	11,722,499	(26,325)	11,696,174	11,235,650	460,524
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin.	15,000 15,000	- 13,811 (700) - - - - - - - - - - - - - - - - - -	28,811 14,300	26,686 14,300	2,125
Total Equipment	30,000	13,111	43,111	40,986	2,125
TOTAL CAPITAL OUTLAY	30,000	13,111	43,111	40,986	2,125
TOTAL SCHOOL BASED EXPENDITURES	11,752,499	(13,214)	11,739,285	11,276,636	462,649
Other Financing Sources: Operating Transfer In	11,752,499	(13,214)	11,739,285	11,276,636	462,649
Total Other Financing Sources:	11,752,499	(13,214)	11,739,285	11,276,636	462,649
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		<u> </u>		<u> </u>	
Fund Balance, July 1, 2022	<u> </u>	<u> </u>			<u>-</u>
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

•

BOWSER SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	\$ 291,615	\$ (56,705)	\$ 234,910	\$ 198,152	\$ 36,758
Grades 1-5 - Salaries of Teachers	2,094,964	(296,617)	1,798,347	1,825,206	(26,859)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction Other Salaries for Instruction	138,096	- 101,186	239,282	272,060	(32,778)
Purchased Professional-Educational Services	2,700	(2,195)	239,282	272,000	(52,778)
Purchased Technical Services	2,700	(2,1)5)	000	200	-
Other Purchased Services	53,329	6,597	59,926	56,926	3,000
General Supplies	28,988	(6,979)	22,009	21,420	589
Textbooks	2,000	(2,000)	-	-	-
Other Objects	8,490	(4,179)	4,311	4,100	211
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,620,182	(260,892)	2,359,290	2,378,369	(19,079)
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	209,473	3,174	212,647	208,836	3,811
Other Salaries for Instruction Other Purchased Services	127,514	(94,956)	32,558	32,558	-
General Supplies	7,229	1,960	9,189	9,031	158
Textbooks	547	(547)	- ,	- ,	-
Other Objects					-
Total Cognitive - Mild	344,763	(90,369)	254,394	250,425	3,969
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks				-	
Total Cognitive - Moderate	<b>.</b>				-
Learning and/or Language Disabilities:					
Salaries of Teachers	107,164	(107,164)			-
Other Salaries for Instruction	32,407	(6,365)	26,042	23,354	2,688
Purchased Professional-Educational Services	( ) 20	- (121)	6,099	6,025	- 74
General Supplies Textbooks	6,230 547	(131) (547)	0,099	0,025	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	146,348	(114,207)	32,141	29,379	2,762
Visual Impairments					
Other Salaries for Instruction	-				
Total Visual Impairments	-	-	-	-	-
		·······			
Behavioral Disabilities: Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects					-
Total Behavioral Disabilities					
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Textbooks General Supplies		-			-
General Supplies Textbooks	-	-	-	-	-
			- <u></u>	······	
Total Multiple Disabilities		<u> </u>			

BOWSER SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers Other Salaries for Instruction	\$ 130,032	- \$ (73,877)	\$ 56,155	\$ 56,155	-
General Supplies Textbooks		-			-
Other Objects				-	
Total Resource Room/Resource Center	130,032	(73,877)	56,155	56,155	-
Autism:					
Salaries of Teachers	101,021	515	101,536	98,579	\$ 2,957
Other Salaries for Instruction	64,493	-	64,493	51,923	12,570
General Supplies	5,184	89.0	5,273	5,006	267
Textbooks Other Objects		-			-
Total Autism	170,698	604	171,302	155,508	15,794
Preschool Disabilities - Full Time					
Salaries of Teachers	61,350	1	61,351	60,034	1,317
Other Salaries for Instruction	63,874	(28,812)	35,062	31,921	3,141
General Supplies	5,184	(72)	5,112	4,953	159
Textbooks Other Objects	_	-		_	-
·	100,400	(00.000)	101 505		
Total Preschool Disabilities - Full Time	130,408	(28,883)	101,525	96,908	4,617
TOTAL SPECIAL EDUCATION - INSTRUCTION	922,249	(306,732)	615,517	588,375	27,142
Bilingual Education - Instruction					
Salaries of Teachers	591,139	(60,565)	530,574	469,270	61,304
Other Salaries for Instruction		-			-
Other Purchased Services	16 000	- (820)	15 171	14.070	-
General Supplies Textbooks	16,000 3,600	(829) (3,600)	15,171	14,979	192
Other Objects			<u> </u>		
Total Bilingual Education - Instruction	610,739	(64,994)	545,745	484,249	61,496
School-Spon. Cocurricular Actvts Inst.					
Salaries Purchased Services	2,163	-	2,163	2,163	-
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		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	<u> </u>				-
Total Instruction	4,155,333	(632,618)	3,522,715	3,453,156	69,559
Undistributed Expend Attend. & Social Work					
Salaries	116,532	26,843	143,375	119,865	23,510
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects				-	-
Total Undistributed Expend Attend. & Social Work	116,532	26,843	143,375	119,865	23,510
Undistributed Expenditures - Health Services					
Salaries	102,547	16,933	119,480	99,567	19,913
Purchased Professional and Technical Services Other Purchased Services		-			-
Supplies and Materials	2,742	(141)	2,601	2,309	292
Total Undistributed Expenditures - Health Services	105,289	16,792	122,081	101,876	20,205
	-				

BOWSER SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	\$ 222,699	\$	\$ 278,387	\$ 248,742	\$ 29,645 - -
Other Purchased Services	927	(778)	149	20	129
Supplies & Materials	468	(87)	381	120	261
Other Objects					
Total Undist. Expend Guidance	224,094	54,823	278,917	248,882	30,035
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	225.241	-	262.570	210 042	-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	225,241	37,338 22,959	262,579 22,959	218,843 20,313	43,736 2,646
Purchased Prof- Educational Services		-	22,939	20,515	2,040
Other Purch Prof. and Tech. Services		-			-
Other Purch Services		-			-
Supplies and Materials	10,660	(83)	10,577	10,577	
Total Undist. Expend Improvement of Inst. Serv.	235,901	60,214	296,115	249,733	46,382
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	285,357	3,250	288,607	278,028	10,579
Purchased Professional and Technical Services		-			-
Other Purchased Services	2,597	(847)	1,750	1,750	-
Supplies and Materials Other Objects	13,500	(2,302)	11,198	9,493	1,705
Office Objects					
Total Undist. Expend Edu. Media Serv./Sch. Library	301,454	101	301,555	289,271	12,284
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	324	(18)	306	306	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services Supplies and Materials	2,052	(2,052)	-	_	-
Supplies and Materials					
Total Undist. Expend Instructional Staff Training Serv.	2,376	(2,070)	306	306	
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	303,199	31,566	334,765	278,971	55,794
Salaries of Other Professional Staff	105 214	-	162 707	122.0(1	-
Salaries of Secretarial and Clerical Assistants Other Salaries	195,314	(41,527)	153,787	132,061	21,726
Purchased Professional and Technical Services		-			-
Other Purchased Services	7,002	(2)	7,000	5,899	1,101
Supplies and Materials	16,753	3,219	19,972	16,737	3,235
Other Objects				-	
Total Undist. Expend Support Serv School Admin.	522,268	(6,744)	515,524	433,668	81,856
Undist. Expend Custodial Services					
Salaries General Supplies	_	-	_	_	-
General Supplies					
Total Undist. Expend Custodial Services					<u> </u>
Security					
Salaries	63,341	3,739	67,080	60,575	6,505
Purchased Professional and Technical Services		-			
General Supplies		-		-	
Total Undist. Expend Security	63,341	3,739	67,080	60,575	6,505
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	(3,932)	5,464	5,230	234
Contr Serv (Regular Students) - ESCs & CTSA	-				-
Total Undist Expand - Student Transportation Sary	0 204	(2 022)	5 161	5 330	224
Total Undist. Expend Student Transportation Serv.	9,396	(3,932)	5,464	5,230	234

BOWSER SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS	١	-			-
Health Benefits	\$ 1,377,985	<u>\$ (85,944)</u>	\$ 1,292,041	\$ 1,275,073	\$ 16,968
TOTAL UNALLOCATED BENEFITS	1,377,985	(85,944)	1,292,041	1,275,073	16,968
TOTAL UNDISTRIBUTED EXPENDITURES	2,958,636	63,822	3,022,458	2,784,479	237,979
TOTAL CURRENT EXPENDITURES	7,113,969	(568,796)	6,545,173	6,237,635	307,538
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5		-	-	-	-
Grades 6-8 Grades 9-12	-	-	-	-	-
Special Education - Instruction: Resource Room/Resource Center Bilingual Education	-	-	-	-	-
Undistributed Expenditures - Instruction School Sponsored and Other Instructional Program Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security		- - - -			- - -
Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	-		-	-	-
Total Equipment			-		
TOTAL CAPITAL OUTLAY		<u> </u>			
TOTAL SCHOOL BASED EXPENDITURES	7,113,969	(568,796)	6,545,173	6,237,635	307,538
Other Financing Sources: Operating Transfer In	7,113,969	(568,796)	6,545,173	6,237,635	307,538
Total Other Financing Sources:	7,113,969	(568,796)	6,545,173	6,237,635	307,538
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2022	-	-			-
Fund Balance, June 30, 2023	<u> </u>	\$ -	<u>\$</u>	<u>s -</u>	<u>\$</u>

SCHOOL: LANGSTON HUGHES SCHOOL	Original <u>Budget</u>	Final <u>Adjustments</u> <u>Budget</u>		Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction		<b>6 7</b> 101		<b>*</b> • • • • • • • •	
Preschool/Kindergarten - Salaries of Teachers	\$ 339,751	\$ 54,481	\$ 394,232	\$ 394,232	- ¢ (401
Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers	2,312,878	(238,571)	2,074,307	2,067,906	\$ 6,401
Grades 9-12 - Salaries of Teachers		-		-	-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	128,713	-	128,713	132,836	(4,123)
Purchased Professional-Educational Services	34,919	(7,099)	27,820	25,931	1,889
Purchased Technical Services		-			-
Other Purchased Services	-	-	-	-	-
General Supplies	31,228	(4,593)	26,635	23,835	2,800
Textbooks	8,083	(2,544)	5,539	3,370	2,169
Other Objects	2,000	4,740	6,740	6,467	273
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,857,572	(193,586)	2,663,986	2,654,577	9,409
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	108,452	(9,958)	98,494	95,255	3,239
Other Salaries for Instruction	32,247	(32,247)	,	,	-,
Purchased Professional-Educational Services	<b>,</b>	-			-
General Supplies	1,300	584	1,884	1,807	77
Textbooks		-			-
Other Objects	-	-	-	•	
Total Learning and/or Language Disabilities	141,999	(41,621)	100,378	97,062	3,316
Total Loanning and of Language Disabilities		(41,021)			
Visual Impairments					
Other Salaries for Instruction	-	-	-		-
Total Visual Impairments					
Behavioral Disabilities:	101 526	(61 640)	40.004	40.004	
Salaries of Teachers Other Salaries for Instruction	101,536 63,874	(51,542) (6,018)	49,994 57,856	49,994 53,841	4,015
Purchased Professional-Educational Services	05,074	(0,010)	57,850	55,641	4,015
General Supplies	1,000	549	1,549	1,549	-
Textbooks	1,000	-	1,5 (5	1,019	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	166,410	(57,011)	109,399	105,384	4,015
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies					
Textbooks		-			-
Other Objects	-				
Total Multiple Disabilities		<b>-</b>			

SCHOOL: LANGSTON HUGHES SCHOOL	: LANGSTON HUGHES SCHOOL Original <u>Budget Adjustments</u>		Final <u>Budget</u>	Actual	Var Actual Final t			
Resource Room/Resource Center:								
Salaries of Teachers	¢ 10.200	٠	-	¢ 62.000	¢ 02.202	¢	-	
Other Salaries for Instruction General Supplies	\$ 18,399	\$	63,803.00	\$ 82,202	\$ 82,202	\$	-	
Textbooks			-				-	
Other Objects				-	-		-	
Total Resource Room/Resource Center	18,399		63,803	82,202	82,202			
Autism:								
Salaries of Teachers			-				-	
Other Salaries for Instruction			-				-	
General Supplies			-				-	
Textbooks			-		,		-	
Other Objects	-							
Total Autism	·		-		-		-	
Preschool Disabilities - Full Time								
Salaries of Teachers	79,376		-	79,376	77,714	\$	1,662.00	
Other Salaries for Instruction	63,613		15,507	79,120	79,120		-	
General Supplies	1,300		(139)	1,161	1,161		-	
Textbooks	1,500		-	1,101	1,101		-	
Other Objects	-		-	-	-		-	
Total Preschool Disabilities - Full Time	144,289		15,368	159,657	157,995		1,662	
TOTAL SPECIAL EDUCATION - INSTRUCTION	471,097	<u>\$</u>	(19,461)	451,636	442,643		8,993	
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	2,418		(255)	
Purchased Services			-				-	
Supplies and Materials			-				-	
Other Objects Transfers to Cover Deficit (Agency Funds)			-				-	
Transfers to Cover Deficit (Agency Funds)			-					
Total School-Spon. Cocurricular Actvts Inst.	2,163		-	2,163	2,418		(255)	
School-Spon. Cocurricular Athletics - Inst.								
Salaries Durahaad Sarriana			-				-	
Purchased Services Supplies and Materials	-		-	-	-		-	
Total School-Spon. Cocurricular Athletics - Inst.								
		·						
Total Instruction	3,330,832		(213,047)	3,117,785	3,099,638		18,147	
Undistributed Expend Attend. & Social Work								
Salaries	116,017		19,149	135,166	112,638		22,528	
Other Purchased Services	2,000		(2,000)				-	
Supplies and Materials Other Objects	-		-	-	-		-	
Total Undistributed Expend Attend. & Social Work	118,017		17,149	135,166	112,638		22,528	
-	110,017		11,177					
Undistributed Expenditures - Health Services Salaries	108,794		19,059	127,853	106,728		21,125	
Purchased Professional and Technical Services	100,794			121,000	100,720		- 1,123	
Other Purchased Services			-				-	
Supplies and Materials	2,350		(486)	1,864	1,728		136	
Total Undistributed Expenditures Health Services	111 144		18 573	170 717	108,456		21,261	
Total Undistributed Expenditures - Health Services	111,144		18,573	129,717	108,430		21,201	

SCHOOL: LANGSTON HUGHES SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 86,071	\$ (21,516)	\$ 64,555	\$ 64,555	-
Other Salaries	1 000	- (1.000)			-
Other Purchased Services Supplies and Materials	1,000	(1,000)			-
Other Objects				-	-
Total Undist. Expend Guidance	87,071	(22,516)	64,555	64,555	
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	224,984	178,087	403,071	336,707	66,364
Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services		-			-
Supplies and Materials			-		
Total Undist. Expend Improvement of Inst. Serv.	224,984	178,087	403,071	336,707	66,364
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	221,546	72,069	293,615	272,436	21,179
Purchased Professional and Technical Services		-			-
Other Purchased Services Supplies and Materials	2,031 47,082	(2,031)	16 621	44,183	2,451
Other Objects	47,082	(448)	46,634 -	44,105	-
Total Undist. Expend Edu. Media Serv./Sch. Library	270,659	69,590	340,249	316,619	23,630
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,934	(29)	1,905	1,824	81
Other Purchased Professional & Technical Services					
Other Purchased Services Supplies and Materials	1,000	(1,000)	-	-	-
Total Undist. Expend Instructional Staff Training Serv.	2,934	(1,029)	1,905	1,824	81
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	337,911	-	337,911	318,514	19,397
Salaries of Other Professional Staff		-		101.184	-
Salaries of Secretarial and Clerical Assistants Other Salaries	109,936 4,500	(2,372) (4,500)	107,564	101,476	6,088
Purchased Professional and Technical Services	4,500	(4,500)			_
Other Purchased Services	10,067	(2,067)	8,000	6,898	1,102
Supplies and Materials	16,462	(15,433)	1,029	630	399
Other Objects		<u>-</u>			
Total Undist. Expend Support Serv School Admin.	478,876	(24,372)	454,504	427,518	26,986
Undist. Expend Custodial Services					
Salaries		-		-	-
General Supplies					
Total Undist. Expend Custodial Services					
Security					
Salaries	38,327	22,334	60,661	60,661	-
Purchased Professional and Technical Services		-			
General Supplies					
Total Undist. Expend Security	38,327	22,334	60,661	60,661	
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	3,481	5,031	3,583	1,448
Contr Serv (Regular Students) - ESCs & CTSA					
Total Undist. Expend Student Transportation Serv.	1,550	3,481	5,031	3,583	1,448

SCHOOL: LANGSTON HUGHES SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 1,226,678</u>	- <u>-</u> <u>\$ (83,934</u> )	<u>\$ 1,142,744</u>	<u>\$ 1,131,571</u>	<u>\$ 11,173</u>	
TOTAL UNALLOCATED BENEFITS	1,226,678	(83,934)	1,142,744	1,131,571	11,173	
TOTAL UNDISTRIBUTED EXPENDITURES	2,560,240	177,363	2,737,603	2,564,132	173,471	
TOTAL CURRENT EXPENDITURES	5,891,072	(35,684)	5,855,388	5,663,770	191,618	
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.			<u>-</u>	<u>-</u>		
Total Equipment		-			<u> </u>	
TOTAL CAPITAL OUTLAY						
TOTAL SCHOOL BASED EXPENDITURES	5,891,072	(35,684)	5,855,388	5,663,770	191,618	
Other Financing Sources: Operating Transfer In	5,891,072	(35,684)	5,855,388	5,663,770	191,618	
Total Other Financing Sources:	5,891,072	(35,684)	5,855,388	5,663,770	191,618	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	·			<u> </u>	<u>-</u>	
Fund Balance, July 1, 2022			<b>.</b>		-	
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE AND PERFORMING ARTS	Original <u>Budget</u>	Ad	justments	Final <u>Budget</u>		Actual	ariance I to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers	\$ 106,946 1,554,847 847,733	\$	44 78,248 (160,296)	\$ 106,990 1,633,095 687,437	\$	103,916 1,635,064 633,058	\$ 3,074 (1,969) 54,379
Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services	31,628		-	31,628	·	32,087	- (459) -
Purchased Technical Services Other Purchased Services General Supplies	51,640 - 55,695		(1,050) - (6,796)	50,590 - 48,899		46,794 - 46,893	3,796 - 2,006
Textbooks Other Objects TOTAL REGULAR PROGRAMS - INSTRUCTION	 620 9,095 2,658,204		(620) (8,584) (99,054)	 - 511 2,559,150		<u>511</u> 2,498,323	 
SPECIAL EDUCATION - INSTRUCTION	 2,038,204		(99,034)	 2,339,130		2,498,525	 00,827
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	222,955 88,982 4,677 900		96,654 (14,336) - 1,367 - (356)	319,609 74,646 6,044 544		319,609 70,132 5,999 544	4,514 45
Total Learning and/or Language Disabilities	 317,514		83,329	 400,843		396,284	 4,559
Visual Impairments Other Salaries for Instruction	 	<b>Bage of the P</b>	-	 			 
Total Visual Impairments	 -			 -		-	 -
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects	-		- - - -	-		-	
Total Behavioral Disabilities	 -		-	 -		-	 -
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects			-			_	-
Total Multiple Disabilities	 -			 -			-

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE AND PERFORMING ARTS	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 150,136	\$ (148,666) - -	\$	\$ 1,470	- - - -
Total Resource Room/Resource Center	150,136	(148,666)	1,470	1,470	
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	<u>-</u>	- - - -		<u> </u>	- - - -
Total Autism			-		
TOTAL SPECIAL EDUCATION - INSTRUCTION	467,650	(65,337)	402,313	397,754	<u>\$ 4,559</u>
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects			<u>-</u>		- - - -
Total Bilingual Education - Instruction			-		-
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	19,971 - -	- - -	19,971 - -	20,525	(554) - - -
Total School-Spon. Cocurricular Actvts Inst.	19,971		19,971	20,525	(554)
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services Supplies and Materials		-			
Total School-Spon. Cocurricular Athletics - Inst.					
Total Instruction	3,145,825	(164,391)	2,981,434	2,916,602	64,832
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services Supplies and Materials Other Objects	70,003 900	(2,711)	67,292 897 	53,759 897	13,533
Total Undistributed Expend Attend. & Social Work	70,903	(2,714)	68,189	54,656	13,533
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services Other Purchased Services	73,738	48,823	122,561	102,134	20,427
Supplies and Materials	3,780		3,780	3,610	170
Total Undistributed Expenditures - Health Services	77,518	48,823	126,341	105,744	20,597

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE	
AND PERFORMING ARTS	Original <u>Budget</u>

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE AND PERFORMING ARTS	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance					
Salaries of Other Professional Staff	\$ 185,047	\$ (117,704)	\$ 67,343	\$ 63,861	\$ 3,482
Salaries of Secretarial and Clerical Assistants		•			-
Other Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials					
Other Objects					
Total Undist. Expend Guidance	185,047	(117,704)	67,343	63,861	3,482
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	222,963	102,182	325,145	325,145	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services Supplies and Materials	900	(24)	876	876	-
Total Undist. Expend Improvement of Inst. Serv.	223,863	102,158	326,021	326,021	
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	175,876	36,494	212,370	177,499	34,871
Purchased Professional and Technical Services	8,770	(6,260)	2,510	2,510	-
Other Purchased Services	4,092	(3,289)	803	803	-
Supplies and Materials Other Objects	25,877	(5,049)	20,828	20,828	-
Total Undist. Expend Edu. Media Serv./Sch. Library	214,615	21,896	236,511	201,640	34,871
-					
Undist. Expend Instructional Staff Training Serv.	1.045	(1.045)			
Purchased Professional - Educational Service Other Purchased Professional & Technical Services	1,845	(1,845)	-		-
Other Purchased Professional & Technical Services	2,700	(2,700)			-
Supplies and Materials	2,700	(1,507)	743	743	-
Total Undist. Expend Instructional Staff Training Serv.	6,795	(6,052)	743	743	-
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	323,169	(35,314)	287,855	287,855	-
Salaries of Other Professional Staff	70.004	-	100.246	116 200	-
Salaries of Secretarial and Clerical Assistants Other Salaries	78,804	50,542	129,346	116,309	13,037
Purchased Professional and Technical Services		-			-
Other Purchased Services	7,577	(7,577)			-
Supplies and Materials	9,641	(160)	9,481	9,144	337
Other Objects		-	-	-	-
Total Undist. Expend Support Serv School Admin.	419,191	7,491	426,682	412 208	13,374
Total Ondist. Experit Support Serv School Aufmit.	419,191		420,082	413,308	13,374
Undist. Expend Custodial Services					
Salaries		-			-
General Supplies			<u> </u>		
Total Undist. Expend Custodial Services		•		-	
Security					
Salaries	37,172	25,818	62,990	64,775	(1,785)
Purchased Professional and Technical Services	,	-		,	
General Supplies	-	-	-	-	-
Total Undist. Expend Security	37,172	25,818	62,990	64,775	(1,785)
Undist. Expend Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	6 072	-	6 202	5 002	-
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	6,972 -	(669)	6,303	5,903	400
Total Undist. Expend Student Transportation Serv.	6,972	(669)	6,303	5,903	400

SCHOOL: WHITNEY E. HOUSTON ACADEMY OF CREATIVE AND PERFORMING ARTS	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 1,036,545</u>	<u>\$ (69,711)</u>	<u>\$ 966,834</u>	\$ 954,037	<u> </u>
TOTAL UNALLOCATED BENEFITS	1,036,545	(69,711)	966,834	954,037	12,797
TOTAL UNDISTRIBUTED EXPENDITURES	2,278,621	9,336	2,287,957	2,190,688	97,269
TOTAL CURRENT EXPENDITURES	5,424,446	(155,055)	5,269,391	5,107,290	162,101
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undistributed Expenditures - School Admin.	-	-	-	-	
Total Equipment	-				
TOTAL CAPITAL OUTLAY		-	<u> </u>		
TOTAL SCHOOL BASED EXPENDITURES	5,424,446	(155,055)	5,269,391	5,107,290	162,101
Other Financing Sources: Operating Transfer In	5,424,446	(155,055)	5,269,391	5,107,290	162,101
Total Other Financing Sources:	5,424,446	(155,055)	5,269,391	5,107,290	162,101
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					<u> </u>
Fund Balance, July 1, 2022	<u> </u>			<u> </u>	
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	\$	\$

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	Final <u>Adjustments</u> <u>Budget</u>			Actual	Variance al Final to Act			
REGULAR PROGRAMS - INSTRUCTION									
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers		\$	15,794	\$	15,794	\$	15,794		_
Grades 1-5 - Salaries of Teachers	\$ 1,354,226	9	(117,525)	Ψ	1,236,701	Ψ	1,085,058	\$	151,643
Grades 6-8 - Salaries of Teachers			-						-
Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction			-						-
Other Salaries for Instruction	72,442		(63,745)		8,697		8,697		-
Purchased Professional-Educational Services	7,200		(7,200)		-		-		-
Purchased Technical Services Other Purchased Services	21 242		- (2,497)		- 28,846		24,852		- 3,994
General Supplies	31,343 23,322		(2,497) (3,493)		19,829		24,832 19,599		230
Textbooks	2,115		(2,115)		-		-		-
Other Objects	 6,544		1,123		7,667		6,596	-	1,071
TOTAL REGULAR PROGRAMS - INSTRUCTION	 1,497,192		(179,658)	<u></u>	1,317,534		1,160,596		156,938
SPECIAL EDUCATION - INSTRUCTION									
Cognitive - Mild: Salaries of Teachers									
Other Salaries for Instruction			-						-
Other Purchased Services									
General Supplies			-						-
Textbooks Other Objects	-		-		-		-		-
Total Cognitive - Mild	 	<u></u>		<u></u>			-		
Cognitive - Moderate:									
Salaries of Teachers			-						-
Other Salaries for Instruction General Supplies									
Textbooks	 -	_	-	_	-		-		-
Total Cognitive - Moderate	 -				-		-		-
Learning and/or Language Disabilities:									
Salaries of Teachers	66,089		27,452		93,541		77,978		15,563
Other Salaries for Instruction	63,435		(63,435)						-
Purchased Professional-Educational Services General Supplies	2,543		- (2,172)		371		371		-
Textbooks	900		(2,172) (900)		571		571		-
Other Objects	 -				-				
	100.075		(20.055)		02.012		50.040		1.5.540
Total Learning and/or Language Disabilities	 132,967		(39,055)		93,912		78,349		15,563
Visual Impairments									
Other Salaries for Instruction	 <u> </u>		-		-		-		<u> </u>
Total Visual Impairments	 		-		-		-		-
Behavioral Disabilities:									
Salaries of Teachers	80,148		(80,148)						-
Other Salaries for Instruction	56,752		(56,752)						-
Purchased Professional-Educational Services General Supplies			-						-
Textbooks			-						-
Other Objects	 -		-				-		-
Total Behavioral Disabilities	126 000		(126.000)						
	 136,900		(136,900)		-				
Multiple Disabilities:									
Salaries of Teachers			-						-
Other Salaries for Instruction General Supplies			-						-
Textbooks			-						-
Other Objects	 -		-		-		-		-
Total Multiple Dischilition									
Total Multiple Disabilities	 -	·····	-						-

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers Other Salaries for Instruction	\$ 127,309	- \$ (44,686)	\$ 82,623	\$ 72,193	\$ 10,430
General Supplies		-			-
Textbooks Other Objects	-	-	_	_	-
Total Resource Room/Resource Center	127,309	(44,686)	82,623	72,193	10,430
Autism:					
Salaries of Teachers		98,566	98,566	87,381	11,185
Other Salaries for Instruction General Supplies		36,783	36,783	31,790	4,993
Textbooks		-			-
Other Objects					
Total Autism		135,349	135,349	119,171	16,178
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	397,176	(85,292)	311,884	269,713	42,171
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	2,163	(2,163)			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)					
Total School-Spon. Cocurricular Actvts Inst.	2,163	(2,163)			
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services Supplies and Materials	-	-			-
Total School-Spon. Cocurricular Athletics - Inst.	_	_	_	_	_
Total Instruction	1,896,531	(267,113)	1,629,418	1,430,309	199,109
Undistributed Expend Attend. & Social Work Salaries		-			
Other Purchased Services	450	(450)			-
Supplies and Materials	270	(270)			-
Other Objects			-		
Total Undistributed Expend Attend. & Social Work	720	(720)		-	
Undistributed Expenditures - Health Services					
Salaries	85,490	(74,840)	10,650	10,650	-
Purchased Professional and Technical Services Other Purchased Services		-			-
Supplies and Materials	2,500	126	2,626	2,524	102
Total Undistributed Expenditures - Health Services	87,990	(74,714)	13,276	13,174	102
					·····

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance					
Salaries of Other Professional Staff	\$ 77,110	\$ 12,727	\$ 89,837	\$ 74,864	\$ 14,973
Salaries of Secretarial and Clerical Assistants Other Salaries		· -		-	-
Other Purchased Services		-			-
Supplies and Materials					-
Other Objects	·		-		
Total Undist. Expend Guidance	77,110	12,727	89,837	74,864	14,973
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	207,967	19,949	227,916	216,542	\$ 11,374
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services	1,155	(1,155)			-
Supplies and Materials					
Total Undist. Expend Improvement of Inst. Serv.	209,122	18,794	227,916	216,542	11,374
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries	101,693	35,860	137,553	116,494	21,059
Purchased Professional and Technical Services Other Purchased Services	2,255	- (1,589)	666	642	- 24
Supplies and Materials	8,016	(7,603)	413	413	- 24
Other Objects	-		-	-	-
Total Undist. Expend Edu. Media Serv./Sch. Library	111,964	26,668	138,632	117,549	21,083
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,283	(1,283)			-
Other Purchased Professional & Technical Services Other Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
-					
Total Undist. Expend Instructional Staff Training Serv.	1,283	(1,283)		-	
Undist. Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	145,631	14,111	159,742	133,118	26,624
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants Other Salaries	147,623 450	(32,471)	115,152	85,722	29,430
Purchased Professional and Technical Services	430	19,085	19,535	19,535	-
Other Purchased Services	11,296	(1,990)	9,306	8,384	922
Supplies and Materials	15,872	(1,706)	14,166	13,979	187
Other Objects					<u> </u>
Total Undist. Expend Support Serv School Admin.	320,872	(2,971)	317,901	260,738	57,163
Undist. Expend Custodial Services					
Salaries		-			-
General Supplies		·			<u> </u>
Total Undist. Expend Custodial Services				<u> </u>	-
Security					
Salaries	31,893	33,826	65,719	61,154	4,565
Purchased Professional and Technical Services		-			
General Supplies				<b>-</b>	
Total Undist. Expend Security	31,893	33,826	65,719	61,154	4,565
Undist. Expend Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	r r00	-	<b>7</b> .040	7.505	-
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	5,598	2,342	7,940	7,521	419
Contracting Statements) - ECCS & CIDA					
Total Undist. Expend Student Transportation Serv.	5,598	2,342	7,940	7,521	419

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 791,153</u>	<u>-</u> <u>\$ (88,515)</u>	<u>\$ 702,638</u>	\$ 691,795	\$ 10,843
TOTAL UNALLOCATED BENEFITS	791,153	(88,515)	702,638	691,795	10,843
TOTAL UNDISTRIBUTED EXPENDITURES	1,637,705	(73,846)	1,563,859	1,443,337	120,522
TOTAL CURRENT EXPENDITURES	3,534,236	(340,959)	3,193,277	2,873,646	319,631
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. ExpendSupport ServRelated Security	-		-		
Total Equipment		-			
TOTAL CAPITAL OUTLAY		-		-	-
TOTAL SCHOOL BASED EXPENDITURES	3,534,236	(340,959)	3,193,277	2,873,646	319,631
Other Financing Sources: Operating Transfer In	3,534,236	(340,959)	3,193,277	2,873,646	319,631
Total Other Financing Sources:	3,534,236	(340,959)	3,193,277	2,873,646	319,631
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2022			<u> </u>		
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>s -</u>	<u>\$</u>

SCHOOL: DIONNE WARWICK INSTITUTE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 216,33 2,092,03		•	\$ 210,386 1,884,225	\$ 14,669 234,958 - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	89,6	16 73,367 - -	162,983	162,842	141 - -
Other Purchased Services General Supplies Textbooks	31,88 134,29 2,87	98 (21,221 76 (2,876	) 113,077 ) -	16,576 108,943	4,134
Other Objects TOTAL REGULAR PROGRAMS - INSTRUCTION	2,572,09			<u> </u>	
SPECIAL EDUCATION - INSTRUCTION	2,572,02		2,043,020	2,571,718	
Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services		-		1	-
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			<b>-</b> ·		
Visual Impairments Other Salaries for Instruction					
Total Visual Impairments	<u></u>		-	-	
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services	191,94 126,01			83,929 95,161	2,142
General Supplies Textbooks Other Objects	3,00			2,441	- - 
Total Behavioral Disabilities	321,63		)183,673	181,531	2,142
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies	126,33	- (29,329)	) 97,009	96,142	- 867
Textbooks Other Objects		-			-
Total Multiple Disabilities	126,33	38 (29,329	97,009	96,142	867

SCHOOL: DIONNE WARWICK INSTITUTE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	-	-	-	-	-
General Supplies Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u> </u>				
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		\$ 27,179	\$ 27,179	\$ 27,179	-
General Supplies	\$ 6,300	(31)	6,269	6,205	\$ 64
Textbooks		-			-
Other Objects					
Total Autism	6,300	27,148	33,448	33,384	64
TOTAL SPECIAL EDUCATION - INSTRUCTION	454,275	(140,145)	314,130	311,057	3,073
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 1 ( 2	(2.1(2))		2 1 ( 2	(2.1(2))
Salaries Purchased Services	2,163	(2,163)	-	2,163	(2,163)
Supplies and Materials		-		-	-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-		-		
Total School-Spon. Cocurricular Actvts Inst.	2,163	(2,163)		2,163	(2,163)
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials			-	-	
Total School-Spon. Cocurricular Athletics - Inst.					
Total Instruction	3,028,528	(68,778)	2,959,750	2,704,938	254,812
Undistributed Expend Attend. & Social Work Salaries	68,767	11,102	79,869	66,576	13,293
Other Purchased Services	08,707	11,102	19,009	00,570	13,293
Supplies and Materials	500	(36)	464	464	-
Other Objects	-			-	-
Total Undistributed Expend Attend. & Social Work	69,267	11,066	80,333	67,040	13,293
IL distributed Europe ditures Health Comisson					
Undistributed Expenditures - Health Services Salaries	95,134	(1,729)	93,405	75,056	18,349
Salaries Purchased Professional and Technical Services	75,154	(1,729)	23,405	15,050	10,347
Other Purchased Services		-			-
Supplies and Materials	2,500	(17)	2,483	2,483	-
Total Undistributed Expenditures - Health Services	97,634	(1,746)	95,888	77,539	18,349

SCHOOL: DIONNE WARWICK INSTITUTE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist, Expend Guidance					
Salaries of Other Professional Staff	\$ 98,191	\$ (25,104)	\$ 73,087	\$ 73,087	-
Salaries of Secretarial and Clerical Assistants	-		-	-	-
Other Salaries Other Purchased Services					-
Supplies and Materials	500	20	520	507	\$ 13
Other Objects				<u>-</u>	· · ·
Total Undist. Expend Guidance	98,691	(25,084)	73,607	73,594	13
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	220,684	36,423	257,107	214,256	42,851
Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	10,787	- (6,787)	4,000	4,000	-
Other Purch Prof. and Tech. Services	10,707	(0,787)	4,000	4,000	-
Other Purch Services		-			-
Supplies and Materials					
Total Undist. Expend Improvement of Inst. Serv.	231,471	29,636	261,107	218,256	42,851
Undist. Expend Edu. Media Serv./Sch. Library	100 511	15 00 5	105 844		22 (22
Salaries Purchased Professional and Technical Services	120,541	15,225	135,766	113,138	22,628
Other Purchased Services	1,872	(1,872)			-
Supplies and Materials	2,350	(1,0/2)	2,331	2,331	-
Other Objects	-				
Total Undist. Expend Edu. Media Serv./Sch. Library	124,763	13,334	138,097	115,469	22,628
Undist. Expend Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,000	5,480	8,480	7,280	1,200
Other Purchased Professional & Technical Services	7,500	1,100	8,600	8,600	,
Other Purchased Services	1,000	(725)	275	275	-
Supplies and Materials	-			-	-
Total Undist. Expend Instructional Staff Training Serv.	11,500	5,855	17,355	16,155	1,200
Undist, Expend Support Serv School Admin.					
Salaries of Principals/Assistant Principals	315,699	29,293	344,992	287,493	57,499
Salaries of Other Professional Staff		-			· -
Salaries of Secretarial and Clerical Assistants	133,519	15,142	148,661	133,256	15,405
Other Salaries Purchased Professional and Technical Services	2,000	(2,000)			-
Other Purchased Services	17,718	5,983	23,701	23,635	- 66
Supplies and Materials	25,694	3,107	28,801	26,165	2,636
Other Objects	-			<u> </u>	
Total Undist. Expend Support Serv School Admin.	494,630	51,525	546,155	470,549	75,606
Undist. Expend Custodial Services Salaries		24,278	24 279	19 565	5 712
General Supplies	-	-	24,278	18,565	5,713
			<b>*</b>		
Total Undist. Expend Custodial Services		24,278	24,278	18,565	5,713
Security					
Salaries	63,390	(1,009)	62,381	57,816	4,565
Purchased Professional and Technical Services		-			
General Supplies		-			
Total Undist. Expend Security	63,390	(1,009)	62,381	57,816	4,565
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	(1,636)	3,364	3,297	67
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-		-
Total Undist. Expend Student Transportation Serv.	5,000	(1,636)	3,364	3,297	67

SCHOOL: DIONNE WARWICK INSTITUTE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 985,101</u>	<u> </u>	<u>\$ 918,838</u>	<u>\$                                    </u>	\$ <u>12,390</u>	
TOTAL UNALLOCATED BENEFITS	985,101	(66,263)	918,838	906,448	12,390	
TOTAL UNDISTRIBUTED EXPENDITURES	2,181,447	39,956	2,221,403	2,024,728	196,675	
TOTAL CURRENT EXPENDITURES	5,209,975	(28,822)	5,181,153	4,729,666	451,487	
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		-	-			
Total Equipment			-			
TOTAL CAPITAL OUTLAY	-			<b></b>		
TOTAL SCHOOL BASED EXPENDITURES	5,209,975	(28,822)	5,181,153	4,729,666	451,487	
Other Financing Sources: Operating Transfer In	5,209,975	(28,822)	5,181,153	4,729,666	451,487	
Total Other Financing Sources:	5,209,975	(28,822)	5,181,153	4,729,666	451,487	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				<u>_</u>		
Fund Balance, July 1, 2022		-				
Fund Balance, June 30, 2023	\$	<u>\$</u>	<u>\$</u>	\$	<u>\$</u>	

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers	\$ 219,133	\$ 7,459	\$ 226,592	\$ 223,518	\$ 3,074
Grades 1-5 - Salaries of Teachers	1,235,846	23,405	1,259,251	1,215,922	43,329
Grades 6-8 - Salaries of Teachers	-, - ,	-	,,	-,,	-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction Purchased Professional-Educational Services	66,437	55,123	121,560	121,560	-
Purchased Professional-Educational Services Purchased Technical Services		-			-
Other Purchased Services	26,872	1,770	28,642	26,070	2,572
General Supplies	37,340	5,134	42,474	18,369	24,105
Textbooks	2,700	(1,900)	800	720	80
Other Objects				-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,588,328	90,991	1,679,319	1,606,159	73,160
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	105,825	(105,825)			-
Other Salaries for Instruction Other Purchased Services	21,977	(20,121)	1,856	1,856	-
General Supplies	2,144	(47)	2,097	261	1,836
Textbooks	_,	()	_,		-,
Other Objects	-	-		-	
Total Cognitive - Mild	129,946	(125,993)	3,953	2,117	1,836
Cognitive - Moderate:		-			
Salaries of Teachers		-			-
Other Salaries for Instruction					
General Supplies					
Textbooks				-	
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers	108,452	(1,145)	107,307	105,613	1,694
Other Salaries for Instruction	53,219	1,145	54,364	54,364	-
Purchased Professional-Educational Services		-			-
General Supplies	3,000	(2,150)	850		850
Textbooks		-			-
Other Objects		-			
Total Learning and/or Language Disabilities	164,671	(2,150)	162,521	159,977	2,544
Visual Impairments					
Other Salaries for Instruction			-	-	-
Total Visual Impairments	-			-	
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks Other Objects	_	-	_	-	-
					· · · · · · · · · · · · · · · · · · ·
Total Behavioral Disabilities					
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies Textbooks		-			-
Other Objects				-	-
Total Multiple Disabilities	<u> </u>				

`

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 107,398	\$ 24,809	\$ 132,207 	\$ 132,207 	- - - -
Total Resource Room/Resource Center	107,398	24,809	132,207	132,207	
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects		- - - -			- - -
Total Autism	-	<u> </u>			
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	402,015	(103,334)	298,681	294,301	\$ 4,380
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects					-
Total Bilingual Education - Instruction	-		<u> </u>		
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	4,326	(4,326) - - -	-	-	
Total School-Spon. Cocurricular Actvts Inst.	4,326	(4,326)	-	-	_
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services Supplies and Materials		- 	<u>-</u> _	<del>_</del>	- 
Total School-Spon. Cocurricular Athletics - Inst.		-			
Total Instruction	1,994,669	(16,669)	1,978,000	1,900,460	77,540
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services Supplies and Materials Other Objects	<u>-</u>	- - -		<u>-</u>	
Total Undistributed Expend Attend. & Social Work		<u> </u>		-	
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services Other Purchased Services	80,419	(48,589)	31,830	31,830	-
Other Purchased Services Supplies and Materials	1,527	(86)	1,441	999	442
Total Undistributed Expenditures - Health Services	81,946	(48,675)	33,271	32,829	442

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Other Purchased Services Supplies and Materials Other Objects	\$ 109,566 	\$ 30,977 - - - -	\$ 140,543 	\$ 117,915 	\$ 22,628 - - -
Total Undist. Expend Guidance	109,566	30,977	140,543	117,915	22,628
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services Other Purch Services Supplies and Materials		(37,061)	180,493 		13,693 - - - - - -
Total Undist. Expend Improvement of Inst. Serv.	217,554	(37,061)	180,493	166,800	13,693
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials Other Objects	161,326 1,593 2,145	(19,899) - (1,368) (611) 	141,427 225 1,534	118,899 	22,528 225 1,534
Total Undist. Expend, - Edu. Media Serv./Sch. Library	165,064	(21,878)	143,186	118,899	24,287
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services Supplies and Materials	3,186	(1,692)	1,494	1,494	-
Total Undist. Expend Instructional Staff Training Serv.	3,186	(1,692)	1,494	1,494	
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials Other Objects	167,929 138,734 5,400 16,799	154,933 9,589 (1,274) (493)	322,862 148,323 4,126 16,306	194,505 134,170 3,654 15,582	128,357 14,153 - 472 724
Total Undist. Expend Support Serv School Admin.	328,862	162,755	491,617	347,911	143,706
Undist. Expend Custodial Services Salaries General Supplies		······			
Total Undist. Expend Custodial Services		<b></b>			
Security Salaries Purchased Professional and Technical Services General Supplies	35,101	32,255	67,356	61,284	6,072
Total Undist. Expend Security	35,101	32,255	67,356	61,284	6,072
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	5,085	(3,902)	1,183 	1,183	- - -
Total Undist. Expend Student Transportation Serv.	5,085	(3,902)	1,183	1,183	

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 773,168</u>	<u>\$ (77,741</u> )	<u>\$ 695,427</u>	\$ 684,633	<u>-</u> <u>-</u> <u>10,794</u>	
TOTAL UNALLOCATED BENEFITS	773,168	(77,741)	695,427	684,633	10,794	
TOTAL UNDISTRIBUTED EXPENDITURES	1,719,532	35,038	1,754,570	1,532,948	221,622	
TOTAL CURRENT EXPENDITURES	3,714,201	18,369	3,732,570	3,433,408	299,162	
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 1-5 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist. ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	<u>-</u>			<u>-</u>	-	
Total Equipment						
TOTAL CAPITAL OUTLAY			-		<u></u>	
TOTAL SCHOOL BASED EXPENDITURES	3,714,201	18,369	3,732,570	3,433,408	299,162	
Other Financing Sources: Operating Transfer In	3,714,201	18,369	3,732,570	3,433,408	299,162	
Total Other Financing Sources:	3,714,201	18,369	3,732,570	3,433,408	299,162	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)						
Fund Balance, July 1, 2022		-				
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>s -</u>	

SCHOOL: GORDON PARKS ACADEMY		Original <u>Budget</u>	<u>Ac</u>	justments	Final <u>Budget</u>	Actual		ariance Il to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction								
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers	\$	224,468 1,007,721	\$	97,049 (122,283) -	\$ 321,517 885,438	\$ 321,517 875,731	\$ \$	9,707 -
Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction				-				-
Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services		125,201 337		18,725 (337)	143,926 -	143,926		-
Other Purchased Services General Supplies		34,165 34,006		(5,043) 2,741	29,122 36,747	22,903 35,568		6,219 1,179
Textbooks Other Objects		4,456		- (1,902)	2,554	 1,722		832
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,430,354		(11,050)	 1,419,304	 1,401,367		17,937
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild:				-				
Salaries of Teachers Other Salaries for Instruction Other Purchased Services				-				-
General Supplies Textbooks				-				-
Other Objects		-		-	 	 <u> </u>		<u> </u>
Total Cognitive - Mild				-	 -	 -		-
Cognitive - Moderate: Salaries of Teachers General Supplies				-				-
Textbooks		_			 -	 •		-
Total Cognitive - Moderate		-		-	 -	 <u> </u>		
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction		62,380 32,247		1,633 (32,247)	64,013	64,013		-
Purchased Professional-Educational Services General Supplies		1,060		(23)	1,037	1,037		-
Textbooks Other Objects		-		-	 	 		-
Total Learning and/or Language Disabilities		95,687		(30,637)	 65,050	 65,050		-
Visual Impairments Other Salaries for Instruction					-			
Total Visual Impairments		-		-	 	 -		-
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction				-				-
Purchased Professional-Educational Services General Supplies				-				-
Textbooks Other Objects	_			-	 	 -		-
Total Behavioral Disabilities				-	 	 -	-	<u> </u>
Multiple Disabilities: Salaries of Teachers				-				-
Other Salaries for Instruction General Supplies Toutherate				-				-
Textbooks Other Objects		-		-	 -	 		
Total Multiple Disabilities					 -	 -		

SCHOOL: GORDON PARKS ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 25,145	- - - -	\$ 25,145	\$ 30,965	\$ (5,820) - -
Total Resource Room/Resource Center	25,145		25,145	30,965	(5,820)
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	223,584 133,359 9,875	\$ (75,595) (35,159) (5,672) - -	147,989 98,200 4,203	136,021 94,127 4,048	11,968 4,073 155 - -
Total Autism	366,818	(116,426)	250,392	234,196	16,196
Preschool Disabilities - Full Time Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	148,338 4,550 	35,067 - (46) - -	183,405 4,504 	178,362	5,043 - 4,504 - -
Total Preschool Disabilities - Full Time	152,888	35,021	187,909	178,362	9,547
TOTAL SPECIAL EDUCATION - INSTRUCTION	640,538	(112,042)	528,496	508,573	19,923
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 Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	2,163	-	2,163	2,163	- - -
Total School-Spon. Cocurricular Actvts Inst.	2,163	·	2,163	2,163	
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services Supplies and Materials	<u>-</u>	- - -	<u>-</u>	<u>-</u>	
Total School-Spon. Cocurricular Athletics - Inst.			<u> </u>		
Total Instruction	2,073,055	(123,092)	1,949,963	1,912,103	37,860
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services Supplies and Materials Other Objects	142,790 288	70,209 - (40)	212,999	183,041 248	29,958 - -
Total Undistributed Expend Attend. & Social Work	143,078	70,169	213,247	183,289	29,958
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services Other Purchased Services	107,164	31,473	138,637	117,828	20,809
Supplies and Materials	4,000	(63)	3,937	3,937	-
Total Undistributed Expenditures - Health Services	111,164	31,410	142,574	121,765	20,809

SCHOOL: GORDON PARKS ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Other Purchased Services		-			
Supplies and Materials		-			-
Other Objects					<u> </u>
Total Undist. Expend Guidance			<u> </u>		
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services	\$ 224,983 34,308.00	\$ 93,048 (34,308.00)	\$ 318,031	\$ 230,266	\$ 87,765 - -
Other Purch Prof. and Tech. Services		-			-
Other Purch Services Supplies and Materials	1,350	(816)	534	534	-
Total Undist. Expend Improvement of Inst. Serv.	260,641	57,924	318,565	230,800	87,765
Undist. Expend Edu. Media Serv./Sch. Library					
Salaries Purchased Professional and Technical Services Other Ductors 19 in the second	108,872 2,922	44,181 (2,418)	153,053 504	135,861 504	17,192
Other Purchased Services Supplies and Materials	5,201	(15)	5,186	5,186	-
Other Objects					
Total Undist. Expend Edu. Media Serv./Sch. Library	116,995	41,748	158,743	141,551	17,192
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services	4,000	(4,000)			-
Other Purchased Services Supplies and Materials	4,076	(2,888)	1,188	1,188	-
Total Undist. Expend Instructional Staff Training Serv.	8,076	(6,888)	1,188	1,188	
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	187,392	-	187,392	176,635	10,757
Salaries of Secretarial and Clerical Assistants Other Salaries	34,308	(34,308)			-
Purchased Professional and Technical Services	0.040	-	1 000	2.270	(22)
Other Purchased Services Supplies and Materials	8,340 4,048	(4,340) (2,568)	4,000 1,480	3,370 1,297	630 183
Other Objects				<u> </u>	-
Total Undist, Expend Support Serv School Admin.	234,088	(41,216)	192,872	181,302	11,570
Undist. Expend Custodial Services Salaries		-			-
General Supplies	-			-	
Total Undist. Expend Custodial Services		-	r -	-	
Security Salaries	34,038	(2,611)	31,427	30,676	751
Purchased Professional and Technical Services General Supplies			<u> </u>	<u> </u>	
Total Undist. Expend Security	34,038	(2,611)	31,427	30,676	751
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	5,285	(5,285)			-
Total Undist. Expend Student Transportation Serv.	5,285	(5,285)			

SCHOOL: GORDON PARKS ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 774,164	<u> </u>	\$ 695,826	<u>\$ 685,030</u>	<u> </u>
TOTAL UNALLOCATED BENEFITS	774,164	(78,338)	695,826	685,030	10,796
TOTAL UNDISTRIBUTED EXPENDITURES	1,687,529	66,913	1,754,442	1,575,601	178,841
TOTAL CURRENT EXPENDITURES	3,760,584	(56,179)	3,704,405	3,487,704	216,701
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 5-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	- 		-		
Total Equipment					
TOTAL CAPITAL OUTLAY	<u> </u>				-
TOTAL SCHOOL BASED EXPENDITURES	3,760,584	(56,179)	3,704,405	3,487,704	216,701
Other Financing Sources: Operating Transfer In	3,760,584	(56,179)	3,704,405	3,487,704	216,701
Total Other Financing Sources:	3,760,584	(56,179)	3,704,405	3,487,704	216,701
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2022	<u> </u>				-
Fund Balance, June 30, 2023	<u>s -</u>	<u>\$</u>	<u>\$ -</u>	<u>s -</u>	<u>\$</u>

SCHOOL: TYSON ELEMENARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 286,901 2,095,760 -	\$ 193,778 - -	\$286,901 2,289,538	\$ 258,566 2,263,533	\$ 28,335 26,005 - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services	65,240 7,200	- (1,000) (7,200)	64,240	38,199	26,041
Purchased Technical Services Other Purchased Services General Supplies	7,060 47,025 83,145	(2,123) (14,113) (15,319)	4,937 32,912 67,826	4,937 30,551 60,740	- 2,361 7,086
Textbooks Other Objects	3,233	(10)	3,223	3,223	
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,595,564	154,013	2,749,577	2,659,749	89,828
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild:					
Salaries of Teachers Other Salaries for Instruction Other Purchased Services	Ï	-			-
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	136,298 63,874	(62,175) (22,282)	74,123 41,592	71,964 38,197	2,159 3,395 -
General Supplies Textbooks Other Objects	3,825	(46)	3,779	3,566	213
Total Learning and/or Language Disabilities	203,997	(84,503)	119,494	113,727	5,767
Visual Impairments Other Salaries for Instruction	<u>-</u>	<u>-</u>	<u> </u>		
Total Visual Impairments		<u>-</u>			
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction	70,878 64,054	(70,878) (64,054)			-
Purchased Professional-Educational Services General Supplies Textbooks	3,250	(18)	3,232	857	2,375
Other Objects	<u> </u>				
Total Behavioral Disabilities	138,182	(134,950)	3,232	857	2,375
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies		-			-
Textbooks Other Objects		-	<u> </u>		
Total Multiple Disabilities					

SCHOOL: TYSON ELEMENARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers					
Other Salaries for Instruction	\$ 160,065	\$ (89,670)	\$ 70,395	\$ 69,349	\$ 1,046
General Supplies		-			-
Textbooks		-			-
Other Objects					
Total Resource Room/Resource Center	160,065	(89,670)	70,395	69,349	1,046
Autism:					
Salaries of Teachers	-	-			-
Other Salaries for Instruction General Supplies	-	-			-
Textbooks	-	-			-
Other Objects	<u> </u>		-		<b>26</b>
Total Autism	<u> </u>				
Preschool Disabilities - Full Time					
Salaries of Teachers	100,249	-	100,249	98,292	1,957
Other Salaries for Instruction	62,904	-	62,904	62,455	449
General Supplies	4,550	-	4,550	4,439	111
Textbooks		-			-
Other Objects	-			<u> </u>	
Total Preschool Disabilities - Full Time	167,703		167,703	165,186	2,517
TOTAL SPECIAL EDUCATION - INSTRUCTION	669,947	(309,123)	360,824	349,119	\$ 11,705
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects					-
Total Bilingual Education - Instruction	<u> </u>	-	-		
School-Spon. Cocurricular Actvts Inst.					
Salaries	2,163	(2,163)	-	1,082	(1,082)
Purchased Services		-			-
Supplies and Materials Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-		-	-	-
Total School-Spon. Cocurricular Actvts Inst.	2,163	(2,163)	-	1,082	(1,082)
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services		-			-
Supplies and Materials					
Total School-Spon. Cocurricular Athletics - Inst.					<u> </u>
Total Instruction	3,267,674	(157,273)	3,110,401	3,009,950	100,451
Undistributed Expend Attend. & Social Work					
Salaries	111,888	(50,774)	61,114	61,114	-
Other Purchased Services Supplies and Materials		-			-
Other Objects	-	-	-	_	-
Total Undistributed Expend Attend. & Social Work	111,888	(50,774)	61,114	61,114	
Undistributed Expenditures - Health Services					
Salaries	95,720	15,798	111,518	92,931	18,587
Purchased Professional and Technical Services	-	-	-		-
Other Purchased Services	3,780	(4)	3,776	3,608	-
Supplies and Materials					168
Total Undistributed Expenditures - Health Services	99,500	15,794	115,294	96,539	18,755

SCHOOL: TYSON ELEMENARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist, Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	\$ 70,003	\$ 103,374	\$ 173,377	\$ 83,867	\$ 89,510
Other Salaries		-			-
Other Purchased Services Supplies and Materials		-			-
Other Objects	<u>-</u>	-			<u> </u>
Total Undist. Expend Guidance	70,003	103,374	173,377	83,867	89,510
Undist. Expend Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist.	201,728	45,176	246,904	229,333	17,571
Purchased Prof- Educational Services Other Purch Prof. and Tech. Services		-			-
Other Purch Services		-			-
Supplies and Materials			<u> </u>		
Total Undist. Expend Improvement of Inst. Serv.	201,728	45,176	246,904	229,333	17,571
Undist. Expend Edu. Media Serv./Sch. Library Salaries	136,236	23,758	159,994	148,005	11,989
Purchased Professional and Technical Services Other Purchased Services	1,936	- (917)	1,019		- 1,019
Supplies and Materials	3,550	(917)	3,550	1,958	1,592
Other Objects					
Total Undist. Expend Edu. Media Serv./Sch. Library	141,722	22,841	164,563	149,963	14,600
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service	1,800	(1.800)			
Other Purchased Professional & Technical Services	1,800	(1,800)	-		-
Other Purchased Services Supplies and Materials	1,286	(1,286)		-	
Total Undist. Expend Instructional Staff Training Serv.	3,086	(3,086)			
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	284,479	-	284,479	261,909	22,570
Salaries of Secretarial and Clerical Assistants Other Salaries	125,931	(34,432)	91,499	84,462	7,037
Purchased Professional and Technical Services		-			-
Other Purchased Services	2,800	(1,643)	1,157	65	1,092
Supplies and Materials Other Objects	15,941 -	(29)	15,912	15,910	2
Total Undist. Expend Support Serv School Admin.	429,151	(36,104)	393,047	362,346	30,701
Undist, Expend Custodial Services					
Salaries General Supplies	1,000	22,858	23,858	25,615	(1,757)
Total Undist. Expend Custodial Services	1,000	22,858	23,858	25,615	(1,757)
Security					
Salaries	37,172	26,084	63,256	63,256	-
Purchased Professional and Technical Services General Supplies	<b>-</b>				
Total Undist. Expend Security	37,172	26,084	63,256	63,256	
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	- 3,632	6,632	6,632	-
Contr Serv (Regular Students) - ESCs & CTSA	- ,	- ,	- ,	-,	
Total Undist. Expend Student Transportation Serv.	3,000	3,632	6,632	6,632	

SCHOOL: TYSON ELEMENARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 1,009,612</u>	<u>-</u> <u>-</u> <u>\$ (40,855</u> )	<u>\$ 968,757</u>	<u>\$                                    </u>	<u>\$ 12,724</u>
TOTAL UNALLOCATED BENEFITS	1,009,612	(40,855)	968,757	956,033	12,724
TOTAL UNDISTRIBUTED EXPENDITURES	2,107,862	108,940	2,216,802	2,034,698	182,104
TOTAL CURRENT EXPENDITURES	5,375,536	(48,333)	5,327,203	5,044,648	282,555
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 1-5 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServRelated and Extraordinary Undist.ExpendSupport ServRelated and Extraordinary Undist.ExpendSupport ServAthletics Undistributed Expenditures - Security Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		15,997 - - - - - - - - - - - - - - - - - -	15,997	15,997	
Total Equipment		15,997	15,997	15,997	
TOTAL CAPITAL OUTLAY	<u> </u>	15,997	15,997	15,997	<u> </u>
TOTAL SCHOOL BASED EXPENDITURES	5,375,536	(32,336)	5,343,200	5,060,645	282,555
Other Financing Sources: Operating Transfer In	5,375,536	(32,336)	5,343,200	5,060,645	282,555
Total Other Financing Sources:	5,375,536	(32,336)	5,343,200	5,060,645	282,555
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2022					
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	\$-

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Origir Budg		Ad	justments	 Final Budget		Actual		ariance l to Actual
REGULAR PROGRAMS - INSTRUCTION									
Regular Programs - Instruction									
Preschool/Kindergarten - Salaries of Teachers		70,549	\$	21,773	\$ 92,322	\$	77,064	\$	15,258
Grades 1-5 - Salaries of Teachers	1,13	37,691		144,474	1,282,165		1,202,091		80,074
Grades 6-8 - Salaries of Teachers				-					-
Grades 9-12 - Salaries of Teachers Regular Programs - Undistributed Instruction				-					-
Other Salaries for Instruction		32,453		(28,184)	4,269		4,269		-
Purchased Professional-Educational Services		52,155		(20,101)	1,205		1,205		-
Purchased Technical Services				-					-
Other Purchased Services	1	24,738		(5,952)	18,786		17,172		1,614
General Supplies	2	25,265		894	26,159		25,614	•	545
Textbooks				-	1.000		1.060		-
Other Objects	<b></b>	3,393		(1,425)	 1,968	<b>Andrease Sector</b>	1,968		
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,29	94,089		131,580	 1,425,669		1,328,178		97,491
SPECIAL EDUCATION - INSTRUCTION									
Cognitive - Mild:									
Salaries of Teachers				-					-
Other Salaries for Instruction				-					-
Other Purchased Services				-					-
General Supplies				-					-
Textbooks Other Objects				-					-
Oller Objects	<b>-</b>				 				
Total Cognitive - Mild	-	-		-	 -		-	<b>E</b> 00.00	<u> </u>
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		-		-	 			April 1000000000000000000000000000000000000	-
Visual Impairments									
Other Salaries for Instruction		-		-	-		-		-
Total Visual Impairments		-		-	-		-		-
Behavioral Disabilities:									
Salaries of Teachers				-	-		-		-
Other Salaries for Instruction				-					-
Purchased Professional-Educational Services				-					-
General Supplies Textbooks				-					-
Other Objects		-			-		-		-
	<del>.</del>				 				
Total Behavioral Disabilities		-		-	-		-		-
Multiple Disabilities:									
Salaries of Teachers				-					-
Other Salaries for Instruction				-					-
General Supplies				-					-
Textbooks Other Objects		-		-	-		-		-
		_			 				
Total Multiple Disabilities		-		-	-		-		-

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	\$ 96,857	\$ (59,890) - -	\$ 36,967	\$ 33,992	\$
Other Objects	<u> </u>	-	-	-	
Total Resource Room/Resource Center	96,857	(59,890)	36,967	33,992	2,975
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	116,532 51,563 2,371	(17,167) (100)	116,532 34,396 2,271	113,184 30,359 2,271	3,348 4,037
Total Autism	170,466	(17,267)	153,199	145,814	7,385
Preschool Disabilities - Full Time Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	<u>.</u>	- - - -			:
Total Preschool Disabilities - Full Time	-	<b>-</b>			<b>-</b>
TOTAL SPECIAL EDUCATION - INSTRUCTION	267,323	(77,157)	190,166	179,806	10,360
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects		- - - -			- - - - -
Total Bilingual Education - Instruction	-	<u> </u>			
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services Supplies and Materials Other Objects Transfers to Cover Deficit (Agency Funds)	2,163	(2,163)	<u>-</u>	4,326	(4,326)
Total School-Spon. Cocurricular Actvts Inst.	2,163	(2,163)	·	4,326	(4,326)
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services Supplies and Materials		-		<u>-</u>	
Total School-Spon. Cocurricular Athletics - Inst.		-			-
Total Instruction	1,563,575	52,260	1,615,835	1,512,310	103,525
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services Supplies and Materials Other Objects	12,637	127,817 - -	140,454	118,076	22,378
Total Undistributed Expend Attend. & Social Work	12,637	127,817	140,454	118,076	22,378
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services	116,532	(84,437)	32,095	32,095	
Other Purchased Services Supplies and Materials	1,300	(253)	1,047	1,047	-
Total Undistributed Expenditures - Health Services	117,832	(84,690)	33,142	33,142	

Linkin Lipsed - Guidance         S         09,483         S         (69,485)           Date Statistics         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           Other Darkabet         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           Other Objects         Control Weith Egoval - Guidance         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           States of Specific Control and Statistics         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           Other Professional Statistics         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           Other Professional Statistics         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           Other Professional Statistics         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           Other Professional Statistics         Control and Cheral Assistants         Control and Cheral Assistants         Control and Cheral Assistants           Other Dependence Cheral Assistants         Contrependence Cheral Assistants         Contro	SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Salaries of Oder Profisional Suff         \$         6/488         \$         (60,488)         \$         (60,488)         -         -         -           Other Salaries         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Salaries of Sociential ad Ceircla Assimure         -         -           Other Sherice         -         -           Salaries of Storegovers at Instruction         Salaries of Storegovers at Instruction         -           Salaries of Storegovers at Instruction         -         -         -           Salaries of Storegovers at Instruction         -         -         -           Salaries of Storegovers at Instruction         -         -         -           Statistics of Storegovers at Instruction         -         -         -           Statistics of Storegovers at Instruction         -         -         -           Statistics of Storegovers at Instruction         -         -         -         -           Statistics of Storegovers at Instruction         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td></td><td>\$ 69.488</td><td>\$ (69.488)</td><td>_</td><td>_</td><td></td></td<>		\$ 69.488	\$ (69.488)	_	_	
Obse Salaries         -         <		5 07,488	a (02,488) -	-	-	-
Supplies and Materials       -       -       -         Total Undits: Expend - Engencement of tan. Sarve.       212,376       (12,760)       \$       199,500       \$       166,41       \$       33,229         Subtice of Objects       -			-			-
Obier Objects         .         <			-			-
Total Undix Expend - Guidance         (9/48)         .           Undix Expend - Ingrovement of Int Sav.         212,396         (12,260)         \$ 199,650         \$ 166,421         \$ 33,209           Subject of Observational Sarcias         212,396         (12,260)         \$ 199,650         \$ 166,421         \$ 33,209           Subject of Observational Sarcias         .			-			-
Udati, Expand - Improvement of Int. Ster.         5         33,209           Subtrist of Other Productional Start         1         1         1           Differe of Other Productional Start         1         1         1           Differe of Other Productional Start         1         1         1           Differe order Net and Tech. Service         1         1         1         1           Differe order Net and Startise         1         1         1         1           Differe order Networks         1         1         1         1         1           Startise of Other Park Meterials         1	Other Objects	<u> </u>			-	<u> </u>
Shattiris of Shigurius of Instruction         s	Total Undist. Expend Guidance	69,488	(69,488)			-
Shattiris of Shigurius of Instruction         s						
Shintire of Other Professional Staff       212,396       (12,766)       \$       199,630       \$       166,421       \$       33,209         Shintire of Other Professional Services       .						
Statistic of Ster and Clinical Assist       -         Purchased Provides       -         Other Purch Port       -         Other Purch Port       -         Other Purch Port       -         Stapples and Materials       -         Total Undit. Expend - Insprovement of Inst. Serv.       221,2395         Other Purch Services       -         Stapples and Materials       -         Purchased Professional and Tochnical Services       3,172         Other Purchased Professional and Tochnical Services       3,172         Other Purchased Professional Asterials       -         Supples and Materials       -         Other Purchased Professional Asterials       -         Total Undist. Expend - Educ Media Services       -         Other Purchased Professional Asterial Services       -         Supples and Materials       - <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>			-			
Purchased Prof. Educational Services         -		212,396	(12,766)	\$ 199,630	\$ 166,421	\$ 33,209
Other Purch Purch Ford, and Tech. Services         -			-			-
Other Purch Services         -			-			-
Supples and Materials			-			-
Total Undist. Expend Improvement of Tast. Serv.       212,299       (12,766)       199,690       166,421       33,209         Undist. Expend Edu. Media Services       103,642       20,402       124,044       103,370       20,674         Purchased Professional and Technical Services       3,172       (1,172)       -       -       -         Other Purchased Services       3,172       (1,172)       -		-	-	-	-	-
Undist. Expend Edu. Media Serv./Sch. Library         103,642         20,402         124,044         105,370         20,674           Purchased Professional and Technical Services         3,172         (3,172)         -						
Salaris         103,542         20,402         124,044         103,370         20,674           Other Purchased Services         3,172         (3,172)         - <td< td=""><td>Total Undist. Expend Improvement of Inst. Serv.</td><td>212,396</td><td>(12,766)</td><td>199,630</td><td>166,421</td><td>33,209</td></td<>	Total Undist. Expend Improvement of Inst. Serv.	212,396	(12,766)	199,630	166,421	33,209
Salarise         103,642         20,402         124,044         103,370         20,674           Other Purchased Services         3,172         (3,172)         - <t< td=""><td>Undist Expend - Edu Media Serv /Sch Library</td><td></td><td></td><td></td><td></td><td></td></t<>	Undist Expend - Edu Media Serv /Sch Library					
Purchased Perfessional and Technical Services     3,172     (3,172)        Other Purchased Forkiss     3,172     (3,172)        Other Objects          Total Undist. Expend - Lattunctional Structures          Other Purchased Perfessional & Training Serv.          Undist. Expend - Instructional Stuff     134,064     12,075     146,139     121,686       Statistics Of Principalis/Assistant Trincipalis     134,064     12,075     146,139     121,686       Statistics Of Principalis/Assistant Trincipalis     134,064     12,075     146,139     121,686       Other Purchased Perfessional and Technical Services           Other Purchased Services		103 642	20 402	124 044	103 370	20.674
Supplies and Materials		100,012		121,011	100,070	-
Supplies and Materials	Other Purchased Services	3,172	(3,172)			-
Total Undist. Expend Edu. Media Serv/Sch. Library       106,814       17,230       124,044       103,370       20,674         Undist. Expend Instructional Staff Training Serv.       Purchased Professional - Educational Services       . </td <td>Supplies and Materials</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td>	Supplies and Materials		-			-
Undist. Expend Instructional Stiff Training Serv.	Other Objects	-			-	
Undist. Expend Instructional Stiff Training Serv.						
Purchased Professional & Technical Services       .       .         Other Purchased Professional & Technical Services       2,250       (2,250)         Supplies and Materials       .       .         Total Undist. Expend Instructional Staff Training Serv.       2,250       (2,250)         Undist. Expend Support Serv School Admin.       134,064       12,075       146,139       121,686       24,453         Salaries of Other Professional Staff       134,064       12,075       146,139       121,686       24,453         Salaries of Other Professional Staff       118,054       (17,296)       100,758       89,985       10,773         Other Salaries of Professional Materials       118,054       (17,296)       100,758       89,985       10,773         Other Purchased Professional Materials       12,755       730       13,485       -       <	Total Undist. Expend Edu. Media Serv./Sch. Library	106,814	17,230	124,044	103,370	20,674
Purchased Professional & Technical Services       .       .         Other Purchased Professional & Technical Services       2,250       (2,250)         Supplies and Materials       .       .         Total Undist. Expend Instructional Staff Training Serv.       2,250       (2,250)         Undist. Expend Support Serv School Admin.       134,064       12,075       146,139       121,686       24,453         Salaries of Other Professional Staff       134,064       12,075       146,139       121,686       24,453         Salaries of Other Professional Staff       118,054       (17,296)       100,758       89,985       10,773         Other Salaries of Professional Materials       118,054       (17,296)       100,758       89,985       10,773         Other Purchased Professional Materials       12,755       730       13,485       -       <	Undist. Expend Instructional Staff Training Serv.					
Other Purchased Services         2,250         (2,250)         .           Total Undist. Expend Instructional Staff Training Serv.         2,250         (2,250)         .         .           Undist. Expend Support Serv School Admin.         2,250         (2,250)         .         .         .           Salaries of Principals/Sasiant Principals         134,064         12,075         146,139         121,086         24,453           Salaries of Other Professional Staff         138,054         (17,296)         100,758         89,985         10,773           Other Salaries         0         .         .         .         .         .           Purchased Professional and Technical Services         7,403         (2,856)         4,547         3,996         5511           Supplies and Materials         12,755         730         13,485          .         .         .         .         .         .			-			-
Supplies and Materials	Other Purchased Professional & Technical Services		-			-
Total Undist. Expend Instructional Staff Training Serv.       2,250       (2,250)       -       -       -         Undist. Expend Support Serv School Admin.       Salaries of Other Principals/Salaristant Principals       134,064       12,075       146,139       121,686       24,453         Salaries of Other Principals/Salarists       118,054       (17,296)       100,758       89,985       10,773         Other Salaries       7,403       (2,256)       4,547       3,996       551         Other Objects       7,403       (2,256)       4,547       3,996       551         Supplies and Materials       12,755       730       13,485       13,445       -         Total Undist. Expend Castodial Services       7,403       (2,256)       4,547       3,996       551         Supplies and Materials       12,755       730       13,485       13,445       -		2,250	(2,250)			-
Undist. Expend Support Serv School Admin.         Salaries of Principals/Assistant Principals         Salaries of Other Professional Staff         Salaries of Other Professional Staff         Salaries of Other Professional Staff         Salaries of Other Salaries         Purchased Professional and Technical Services         Other Salaries         Other Salaries         Other Purchased Professional and Technical Services         Total Undist. Expend Support Serv School Admin.         272,276       (7,347)         264,929       229,152         35,777         Undist. Expend Custodial Services         Salaries       -         General Supplies       -         Total Undist. Expend Custodial Services       -         Salaries       -         General Supplies       -         Total Undist. Expend Custodial Services       -         Salaries       -         Security       34,082       28,229         Salaries       -       -         Purchased Professional and Technical Services       -       -         General Supplies       -       -       -         Total Undist. Expend Student Transportation Serv.       -       -       -	Supplies and Materials	-		•	<u> </u>	-
Undist. Expend Support Serv School Admin.         Salaries of Principals/Assistant Principals         Salaries of Other Professional Staff         Salaries of Other Professional Staff         Salaries of Other Professional Staff         Salaries of Other Salaries         Purchased Professional and Technical Services         Other Salaries         Other Salaries         Other Purchased Professional and Technical Services         Total Undist. Expend Support Serv School Admin.         272,276       (7,347)         264,929       229,152         35,777         Undist. Expend Custodial Services         Salaries       -         General Supplies       -         Total Undist. Expend Custodial Services       -         Salaries       -         General Supplies       -         Total Undist. Expend Custodial Services       -         Salaries       -         Security       34,082       28,229         Salaries       -       -         Purchased Professional and Technical Services       -       -         General Supplies       -       -       -         Total Undist. Expend Student Transportation Serv.       -       -       -	Total Undist, Expend - Instructional Staff Training Serv	2 250	(2 2 5 0)	-	_	-
Salaries of Principals/Assistant Principals       134,064       12,075       146,139       121,686       24,453         Salaries of Other Professional Staff       118,054       (17,296)       100,758       89,985       10,773         Other Salaries       118,054       (17,296)       100,758       89,985       10,773         Other Salaries of Secretarial and Clerical Assistants       118,054       (17,296)       100,758       89,985       10,773         Other Salaries       7,403       (2,856)       4,547       3,996       551         Supprise and Materials       12,755       730       13,485       13,485       -         Other Objects       -       <				· · · · · · · · · · · · · · · · · · ·		
Salaries of Other Professional Staff       118,054       (17,296)       100,758       89,985       10,773         Salaries of Sceretarial and Clerical Assistants       118,054       (17,296)       100,758       89,985       10,773         Other Salaries       -       -       -       -       -       -         Purchased Professional and Technical Services       7,403       (2,856)       4,547       3,996       551         Supplies and Materials       12,755       730       13,485       -						
Salaries of Secretarial and Clerical Assistants       118,054       (17,296)       100,758       89,985       10,773         Other Salaries       - <td></td> <td>134,064</td> <td>12,075</td> <td>146,139</td> <td>121,686</td> <td>24,453</td>		134,064	12,075	146,139	121,686	24,453
Other Salaries       -       -       -         Purchased Professional and Technical Services       7,403       (2,856)       4,547       3,996       551         Supplies and Materials       12,755       730       13,485       13,485       -       -         Total Undist. Expend Support Serv School Admin.       272,276       (7,347)       264,929       229,152       35,777         Undist. Expend Custodial Services       -       -       -       -       -       -         Salaries       - <td< td=""><td></td><td></td><td>-</td><td></td><td></td><td>-</td></td<>			-			-
Purchased Professional and Technical Services       - <td< td=""><td></td><td>118,054</td><td>(17,296)</td><td>100,758</td><td>89,985</td><td>10,773</td></td<>		118,054	(17,296)	100,758	89,985	10,773
Other Purchased Services         7,403         (2,856)         4,547         3,996         551           Supplies and Materials         12,755         730         13,485         13,485         -           Other Objects         -			-			-
Supplies and Materials       12,755       730       13,485       13,485       -         Other Objects		7.403	(2.856)	4 547	3 006	-
Other Objects		,				551
Total Undist. Expend Support Serv School Admin.272,276(7,347)264,929229,15235,777Undist. Expend Custodial Services Salaries General SuppliesTotal Undist. Expend Custodial ServicesTotal Undist. Expend Custodial ServicesSecurity Salaries Purchased Professional and Technical Services34,08228,22962,31164,683(2,372)Total Undist. Expend Security34,08228,22962,31164,683(2,372)Undist. Expend Security34,08228,22962,31164,683(2,372)Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) Contra Serv (Oth, than Bet. Home & Sch)-VendContr Serv (Oth, than Bet. Home & Scho-Vend5,850(1,936)3,9142,984930Contr Serv (Regular Students) - ESCs & CTSA		-	-	-	-	-
Undist. Expend Custodial Services         Salaries         General Supplies         Total Undist. Expend Custodial Services			100,			
Salaries       -<	Total Undist. Expend Support Serv School Admin.	272,276	(7,347)	264,929	229,152	35,777
Salaries       -<	In first Freemand Counts dial Countings					
General SuppliesTotal Undist. Expend Custodial ServicesSecurity Salaries34,08228,22962,31164,683(2,372)Purchased Professional and Technical Services General SuppliesTotal Undist. Expend Security34,08228,22962,31164,683(2,372)Undist. Expend Security34,08228,22962,31164,683(2,372)Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) Contract Services - (Betwee	•					
Total Undist. Expend Custodial ServicesSecurity Salaries Purchased Professional and Technical Services General Supplies34,08228,22962,31164,683(2,372)Total Undist. Expend Security34,08228,22962,31164,683(2,372)Total Undist. Expend Security34,08228,22962,31164,683(2,372)Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) Contract Services - (Between Home and School) Contract Services - (Between Home & Sch)-Vend5,850(1,936)3,9142,984930Contr Serv (Oth. than Bet Home & Scho-Vend Contr Serv (Regular Students) - ESCs & CTSA5,850(1,936)3,9142,984930		-	-	-	-	-
Security         Salaries       34,082       28,229       62,311       64,683       (2,372)         Purchased Professional and Technical Services	Contral Dappinos				······	
Salaries34,08228,22962,31164,683(2,372)Purchased Professional and Technical Services General SuppliesTotal Undist. Expend Security34,08228,22962,31164,683(2,372)Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend5,850(1,936)3,9142,984930Contr Serv (Regular Students) - ESCs & CTSA	Total Undist. Expend Custodial Services		-			
Salaries34,08228,22962,31164,683(2,372)Purchased Professional and Technical Services General SuppliesTotal Undist. Expend Security34,08228,22962,31164,683(2,372)Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend5,850(1,936)3,9142,984930Contr Serv (Regular Students) - ESCs & CTSA	Security					
Purchased Professional and Technical Services       - <td< td=""><td>-</td><td>34 082</td><td>28 220</td><td>62 311</td><td>61 683</td><td>(2 372)</td></td<>	-	34 082	28 220	62 311	61 683	(2 372)
General SuppliesTotal Undist. Expend Security34,08228,22962,31164,683(2,372)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)-VendContr Serv (Oth. than Bet Home & Sch)-Vend5,850(1,936)3,9142,984930Contr Serv (Regular Students) - ESCs & CTSA		54,062		02,511	04,005	(2,572)
Total Undist. Expend Security34,08228,22962,31164,683(2,372)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)-VendContr Serv (Oth. than Bet Home & Sch)-Vend5,850(1,936)3,9142,984930Contr Serv (Regular Students) - ESCs & CTSA		-	-	-	-	-
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 (1,936) 3,914 2,984 930 Contr Serv (Regular Students) - ESCs & CTSA						<u></u> ,
Sal. For Pup. Trans. (Other than Bet. Home and School)       -	Total Undist. Expend Security	34,082	28,229	62,311	64,683	(2,372)
Sal. For Pup. Trans. (Other than Bet. Home and School)       -	Undist, Expend Student Transportation Serv					
Contract Services - (Between Home and School) - Vendors       -						
Contr Serv (Oth. than Bet Home & Sch)-Vend         5,850         (1,936)         3,914         2,984         930           Contr Serv (Regular Students) - ESCs & CTSA			-			-
Contr Serv (Regular Students) - ESCs & CTSA		5,850	(1,936)	3,914	2,984	930
Total Undist. Expend Student Transportation Serv.         5,850         (1,936)         3,914         2,984         930					-	-
Total Undist. Expend Student Transportation Serv.         5,850         (1,936)         3,914         2,984         930						
	Total Undist, Expend, - Student Transportation Serv.	5,850	(1,936)	3,914	2,984	930

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	\$ 648,121	<u>\$ (39,017)</u>	\$ 609,104	\$ 600,868	- \$ 8,236
TOTAL UNALLOCATED BENEFITS	648,121	(39,017)	609,104	600,868	8,236
TOTAL UNDISTRIBUTED EXPENDITURES	1,481,746	(44,218)	1,437,528	1,318,696	118,832
TOTAL CURRENT EXPENDITURES	3,045,321	8,042	3,053,363	2,831,006	222,357
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5		- 650	650		- 650
Grades 6-8	-	-		-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.ExpendSupport ServStudents - Reg.	-	-	-	-	-
Undist.ExpendSupport ServRelated and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.					
Total Equipment	-	650	650		650
TOTAL CAPITAL OUTLAY		650	650		650
TOTAL SCHOOL BASED EXPENDITURES	3,045,321	8,692	3,054,013	2,831,006	223,007
Other Financing Sources:					
Operating Transfer In	3,045,321	8,692	3,054,013	2,831,006	223,007
Total Other Financing Sources:	3,045,321	8,692	3,054,013	2,831,006	223,007
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u> </u>				
Fund Balance, July 1, 2022			<u> </u>		<u> </u>
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$      207,827 1,989,469	\$ 5,563 86,845 - -	\$ 213,390 2,076,314	\$     188,024 1,759,458	\$ 25,366 316,856 - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	95,681	(24,658)	71,023	53,324	17,699 - -
Other Purchased Services General Supplies	49,389 89,100	8,686 (4,441)	58,075 84,659	51,481 83,931	6,594 728
Textbooks Other Objects	1,496 3,750	(1,496)	8,550	7,146	1,404
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,436,712	75,299	2,512,011	2,143,364	368,647
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks		- - -			- -
Other Objects		-			-
Total Cognitive - Mild					<b>ہ</b>
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks		-		. <u> </u>	-
Total Cognitive - Moderate			<u> </u>	<u> </u>	-
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		- - - -			- - - - -
Total Learning and/or Language Disabilities		<u> </u>		<u> </u>	
Visual Impairments Other Salaries for Instruction			<u> </u>		
Total Visual Impairments	-		<u> </u>	<b>-</b>	
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects	105,825 32,386 3,000 650	(15,723) 4,661 - (128)	90,102 37,047 3,000 522	75,189 32,899 2,980 522	14,913 4,148 - 20 -
Total Behavioral Disabilities	141,861	(11,190)	130,671	111,590	19,081
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects		-			-
Total Multiple Disabilities					

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	\$ 62,725.0	\$ (28,372.0) - -	\$     34,353.0	\$ 31,213.0	\$ 3,140
Total Resource Room/Resource Center	62,725	(28,372)	34,353	31,213	3,140
Autism: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects	94,808 146,821 6,200 500	106,016 (79,006) - (500) -	200,824 67,815 6,200	162,666 61,594 6,122	38,158 6,221 78 -
Total Autism	248,329	26,510	274,839	230,382	44,457
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>		-	
TOTAL SPECIAL EDUCATION - INSTRUCTION	452,915	(13,052)	439,863	373,185	66,678
Bilingual Education - Instruction Salaries of Teachers Other Salaries for Instruction Other Purchased Services General Supplies Textbooks Other Objects	438,005 118,899 9,603 2,097	(80,925) (21,136) 451 (139)	357,080 97,763 10,054 1,958	283,710 89,625 9,962 1,958	73,370 8,138 - 92 -
Total Bilingual Education - Instruction	568,604		466,855	385,255	
School-Spon. Cocurricular Actvts Inst. Salaries Purchased Services Supplies and Materials Other Objects	8,652	(5,407)	3,245	3,245	
Transfers to Cover Deficit (Agency Funds)			<u>-</u>	-	
Total School-Spon. Cocurricular Actvts Inst.	8,652	(5,407)	3,245	3,245	
School-Spon. Cocurricular Athletics - Inst. Salaries Purchased Services Supplies and Materials		-		<b>-</b>	
Total School-Spon. Cocurricular Athletics - Inst.				-	
Total Instruction	3,466,883.0	(44,909.0)	3,421,974.0	2,905,049.0	516,925.0
Undistributed Expend Attend. & Social Work Salaries Other Purchased Services Supplies and Materials Other Objects	115,245.0 275.0	19,278.0 - (8.0)	134,523.0 267.0	112,145.0 267.0	22,378.0
Total Undistributed Expend Attend. & Social Work	115,520.0	19,270.0	134,790.0	112,412.0	22,378.0
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services	106,383.0	(81,247.0)	25,136.0	25,136.0	-
Other Purchased Services Supplies and Materials	2,200	(339)	1,861	1,861	-
Total Undistributed Expenditures - Health Services	108,583	(81,586)	26,997	26,997	

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	Adj	Adjustments		Final <u>Budget</u>		Actual		Variance Final to Actual	
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Other Purchased Services	\$ 116,017	7 \$	(27,731) - - -	\$	88,286	\$	73,973	\$	14,313 - - -	
Supplies and Materials Other Objects	-			<b>1</b> -1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-			<u> </u>		-	
Total Undist. Expend Guidance	116,017	. <u></u>	(27,731)		88,286		73,973		14,313	
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services Other Purch Services	216,266	i	(29,343) - - - -		186,923		156,258		- 30,665 - - - -	
Supplies and Materials							-			
Total Undist. Expend Improvement of Inst. Serv.	216,266		(29,343)	•	186,923		156,258		30,665	
Undist, Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	79,557	1	150,063		229,620		194,869		34,751	
Other Purchased Services Supplies and Materials	1,952		(41)		1,911		111		1,800	
Other Objects			-		-		-		-	
Total Undist. Expend Edu, Media Serv./Sch. Library	81,509		150,022		231,531		194,980		36,551	
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services	18,292		(1,642)		16,650		16,650		-	
Other Purchased Services Supplies and Materials	1,750		1,158		2,908		2,908		-	
Total Undist. Expend Instructional Staff Training Serv.	20,042		(484)		19,558		19,558		-	
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	319,594		24,924 -		344,518		288,283		56,235	
Salaries of Secretarial and Clerical Assistants Other Salaries	91,776		(1,634)		90,142		90,142		-	
Purchased Professional and Technical Services Other Purchased Services	22,929	•	- 751		23,680		22,072		- 1,608	
Supplies and Materials Other Objects	10,183		676 -		10,859 -		10,522		337	
Total Undist. Expend Support Serv School Admin.	444,482		24,717		469,199		411,019		58,180	
Undist. Expend Custodial Services Salaries										
General Supplies					-					
Total Undist. Expend Custodial Services			-		-					
Security Salaries Purchased Professional and Technical Services General Supplies	32,152		2,490		34,642 -		34,642 -		-	
Total Undist. Expend Security	32,152		2,490		34,642		34,642		-	
Undist. Expend Student Transportation Serv.	<u> </u>									
Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend	3,500		- - 6,000		9,500		8,432		- 1,068	
Contr Serv (Regular Students) - ESCs & CTSA Total Undist. Expend Student Transportation Serv.	3,500		- 6,000		- 9,500		8,432		- 1,068	
-										

SCHOOL: BANNEKER SCHOOL	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$ 1,207,107	<u>-</u>	<u>\$ 1,062,127</u>	<u>\$ 1,045,809</u>	<u> </u>
TOTAL UNALLOCATED BENEFITS	1,207,107	(144,980)	1,062,127	1,045,809	16,318
TOTAL UNDISTRIBUTED EXPENDITURES	2,345,178	(81,625)	2,263,553	2,084,080	179,473
TOTAL CURRENT EXPENDITURES	5,812,061	(126,534)	5,685,527	4,989,129	696,398
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 5-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist.Expenditures - Required Maint. For School Fac.	-	2,894	2,894	2,894	
Total Equipment	-	2,894	2,894	2,894	
TOTAL CAPITAL OUTLAY		2,894	2,894	2,894	-
TOTAL SCHOOL BASED EXPENDITURES	5,812,061	(123,640)	5,688,421	4,992,023	696,398
Other Financing Sources: Operating Transfer In	5,812,061	(123,640)	5,688,421	4,992,023	696,398
Total Other Financing Sources:	5,812,061	(123,640)	5,688,421	4,992,023	696,398
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1, 2022			-		-
Fund Balance, June 30, 2023	\$ -	<u>s -</u>	<u>\$</u>	<u> </u>	<u> </u>

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	_Adjustments_	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 126,786 1,466,398	\$ 33,593 326,234 3,450	\$ 160,379 1,792,632 3,450	\$ 160,422 1,873,020 3,450	\$ (43) (80,388) -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services	57,193.0 2,261.0	- (25,272.0) (2,261.0)	31,921.0	32,296.0	(375.0)
Purchased Technical Services Other Purchased Services	29,776.0	(1,160.0)	28,616.0	27,593.0	1,023.0
General Supplies Textbooks	74,234.0	5,804.0	80,038.0	80,038.0	-
Other Objects					
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,756,648.0	340,388.0	2,097,036.0	2,176,819.0	(79,783.0)
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild: Salaries of Teachers	183,445.0	(5,235.0)	178,210.0	178,210.0	-
Other Salaries for Instruction Other Purchased Services	57,193.0	(24,778.0)	32,415.0	32,415.0	-
General Supplies	4,000.0	(446.0)	3,554.0	3,554.0	-
Textbooks Other Objects	360.0	(4.0)	356.0	356.0	-
Total Cognitive - Mild	244,998.0	(30,463.0)	214,535.0	214,535.0	*
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	83,668.0 31,806.0	3,651.0 (31,806.0)	87,319.0	87,319.0	-
General Supplies	3,853.0	(237.0)	3,616.0	3,616.0	-
Textbooks Other Objects	270.0	(2.0)			-
Total Learning and/or Language Disabilities	119,597.0	(28,394.0)	91,203.0	91,203.0	
Visual Impairments Other Salaries for Instruction		<u> </u>	. <u></u>		. <u></u>
Total Visual Impairments			<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					-
Multiple Disabilities:					
Salaries of Teachers Other Salaries for Instruction		-			-
General Supplies					
Textbooks Other Objects		-			- -
Total Multiple Disabilities					

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center: Salaries of Teachers Other Salaries for Instruction	\$ 65,913	\$ 31,919 (17,816)	\$ 31,919 48,097	\$	- \$ -
General Supplies Textbooks Other Objects		- - 			-
Total Resource Room/Resource Center	65,913	14,103	80,016	80,016	<u> </u>
Autism: Salaries of Teachers		-			-
Other Salaries for Instruction General Supplies		-			-
Textbooks Other Objects				<u> </u>	-
Total Autism		<u> </u>	·		
Preschool Disabilities - Full Time					
Salaries of Teachers	65,007	(27,138)	37,869	37,869	-
Other Salaries for Instruction	32,593	1,028	33,621	33,621	-
General Supplies Textbooks	4,299	(259)	4,040	4,040	-
Other Objects	<u> </u>			-	
Total Preschool Disabilities - Full Time	101,899	(26,369)	75,530	75,530	
TOTAL SPECIAL EDUCATION - INSTRUCTION	532,407	(71,123)	461,284	461,284	-
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	C 480	(2.245)	2.044	2.244	
Salaries Purchased Services	6,489	(3,245)	3,244	3,244	-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)					
Total School-Spon. Cocurricular Actvts Inst.	6,489	(3,245)	3,244	3,244	
School-Spon. Cocurricular Athletics - Inst. Salaries		-			-
Purchased Services Supplies and Materials		- -			
Total School-Spon. Cocurricular Athletics - Inst.		-	-		<u> </u>
Total Instruction	2,295,544	266,020	2,561,564	2,641,347	<u>\$ (79,783</u> )
Undistributed Expend Attend. & Social Work	101 105	00.708	102 022	102 022	
Salaries Other Purchased Services	101,195	92,728	193,923	193,923	-
Supplies and Materials Other Objects	1,933	449 	2,382	2,382	-
Total Undistributed Expend Attend. & Social Work	103,128	93,177	196,305	196,305	
Undistributed Expenditures - Health Services Salaries Purchased Professional and Technical Services	81,645	1,552	83,197	83,197	-
Other Purchased Services Supplies and Materials	3,020	- (23)	2,997	2,965	- 32
Total Undistributed Expenditures - Health Services	84,665	1,529	86,194	86,162	32

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		- - -			- - -
Supplies and Materials Other Objects					
Total Undist. Expend Guidance			<u> </u>		
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof. Educational Services Other Purch Prof. and Tech. Services Other Purch Services	\$ 224,469	\$ (5,996) - - -	\$ 218,473	\$ 218,473 -	-
Supplies and Materials					
Total Undist. Expend Improvement of Inst. Serv.	224,469	(5,996)	218,473	218,473	
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials	148,357 15,300 5,000	1,250 (13,272) (3,450)	149,607 2,028 1,550	149,607 2,028 1,550	-
Other Objects					
Total Undist. Expend Edu. Media Serv./Sch. Library	168,657	(15,472)	153,185	153,185	
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services Supplies and Materials	-	- 558 -	558 -	-	- \$558 -
Total Undist. Expend Instructional Staff Training Serv.		558	558	-	558
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries	160,185 80,437	99,115 - (13,330)	259,300 67,107	259,300 67,107	- - -
Purchased Professional and Technical Services Other Purchased Services Supplies and Materials Other Objects	4,000 5,000	1,832	5,832 5,000	5,832 5,000	
Total Undist. Expend Support Serv School Admin.	249,622	87,617	337,239	337,239	
Undist. Expend Custodial Services Salaries General Supplies		- -			-
Total Undist. Expend Custodial Services	<u> </u>		-	-	-
Security Salaries Purchased Professional and Technical Services General Supplies	33,060	21,387	54,447 	54,547 	(100)
Total Undist. Expend Security	33,060	21,387	54,447	54,547	(100)
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet, Home and School) Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	10,000	(2,140)	7,860	7,756	
Total Undist. Expend Student Transportation Serv.	10,000	(2,140)	7,860	7,756	

SCHOOL: SHEILA Y. OLIVER ACADEMY		)riginal Budget	Adj	ustments		Final Budget		Actual	ariance l to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	\$	835,636	<u>\$</u>	- (50,426)	<u>\$</u>	785,210	\$	785,210	 - -
TOTAL UNALLOCATED BENEFITS		835,636		(50,426)		785,210		785,210	 -
TOTAL UNDISTRIBUTED EXPENDITURES		1,709,237		130,234		1,839,471		1,838,877	\$ 594
TOTAL CURRENT EXPENDITURES		4,004,781		396,254		4,401,035		4,480,224	 (79,189)
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 5-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		<u>-</u>				<u>.</u>		<u> </u>	
Total Equipment				-				-	 -
TOTAL CAPITAL OUTLAY		-		-		-			 <u> </u>
TOTAL SCHOOL BASED EXPENDITURES		4,004,781		396,254		4,401,035		4,480,224	 (79,189)
Other Financing Sources: Operating Transfer In		4,004,781		396,254		4,401,035		4,480,224	 (79,189)
Total Other Financing Sources:		4,004,781		396,254		4,401,035		4,480,224	 (79,189)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	Name and Address of Stationard					-		-	 
Fund Balance, July 1, 2022		-				-		-	 -
Fund Balance, June 30, 2023	\$	-	\$	-	<u>\$</u>	-	<u>\$</u>	-	\$ -

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction Preschool/Kindergarten - Salaries of Teachers	\$ 101,536	\$ 11,883	\$ 113,419	\$ 98,897	\$ 14,522
Grades 1-5 - Salaries of Teachers	1,198,265	98,977	1,297,242	1,154,234	143,008
Grades 6-8 - Salaries of Teachers	, ,	-		, ,	-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction	20.452	-			
Other Salaries for Instruction Purchased Professional-Educational Services	32,453	(32,453)	-		-
Purchased Technical Services		-			-
Other Purchased Services	28,440	1,022	29,462	25,993	3,469
General Supplies	36,405	10,980	47,385	39,870	7,515
Textbooks Other Objects	360	(360)	-	2 294	- 60
Oniel Objects	2,700	644	3,344	3,284	00
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,400,159	90,693	1,490,852	1,322,278	168,574
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					
TEXIDOOKS					
Total Cognitive - Moderate			<u> </u>		<u> </u>
Learning and/or Language Disabilities:					
Salaries of Teachers	213,867	-	213,867	180,193	33,674
Other Salaries for Instruction	56,752	-	56,752	38,766	17,986
Purchased Professional-Educational Services		-			-
General Supplies Textbooks	3,713	(104)	3,609	3,526	83
Other Objects	450 450	(450) (450)	-	_	-
		(450)			
Total Learning and/or Language Disabilities	275,232	(1,004)	274,228	222,485	51,743
Visual Impairments					
Other Salaries for Instruction	-				
Total Visual Impairments	_	_	_	_	_
roar roan inputnions					
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-	-	-	
Total Behavioral Disabilities					
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies					
Textbooks Other Objects	_	-	-	-	-
Total Multiple Disabilities		-			

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	¢ 05.241	- • (05.241)	<b>`</b>		-
Other Salaries for Instruction General Supplies	\$ 95,241	\$ (95,241)	) -	-	-
Textbooks		-			-
Other Objects			<del>.</del>	<u> </u>	
Total Resource Room/Resource Center	95,241	(95,241)	)		
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects			-		
Total Autism					<b>.</b>
TOTAL SPECIAL EDUCATION - INSTRUCTION	370,473	(96,245)	) <u>\$ 274,228</u>	\$ 222,485	\$ 51,743
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	(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	(2,163)
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials			-		
Total School-Spon. Cocurricular Athletics - Inst.					
Total Instruction	1,772,795	(7,715)	)1,765,080	1,546,926	218,154
Undistributed Expend Attend. & Social Work Salaries					
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects	<u> </u>	<u> </u>	-	-	-
Total Undistributed Expend Attend. & Social Work	<u> </u>	<u> </u>			<u> </u>
Undistributed Expenditures - Health Services					
Salaries	107,164	17,736	124,900	104,092	20,808
Purchased Professional and Technical Services	107,104	-	121,000	107,072	-
Other Purchased Services		-			-
Supplies and Materials	3,960	(912)	)3,048	3,048	
Total Undistributed Expenditures - Health Services	111,124	16,824	127,948	107,140	20,808
one of the superior and the offered		10,024			20,000

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Other Purchased Services Supplies and Materials	\$ 100,662	\$ 19,726 - - -	\$ 120,388	\$ 100,692	\$ 19,696 \$ - - -
Other Objects					
Total Undist. Expend Guidance	100,662	19,726	120,388	100,692	19,696
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services Other Purch Services	216,646	42,335 - - -	258,981	216,914	42,067 - - -
Supplies and Materials			<u> </u>		
Total Undist. Expend Improvement of Inst. Serv.	216,646	42,335	258,981	216,914	42,067
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services	150,759	40,866 -	191,625	159,936	\$ 31,689
Other Purchased Services Supplies and Materials Other Objects	2,209 30,560	(1,014) (30,560)	1,195 	1,195 	- -
Total Undist. Expend Edu. Media Serv./Sch. Library	183,528	9,292	192,820	161,131	31,689
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services	9,800 2,000	(3,200) (2,000)	6,600	6,600	-
Supplies and Materials					
Total Undist. Expend Instructional Staff Training Serv.	11,800	(5,200)	6,600	6,600	
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff	163,387	23,223	186,610	155,508	31,102
Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services	134,251	\$ (33,508) - -	100,743	87,746	12,997
Other Purchased Services Supplies and Materials Other Objects	6,243 1,800 	(2,243) 511 	4,000 2,311 	3,370 2,086 	630 225 
Total Undist. Expend Support Serv School Admin.	305,681	(12,017)	293,664	248,710	44,954
Undist. Expend Custodial Services Salaries General Supplies			<u>-</u>		-
Total Undist. Expend Custodial Services			<u> </u>		
Security					
Salaries	32,792	(804)	31,988	27,703	4,285
Purchased Professional and Technical Services General Supplies	<u> </u>			<u> </u>	
Total Undist. Expend Security	32,792	(804)	31,988	27,703	4,285
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors		- -			-
Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	6,400 	(348)	6,052	4,083	1,969 
Total Undist. Expend Student Transportation Serv.	6,400	(348)	6,052	4,083	1,969

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 687,808</u>	<u>\$ (26,604)</u>	<u>\$ 661,204</u>	<u>\$ 650,639</u>	<u> </u>
TOTAL UNALLOCATED BENEFITS	687,808	(26,604)	661,204	650,639	10,565
TOTAL UNDISTRIBUTED EXPENDITURES	1,656,441	43,204	1,699,645	1,523,612	176,033
TOTAL CURRENT EXPENDITURES	3,429,236	\$ 35,489	3,464,725	3,070,538	394,187
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - School Admin. Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.		-			· - - - - - - - - - - - - - - - - - - -
Total Equipment					
TOTAL CAPITAL OUTLAY				<b>.</b>	
TOTAL SCHOOL BASED EXPENDITURES	3,429,236	35,489	3,464,725	3,070,538	394,187
Other Financing Sources: Operating Transfer In	3,429,236	35,489	3,464,725	3,070,538	394,187
Total Other Financing Sources:	3,429,236	35,489	3,464,725	3,070,538	394,187
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)				<u> </u>	<u>-</u>
Fund Balance, July 1, 2022					
Fund Balance, June 30, 2023	<u>\$                                    </u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 596,770	\$ (116,915) - - -	\$ 479,855	\$ 473,600	\$ 6,255 - - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	130,219 3,757	(21,051) 3,381	109,168 7,138	105,152 6,494	4,016 644 -
Other Purchased Services General Supplies	8,730 28,584	1,179 (1,516)	9,909 27,068	8,660 25,543	1,249 1,525
Textbooks Other Objects	8,484	(641)	7,843	7,685	158
TOTAL REGULAR PROGRAMS - INSTRUCTION	776,544	(135,563)	640,981	627,134	13,847
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	<u>-</u>	-	<u>-</u>	-	-
Total Cognitive - Moderate					
Learning and/or Language Disabilities:		<u> </u>			
Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks					
Other Objects			-		
Total Learning and/or Language Disabilities		-		<u> </u>	
Visual Impairments Other Salaries for Instruction					<u> </u>
Total Visual Impairments					-
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks					- - - -
Other Objects					-
Total Behavioral Disabilities			-		<u> </u>
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks Other Objects		- - -			
Total Multiple Disabilities	-	-			
				_	

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	¢	-			-
Other Salaries for Instruction	\$ 32,247	\$ (32,247)	-	-	-
General Supplies Textbooks		-			
Other Objects	-	_			
Total Resource Room/Resource Center	32,247	(32,247)		<u> </u>	<u> </u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects					
Total Autism					-
Preschool Disabilities - Full Time					
Salaries of Teachers	89,830	-	\$ 89,830	\$ 88,032	\$ 1,798
Other Salaries for Instruction	63,874	16,077	79,951	79,951	-
General Supplies	2,865	(246)	2,619	2,619	-
Textbooks		-			-
Other Objects	<u> </u>	-		-	
Total Preschool Disabilities - Full Time	156,569	15,831	172,400	170,602	1,798
TOTAL SPECIAL EDUCATION - INSTRUCTION	188,816	(16,416)	172,400	170,602	1,798
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services General Supplies		-			-
Textbooks		-			-
Other Objects				-	
Total Bilingual Education - Instruction		-	<u> </u>		
School-Spon. Cocurricular Actvts Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects Transfers to Cover Deficit (Agency Funds)	_	-	-	-	-
					<u></u>
Total School-Spon. Cocurricular Actvts Inst.					
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services Supplies and Materials	_	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.		-			<u> </u>
Total Instruction	965,360	(151,979)	813,381	797,736	15,645
Undistributed Expend Attend. & Social Work					
Salaries	35,001	58,507	93,508	86,495	7,013
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			
Total Undistributed Expend Attend. & Social Work	35,001	58,507	93,508	86,495	7,013
Undistributed Expenditures - Health Services					
Salaries	80,817	28,315	109,132	93,439	15,693
Purchased Professional and Technical Services		•			-
Other Purchased Services	0.000	-	2 500	0.507	-
Supplies and Materials	3,500	-	3,500	2,704	796
Total Undistributed Expenditures - Health Services	84,317	28,315	112,632	96,143	16,489

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Other Purchased Services Supplies and Materials		- - -		-	-
Other Objects					
Total Undist. Expend Guidance					
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Tech. Services Other Purch Services	\$ 110,081	\$ 17,615 - - -	\$ 127,696	\$ 107,531	\$ 20,165 - - -
Supplies and Materials		<b>.</b>	-		-
Total Undist. Expend Improvement of Inst. Serv.	110,081	17,615	127,696	107,531	20,165
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services Other Purchased Services (400-500 series) Supplies and Materials Other Objects	<u>-</u>		<u>.</u>	<u>.</u>	- - -
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 Supplies and Materials	1,090 	- -	1,090	1,046	- 44 
Total Undist. Expend Instructional Staff Training Serv.	1,090	<b>-</b>	1,090	1,046	44
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants	152,951 131,142	10,938 - 11,248	163,889 142,390	140,021 125,940	23,868 - 16,450
Other Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials Other Objects	1,000 3,810	(72) 136	928 3,946	765 3,224 -	- 163 722 -
Total Undist. Expend Support Serv School Admin.	288,903	22,250	311,153	269,950	41,203
Undist. Expend Custodial Services Salaries General Supplies	<u>-</u>		<u>-</u>	<u>-</u>	-
Total Undist. Expend Custodial Services	<u> </u>	<u> </u>			
Security Salaries Purchased Professional and Technical Services General Supplies	33,070	(2,010)	31,060	34,325	(3,265)
Total Undist. Expend Security	33,070	(2,010)	31,060	34,325	(3,265)
Undist. Expend Student Transportation Serv. Sal. For Pup. Trans. (Other than Bet. Home and School) Contract Services - (Between Home and School) - Vendors Contr Serv (Oth. than Bet Home & Sch)-Vend Contr Serv (Regular Students) - ESCs & CTSA	8,086	- - (4,646) -	3,440	2,608	- 832
Total Undist. Expend Student Transportation Serv.	8,086	(4,646)	3,440	2,608	832

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance Final to Actual	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 394,474</u>	<u>-</u> <u>-</u> <u>\$ (43,597)</u>	<u>\$ 350,877</u>	\$ 345,459	<u>\$ 5,418</u>	
TOTAL UNALLOCATED BENEFITS	394,474	(43,597)	350,877	345,459	5,418	
TOTAL UNDISTRIBUTED EXPENDITURES	955,022	76,434	1,031,456	943,557	87,899	
TOTAL CURRENT EXPENDITURES	1,920,382	(75,545)	1,844,837	1,741,293	103,544	
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instruction						
Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undist. Expenditures - Required Maint. For School Fac.	<u>.</u>	- - - -	<u>-</u>	<u>-</u>	- - - 	
Total Equipment	<u> </u>	<u> </u>			<u> </u>	
TOTAL CAPITAL OUTLAY	<u>-</u>		<u> </u>		<u> </u>	
TOTAL SCHOOL BASED EXPENDITURES	1,920,382	(75,545)	1,844,837	1,741,293	103,544	
Other Financing Sources: Operating Transfer In	1,920,382	(75,545)	1,844,837	1,741,293	103,544	
Total Other Financing Sources:	1,920,382	(75,545)	1,844,837	1,741,293	103,544	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)			<u>-</u>	<u>-</u>	-	
Fund Balance, July 1, 2022		<u> </u>		<u> </u>		
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>s -</u>	

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	1 Original <u>Budget</u>	Adjustments	Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers Grades 1-5 - Salaries of Teachers Grades 6-8 - Salaries of Teachers Grades 9-12 - Salaries of Teachers	\$ 574,759	\$ (63,056) - -	\$ 511,703	\$ 433,714	\$ 77,989 - - -
Regular Programs - Undistributed Instruction Other Salaries for Instruction Purchased Professional-Educational Services Purchased Technical Services	162,670 8,270	(41,250) (6,449)	121,420 1,821	114,873 1,821	6,547
Other Purchased Services General Supplies Textbooks	17,393 23,163	(8,067) 6,291	9,326 29,454	8,403 29,454	923 -
Other Objects	4,121	(4,121)	<u> </u>		
TOTAL REGULAR PROGRAMS - INSTRUCTION	790,376	(116,652)	673,724	588,265	85,459
SPECIAL EDUCATION - INSTRUCTION Cognitive - Mild: Salaries of Teachers Other Salaries for Instruction		-			-
Other Purchased Services General Supplies		-			-
Textbooks Other Objects	-				
Total Cognitive - Mild			<u> </u>	<u> </u>	
Cognitive - Moderate: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	-		-	-	-
Total Cognitive - Moderate	-				
-	L				
Learning and/or Language Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects		- - - -	-	-	
Total Learning and/or Language Disabilities	<u> </u>	-			
Visual Impairments Other Salaries for Instruction			<u> </u>	<u> </u>	<u> </u>
Total Visual Impairments	-				<b>1</b>
Behavioral Disabilities: Salaries of Teachers Other Salaries for Instruction Purchased Professional-Educational Services General Supplies Textbooks Other Objects			<u>-</u>	<u> </u>	
Total Behavioral Disabilities			-	<u> </u>	<u> </u>
Multiple Disabilities: Salaries of Teachers Other Salaries for Instruction General Supplies Textbooks	<u> </u>	- - -		<u> </u>	- - -
Total Multiple Disabilities	<u> </u>				

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Budget Adjustments		Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>	
Resource Room/Resource Center:						
Salaries of Teachers		-				
Other Salaries for Instruction General Supplies	\$ 62,014	\$ (54,526)	\$ 7,488	\$ 7,488	-	
Textbooks		-			-	
Other Objects	-	-	-	_	-	
Total Resource Room/Resource Center	62,014	(54,526)	7,488	7,488		
Autism:						
Salaries of Teachers		-			-	
Other Salaries for Instruction		-			-	
General Supplies		-			-	
Textbooks Other Objects		-			-	
Other Objects						
Total Autism					<u> </u>	
Preschool Disabilities - Full Time						
Salaries of Teachers	102,105	79,285	181,390	138,156	\$ 43,234	
Other Salaries for Instruction	64,214	(11,912)	52,302	52,302	• • • • • • •	
General Supplies	2,520	534	3,054	3,054	_	
Textbooks	2,520	-	5,054	5,054		
Other Objects	-		<u> </u>			
Total Preschool Disabilities - Full Time	168,839	67,907	236,746	193,512	43,234	
TOTAL SPECIAL EDUCATION - INSTRUCTION	230,853	13,381	244,234	201,000	43,234	
Bilingual Education - Instruction Salaries of Teachers		-				
Other Salaries for Instruction		-			-	
Other Purchased Services		-			-	
General Supplies		-			-	
Textbooks		-			-	
• Other Objects					<u> </u>	
Total Bilingual Education - Instruction			-	-		
School-Spon. Cocurricular Actvts Inst.						
Salaries		-			-	
Purchased Services		-			-	
Supplies and Materials		-			-	
Other Objects		-			-	
Transfers to Cover Deficit (Agency Funds)						
Total School-Spon. Cocurricular Actvts Inst.		<u> </u>				
School-Spon. Cocurricular Athletics - Inst.						
Salaries Purchased Services		-			-	
Supplies and Materials						
Total School-Spon. Cocurricular Athletics - Inst.	. <u> </u>					
Total Instruction	1,021,229	(103,271)	917,958	789,265	128,693	
	<u> </u>					
Undistributed Expend Attend. & Social Work Salaries	35,002	5,785	40,787	34,021	6,766	
Other Purchased Services	55,002	5,765	40,787	54,021	0,700	
Supplies and Materials		-			-	
Other Objects						
Total Undistributed Expend Attend. & Social Work	35,002	5,785	40,787	34,021	6,766	
Undistributed Expenditures - Health Services						
Salaries	76,156	(76,156)				
Purchased Professional and Technical Services	70,150	(70,150)			-	
Other Purchased Services		-			-	
Supplies and Materials	2,000	(5)	1,995	1,935	60	
Total Undertained Europeditures Userld Commission	70 157		1.005	1.025		
Total Undistributed Expenditures - Health Services	78,156	(76,161)	1,995	1,935	60	

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual	
Undist. Expend Guidance Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Other Purchased Services Supplies and Materials Other Objects	<u>-</u>				-	
Total Undist. Expend Guidance	<u> </u>	-	-			
Undist. Expend Improvement of Inst. Serv. Salaries of Supervisor of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assist. Purchased Prof- Educational Services Other Purch Prof. and Technical Services Other Purch Services Supplies and Materials	\$ 116,790 	\$ 19,276	\$ 136,066 	\$ 113,388	\$ 22,678 - - - - -	
Total Undist. Expend Improvement of Inst. Serv.	116,790	19,276	136,066	113,388	22,678	
Undist. Expend Edu. Media Serv./Sch. Library Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials Other Objects	11,500	(20)	11,480 	11,480 	- - - -	
Total Undist. Expend Edu. Media Serv./Sch. Library	11,500	(20)	11,480	11,480		
Undist. Expend Instructional Staff Training Serv. Purchased Professional - Educational Service Other Purchased Professional & Technical Services Other Purchased Services Supplies and Materials	2,000	(2,000)			- - -	
Total Undist. Expend Instructional Staff Training Serv.	2,000	(2,000)	-			
Undist. Expend Support Serv School Admin. Salaries of Principals/Assistant Principals Salaries of Other Professional Staff Salaries of Secretarial and Clerical Assistants Other Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials Other Objects	160,449 51,122 7,530 11,764	16,047 75,887 (5,292) (9)	176,496 127,009 2,238 11,755	147,080 1111,118 2,237 9,569	29,416 - - - - - - - - - - - - - - - - - - -	
Total Undist. Expend Support Serv School Admin.	230,865	86,633	317,498	270,004	47,494	
Undist. Expend Custodial Services Salaries General Supplies		-		<u>-</u>		
Total Undist. Expend Custodial Services		-		-	-	
Security Salaries Purchased Professional and Technical Services General Supplies	34,082 	2,073	36,155	34,368 	1,787 	
Total Undist. Expend Security	34,082	2,073	36,155	34,368	1,787	
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 Contr Serv (Regular Students) - ESCs & CTSA	1,000	(1,000)	<u> </u>		-	
Total Undist. Expend Student Transportation Serv.	1,000	(1,000)				

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	4 Original <u>Budget</u>	<u>Adjustments</u>	Final <u>Budget</u>	Actual	Variance <u>Final to Actual</u>	
UNALLOCATED BENEFITS Social Security Contributions Other Retirement Contributions - PERS Health Benefits	<u>\$ 357,220</u>	<u>\$ (21,279)</u>	<u>\$                                    </u>	<u>\$ 330,623</u>	<u>-</u> - \$ 5,318	
TOTAL UNALLOCATED BENEFITS	357,220	(21,279)	335,941	330,623	5,318	
TOTAL UNDISTRIBUTED EXPENDITURES	866,615	13,307	879,922	795,819		
TOTAL CURRENT EXPENDITURES	1,887,844	(89,964)	1,797,880	1,585,084	212,796	
CAPITAL OUTLAY Equipment Regular Program - Instruction: Preschool Grades 1-5 Grades 6-8 Grades 9-12 Special Education - Instruction: Resource Room/Resource Center Bilingual Education School Sponsored and Other Instructional Program Undistributed Expenditures - Instruction Undistributed Expenditures - Instructional Staff Undist.ExpendSupport ServStudents - Reg. Undist.ExpendSupport ServRelated and Extraordinary Undistributed Expenditures - Athletics Undistributed Expenditures - Security Undistributed Expenditures - School Admin. Undistributed Expenditures - Required Maint, For School Fac.	<u>-</u>		<u>-</u>			
Total Equipment		-			<u> </u>	
TOTAL CAPITAL OUTLAY		-		-		
TOTAL SCHOOL BASED EXPENDITURES	1,887,844	(89,964)	1,797,880	1,585,084	212,796	
Other Financing Sources: Operating Transfer In	1,887,844	(89,964)	1,797,880	1,585,084	212,796	
Total Other Financing Sources:	1,887,844	(89,964)	1,797,880	1,585,084	212,796	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u> </u>		<u> </u>		<u> </u>	
Fund Balance, July 1, 2022						
Fund Balance, June 30, 2023	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u> </u>	

# SPECIAL REVENUE FUND

	232 Title I <u>2022/2023</u>	234 Title I SIA <u>2022/2023</u>	236 Title I SIA <u>2021/2022</u>	237 Title I <u>Homeless II</u>	242 Title III Regular <u>2022/2023</u>	<u>Sub-total</u>
Revenues						
Federal sources	\$ 5,744,502	\$ 167,008	\$ 116,556	\$ 71,312	\$ 96,105	\$ 6,195,483
State sources						•
Other Local						··
Total Revenue	5,744,502	167,008	116,556	71,312	96,105	6,195,483
Expenditures						
Instruction:						
Salaries of teachers Other salaries for instruction	161,253					161,253
Purchased prof. and technical services	193,539				64,516	258,055
Other purchased services	3,405			17,862		21,267
General supplies	3,921	18,773	55,349	9,680	4,408	92,131
Textbooks						-
Other objects						-
Co-Curricuular Activities						
Total instruction	362,118	18,773	55,349	27,542	68,924	532,706
Support services:						
Salaries of Teachers	244,011	90,665	41,707			376,383
Salaries of Supervisors of Instruction					(02	-
Salaries of Other Professional Staff Salaries of Secr and Clerical Assistants					692	692
Other Salaries						-
Salary of Community Parent Involvement Spec	56,897	186	-			57,083
Salaries of Master Teachers						-
Personal Services - Employee Benefits	557,930	52,073				610,003
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	4,434	1,550	19,500		11,213	36,697
Other Purchased Services	3,109			30,110	3,092	36,311
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	3,883	3,761	-	13,660	11,344	32,648
Other objects	402				840	1,242
Total support services	870,666	148,235	61,207	43,770	27,181	1,151,059
Facilities acquisition and construction services:						
Instructional equipment					-	-
Non-Instructional equipment	-	-	-	-	-	-
Building/ Construction Services						
Total Facilities acquisition and construction						
services	<u> </u>	<u> </u>		<u> </u>		
Transfer of Funds to School Based Budgets	4,511,718	*		<u> </u>		4,511,718
Total Transfers	4,511,718		<u> </u>	<u>-</u>	<u>-</u>	4,511,718
Total Expenditures	5,744,502	167,008	116,556	71,312	96,105	6,195,483
Excess (Deficiency) of Revenues and Other						
Financing Sources Over/(Under) Expenditures	-	-	-	-	-	
Other Financing Sources						
Transfer In - General Fund	-					-
Net Changes in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	<u>s</u> -	\$	<u>\$</u>	<u>\$</u>	\$

	255 IDEA Part B Basic <u>2022/2023</u>	257 IDEA Preschool <u>2022/2023</u>	259 ARP IDEA Basic	258 ARP IDEA Preschool	272 Title II Part A Reg. <u>2022/2023</u>	282 Title IV <u>2022/2023</u>	<u>Sub-total</u>
Revenues Fodoral courses	£ 2.942.269	6 116 7/0	£ 501 (70	¢ 45.001	¢ 601.460	e 210.4/2	6 5 40C 051
Federal sources State sources	\$ 3,842,268	\$ 115,768	\$ 521,673	\$ 45,621	\$ 581,458	\$ 319,463	\$ 5,426,251
Other Local			<u> </u>				
Total Revenue	3,842,268	115,768	521,673	45,621	581,458	319,463	5,426,251
Expenditures							
Instruction: Salaries of teachers Other salaries for instruction Purchased prof. and technical services Other purchased services General supplies Textbooks Other objects	150,000 572,112 127,667	19,159	32,827			48,257 127,493	198,257 572,112 307,146
Co-Curricuular Activities							
Total instruction	849,779	19,159	32,827	<u> </u>	<b>_</b>	175,750	1,077,515
Support services: Salaries of Teachers Salaries of Supervisors of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assistants Other Salaries Salary of Community Parent Involvement Spec	28,754 47,795				302,012	112,067	414,079 - 28,754 47,795 - -
Salaries of Master Teachers Personal Services - Employee Benefits Purchased Professional - Education Services Purchased Ed Svos - Contracted Prek Purchased Ed Svos - Head Start Other purchased professional Ed. Services Other Purchased Professional Services Rentals	12,812 1,531,205	46,307			215,357 -1,279	21,010	249,179 1,576,233 - - -
Purchased Professional and Technical Services Other Purchased Services Contracted Srv - Transportation(Field Trips) Travel Miscellaneous Purchased Services Supplies and Materials	1,318,240 45,124	50,302	488,846	45,621	28,668 18,798 17,902	9,875 550 211	1,941,552 19,348 - - - 63,237
Other objects	,				- · <b>,</b> · · · ·		-
							-
Total support services	2,983,930	96,609	488,846	45,621	581,458	143,713	4,340,177
Facilities acquisition and construction services: Instructional equipment Non-Instructional equipment Building/ Construction Services	8,559		<u>-</u>		-	-	- 8,559 
Total Facilities acquisition and construction services	8,559		_	_		-	8,559
Transfer of Funds to School Based Budgets							
Total Transfers				-			-
Total Expenditures	3,842,268	115,768	521,673	45,621	581,458	319,463	5,426,251
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
Other Financing Sources Transfer In - General Fund			<u> </u>	<u> </u>			
Net Changes in Fund Balance	-	-	-	-	-	-	-
Fund Balance, Beginning of Year		<u> </u>					
Fund Balance, End of Year	<u>\$</u>	<u>\$ -</u>	<u>\$</u>	<u>\$</u> -	<u>\$</u>	<u>\$ -</u>	<u>s -</u>

	361 Carl D. Perkins Voc & Tech Ed. 2022/2023	391 Middle Grade <u>2022/2023</u>	422 NJ After School Program	423 NJ After School <u>Program</u>	431 Wrap Around 2022/2023	280 21st Century 2022/2023	<u>Sub-total</u>
Revenues	<u> </u>	200212020	riogram	riogram		<u>actante ac</u>	<u>Bub total</u>
Federal sources	\$ 84,284					\$ 567,329	\$ 651,613
State sources		\$ 62,118	\$ 28,446	\$ 72,902	\$ 135,960		299,426
Other Local	<del>_</del>		<b>-</b>		-		··
Total Revenue	84,284	62,118	28,446	72,902	135,960	567,329	951,039
Expenditures Instruction:							
Salaries of teachers Other salaries for instruction	8,883	13,540	2,807	44,452		233,896	303,578
Purchased prof. and technical services	26,613			2,000		9,561	38,174
Other purchased services General supplies Touch as la	34,686	25,336		18,890		35,943	114,855
Textbooks Other objects		8,909		2,100		26,980	- 37,989
Co-Curricuular Activities							
Total instruction Support services:	70,182	47,785	2,807	67,442		306,380	494,596
Salaries of Teachers		6,388				149,802	156,190
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	509		3,383	2,960		49,400	56,252
Purchased Ed Svcs -Contracted Prek Purchased Ed Svcs -Head Start							-
Other purchased professional Ed. Services Other Purchased Professional Services							-
Rentals	10.000					00.000	-
Purchased Professional and Technical Services Other Purchased Services Contracted Srv - Transportation(Field Trips)	10,000	7,945	22,256	2,500		20,000 41,747	30,000 74,448 -
Travel Miscellaneous Purchased Services					12,566		12,566
Supplies and Materials Other objects	3,593				123,394		123,394 3,593
		·•					
Total support services	14,102	14,333	25,639	5,460	135,960	260,949	456,443
Facilities acquisition and construction services: Instructional equipment							-
Non-Instructional equipment Building/ Construction Services	-	-	-	- -	-	<u> </u>	-
Total Facilities acquisition and construction services	_		_		_	_	
Transfer of Funds to School Based Budgets						•	
Total Transfers		<u> </u>		<b>-</b>			<u> </u>
Total Expenditures	84,284	62,118	28,446	72,902	135,960	567,329	951,039
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
Other Financing Sources Transfer In - General Fund		<u>-</u>	<u> </u>		<u> </u>		-
Net Changes in Fund Balance	-	-	-	-	-		-
Fund Balance, Beginning of Year	<u> </u>				-	<u> </u>	<u> </u>
Fund Balance, End of Year	<u>\$</u>	\$	<u>\$</u>	<u>\$</u>	<u> </u>	\$	<u>\$</u>

ί,

_	511 Nonpublic <u>Security</u>	501 NJ Nonpublic <u>Textbooks</u>	502 Chapter 192 Compensatory <u>Education</u>	Chapter 192 Home <u>Instruction</u>	505 Chapter 192 <u>Transportation</u>	<u>Sub-total</u>
Revenues Federal sources						-
State sources Other Local	\$ 34,850	\$ 11,220 	\$    177,896	\$	\$    23,001	250,305
Total Revenue	34,850	11,220	177,896	3,338	23,001	250,305
Expenditures Instruction: Salaries of teachers Other salaries for instruction Purchased prof. and technical services Other purchased services General supplies Textbooks Other objects Co-Curricuular Activities	34,850	11,220		3,338		3,338 - 46,070 -
Total instruction	34,850	11,220		3,338		49,408
Support services: Salaries of Teachers Salaries of Supervisors of Instruction Salaries of Other Professional Staff Salaries of Secr and Clerical Assistants Other Salaries Salary of Community Parent Involvement Spec Salaries of Master Teachers Personal Services - Employee Benefits Purchased Professional - Education Services Purchased Ed Svcs -Contracted Prek 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			177,896		23,001	177,896
				-	<u> </u>	
Total support services			177,896		23,001	200,897
Facilities acquisition and construction services: Instructional equipment Non-Instructional equipment Building/ Construction Services	- -				- 	-
Total Facilities acquisition and construction services	<u> </u>	<u> </u>			<u> </u>	-
Transfer of Funds to School Based Budgets			<u> </u>	<u> </u>		
Total Transfers						
Total Expenditures	34,850	11,220	177,896	3,338	23,001	250,305
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	• -	-	-	-	-	- -
Other Financing Sources Transfer In - General Fund			<u> </u>			-
Net Changes in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year						<u> </u>
Fund Balance, End of Year	<u>\$</u>	<u> </u>	<u> </u>	<u>\$</u>	<u> </u>	

	506 Chapter 193 Supplemental <u>Instruction</u>	507 Chapter 193 Exam and <u>Class</u>	508 Chapter 193 Corrective <u>Speech</u>	509 Nonpublic Nursing <u>Aid</u>	512 Nonpublic <u>Technology</u>	618 Adult <u>Education</u>	<u>Sub-total</u>
Revenues						6 63 686	£ 82.000
Federal sources State sources	\$ 21,972	\$ 25,026	\$ 21,855	\$ 21,604	\$ 7,140	\$ 83,980	\$
Other Local							
Total Revenue	21,972	25,026	21,855	21,604	7,140	83,980	181,577
Expenditures							
Instruction: Salaries of teachers Other salaries for instruction						75,998	75,998 -
Purchased prof. and technical services Other purchased services					7,140		- - 7 140
General supplies Textbooks					7,140		7,140
Other objects							-
Co-Curricuular Activities							
Total instruction		<b>-</b>	<u>-</u>		7,140	75,998	83,138
Support services: Salaries of Teachers Salaries of Supervisors of Instruction						1,600 2,580	1,600 2,580
Salaries of Other Professional Staff Salaries of Secr and Clerical Assistants Other Salaries						3,647 155	- 3,647 155
Salary of Community Parent Involvement Spec Salaries of Master Teachers Personal Services - Employee Benefits							
Purchased Professional - Education Services Purchased Ed Svcs -Contracted Prek	21,972		21,855				43,827
Purchased Ed Svcs -Head Start Other purchased professional Ed. Services							
Other Purchased Professional Services				21,604			21,604
Rentals Purchased Professional and Technical Services Other Purchased Services		25,026					25,026
Contracted Srv - Transportation(Field Trips) Travel							•
Miscellaneous Purchased Services Supplies and Materials Other objects							-
	<u> </u>	<u> </u>	-		<u> </u>		
Total support services	21,972	25,026	21,855	21,604		7,982	98,439
Facilities acquisition and construction services:							
Instructional equipment	-	-	-	-	-	-	-
Non-Instructional equipment	-	-	-	-	-	-	-
Building/ Construction Services			<u>_</u>				
Total Facilities acquisition and construction services	<u>-</u>	<del>_</del>	<u> </u>		=		<b>-</b>
Transfer of Funds to School Based Budgets	<u> </u>		<u>-</u>			<u> </u>	
Total Transfers	<u> </u>	<b>-</b>					<u>-</u>
Total Expenditures	21,972	25,026	21,855	21,604	7,140	83,980	181,577
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-		-	-
Other Financing Sources Transfer In - General Fund	<u> </u>				<b>_</b>	<b>.</b>	<u> </u>
Net Changes in Fund Balance	-	-	-	-	-	-	-
Fund Balance, Beginning of Year		<u> </u>	<u> </u>	<u> </u>	<u> </u>		
Fund Balance, End of Year	<u>s</u>	<u> </u>	<u>\$</u>	<u>s -</u>	<u>\$</u>	<u>\$</u>	\$

	483 CARES Act ESSER II	484 ESSER II Learning Acceleration	485 ESSER II Mental Health	487 CARES Act <u>ESSER III</u>	488 ESSER III Acc Learning Coach	480 Addressing Learning Loss	Sub-total
Revenues	DODAT	<u>Internation</u>	<u>II building</u>	<u>BBBAR III</u>	<u>couon</u>	Liourning 2000	<u>oud totui</u>
Federal sources	\$ 6,164,019	\$ 77,638	\$ 11,391	\$ 22,957,245	\$ 393,045		\$ 29,603,338
State sources						\$ 1,751	1,751
Other Local	î						
Total Revenue	6,164,019	77,638	11,391	22,957,245	393,045	1,751	29,605,089
Expenditures Instruction:							
Salaries of teachers				1,239,154			1,239,154
Other salaries for instruction	-	6,579		219,570			226,149
Purchased prof. and technical services	143,698	71,059	38	981,127			1,195,922
Other purchased services	,			101,424			101,424
General supplies	94,712	-		2,395,852	41,045	-	2,531,609
Textbooks				547,420			547,420
Other objects	-						-
Co-Curricuular Activities	•						
Total instruction	238,410	77,638	38	5,484,547	41,045	<b>-</b>	5,841,678
Support services:							
Salaries of Teachers				004.010			-
Salaries of Supervisors of Instruction				234,010			234,010
Salaries of Other Professional Staff Salaries of Secr and Clerical Assistants	-			18,929			18,929
Other Salaries	639,468			2,013,618			- 2,653,086
Salary of Community Parent Involvement Spec	039,408			2,015,018			2,055,080
Salaries of Master Teachers							-
Personal Services - Employee Benefits	328,192					1,751	329,943
Purchased Professional - Education Services	,					-,	-
Purchased Ed Svcs -Contracted Prek							-
Purchased Ed Svcs -Head Start							-
Other purchased professional Ed. Services							-
Other Purchased Professional Services	475,707			1,004,027			1,479,734
Rentals Purchased Professional and Technical Services	104,633		11,353	590,873	252,000		- 958,859
Other Purchased Services		-	11,555	570,075	252,000		-
Contracted Srv - Transportation(Field Trips) Travel	702,906			70,935			773,841
Miscellaneous Purchased Services							-
Supplies and Materials	361,797			43,670			405,467
Other objects				10,070			-
	-			<u> </u>		<u> </u>	
Total support services	2,612,703		11,353	3,976,062	252,000	1,751	6,853,869
Facilities acquisition and construction services:							
Instructional equipment				215,972	100,000		315,972
Non-Instructional equipment	370,925			158,589			529,514
Building/ Construction Services	2,941,981			13,122,075		<u> </u>	16,064,056
Total Regulities acquisition and construction							
Total Facilities acquisition and construction services	3,312,906	-	-	13,496,636	100,000		16,909,542
				13,490,030	100,000		10,909,942
Transfer of Funds to School Based Budgets		<u> </u>	<u> </u>		<u> </u>	-	
Total Transfers		<u> </u>	<u> </u>	<u> </u>	<u> </u>		
Total Expenditures	6,164,019	77,638	11,391	22,957,245	393,045	1,751	29,605,089
			<u> </u>			<u></u>	
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-
Other Financing Sources							···
Transfer In - General Fund			<u> </u>				
Net Changes in Fund Balance	-	-	-	-			-
Fund Balance, Beginning of Year					<u> </u>		
							-
Fund Balance, End of Year	\$	<u>\$</u>	\$	<u> </u>	<u>s</u> -	<u>\$</u>	<u> </u>

-	491 ARP- MENTAL <u>HEALTH</u>	492 SDA 2022 Emergent <u>Grant</u>	490 ARP- EVID BASED LEARNING	800 Local Recreation <u>Improvement</u>	<u>Sub-total</u>
Revenues Federal sources	\$ 45,000		\$ 15,234		\$ 60,234
State sources	,	\$ 627,361		\$ 100,000	727,361
Other Local	<b>_</b>				
Total Revenue	45,000	627,361	15,234	100,000	787,595
Expenditures					
Instruction: Salaries of teachers					
Other salaries for instruction					-
Purchased prof. and technical services					-
Other purchased services		1			-
General supplies	-		15,234	-	15,234
Textbooks Other objects					-
Co-Curricuular Activities	-	-	-	-	-
		·			·····
Total instruction			15,234	<u> </u>	15,234
Support services: Salaries of Teachers					-
Salaries of Supervisors of Instruction					-
Salaries of Other Professional Staff					-
Salaries of Secr and Clerical Assistants					-
Other Salaries					-
Salary of Community Parent Involvement Spec Salaries of Master Teachers					-
Personal Services - Employee Benefits	-				-
Purchased Professional - Education Services					-
Purchased Ed Svcs -Contracted Prek					-
Purchased Ed Svcs -Head Start					-
Other purchased professional Ed. Services Other Purchased Professional Services					-
Rentals					-
Purchased Professional and Technical Services	45,000				45,000
Other Purchased Services					-
Contracted Srv - Transportation(Field Trips) Travel					-
Miscellaneous Purchased Services					-
Supplies and Materials					-
Other objects					-
			<u> </u>		
Total support services	45,000	<del>_</del>		<u> </u>	45,000
Facilities acquisition and construction services:					-
Instructional equipment Non-Instructional equipment					-
Building/ Construction Services	-	627,361	-	100,000	727,361
Total Facilities acquisition and construction					
services	<b>-</b> _	627,361		100,000	727,361
Transfer of Funds to School Based Budgets		-	-		-
Total Transfers		<u> </u>			
Total Expanditures	45 000	627.261	15 024	100,000	797 505
Total Expenditures	45,000	627,361	15,234	100,000	787,595
Excess (Deficiency) of Revenues and Other					-
Financing Sources Over/(Under) Expenditures	-	-	-	-	-
Other Financing Sources					-
Transfer In - General Fund	<u></u> _	-			-
					-
Net Changes in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
					-
Fund Balance, End of Year	¢	\$-	ç	¢	\$-
i and Dalance, End Of Teat		φ	\$ -	\$	• 

#### EAST ORANGE BOARD OF EDUCATION SPECIAL REVENUE FUND COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES BUDGETARY BASIS

FOR THE FISCAL	YEAR ENDED	JUNE 30, 2023
----------------	------------	---------------

Revenues	435 SDA 2023 Emergent <u>Grant</u>		218 Preschool Education <u>Aid</u>		<u>Others</u>		Student <u>Activities</u>	F	Robeson <u>Field</u>		Total 2023
Federal sources										\$	42,020,899
State sources Other Local	\$ 1,036,347	\$ 	18,243,647	<u>\$</u>	58,406	<u>\$</u>	412,620	<u>\$</u>			20,656,434 471,034
Total Revenue	1,036,347		18,243,647		58,406		412,620		8		63,148,367
Expenditures											
Instruction: Salaries of teachers Other salaries for instruction Purchased prof. and technical services			4,052,651 1,272,966		6,236						5,838,870 1,499,115 1,693,746
Other purchased services General supplies Textbooks			8,334 67,211		- 18,200						703,137 3,199,596 547,420
Other objects Co-Curricuular Activities				-	<u>-</u>		443,574		<u> </u>		37,989 443,574
Total instruction			5,401,162		24,436		443,574				13,963,447
Support services: Salaries of Teachers Salaries of Supervisors of Instruction Salaries of Other Professional Staff			289,719 933,573								948,252 526,309 981,948
Salaries of Secr and Clerical Assistants			209,346								260,788
Other Salaries Salary of Community Parent Involvement Spec			189,283 114,971								2,842,524 172,054
Salaries of Master Teachers			573,406								573,406
Personal Services - Employee Benefits			- 2,223,124								3,468,501
Purchased Professional - Education Services Purchased Ed Svcs -Contracted Prek			6,638,788								1,797,956 6,638,788
Purchased Ed Svcs -Head Start			1,340,425								1,340,425
Other purchased professional Ed. Services Other Purchased Professional Services Rentals			100,162 105,494								100,162 1,606,832
Purchased Professional and Technical Services					-						3,037,134
Other Purchased Services Contracted Srv - Transportation(Field Trips)			8,204		3,381						133,488 805,046
Travel			4,867								4,867
Miscellaneous Purchased Services			2,749		4,963						20,278
Supplies and Materials Other objects			75,934 23,423		25,626						726,306 28,258
		<b>400</b> 00 - 100 - 100 - 100 - 100									
Total support services	<u> </u>		12,833,468		33,970					••••	26,013,322
Facilities acquisition and construction services: Instructional equipment			-								315,972
Non-Instructional equipment Building/ Construction Services	1,036,347		9,017		-		-		-		547,090 17,827,764
-	1,030,347						-				17,827,704
Total Facilities acquisition and construction services	1,036,347		9,017						<u> </u>		18,690,826
Transfer of Funds to School Based Budgets							-	<b></b>		•	4,511,718
Total Transfers	<del>_</del>										4,511,718
Total Expenditures	1,036,347		18,243,647		58,406		443,574		•		63,179,313
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-		-				(30,954)		8		(30,946)
Other Financing Sources Transfer In - General Fund	<b>-</b>		<del>_</del>		<u> </u>						
Net Changes in Fund Balance	-		-				(30,954)		8		(30,946)
Fund Balance, Beginning of Year			<u> </u>	<u>\$</u>		<u>\$</u>	182,276	<u>\$</u>	10,353		192,629
Fund Balance, End of Year	<u> </u>	\$	-	\$		\$	151,322	\$	10,361	\$	161,683

### 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, 2023

	Original <u>Budget</u>		Adjustments	Final <u>Budget</u>	<u>Actual</u>	Variance <u>Final to Actual</u>
EXPENDITURES						
Instruction						
Salaries of Teachers	\$ 4,503,80	53	\$ 396,589	\$ 4,900,452	\$ 4,052,651	\$ 847,801
Other Salaries for Instruction	1,461,2	50	(74,226)	1,387,024	1,272,966	114,058
Other Purchased Services	34,50		(25,984)	8,516	8,334	182
Tuition to Other LEAs Within State- Regular	142,52		-	142,520	-	142,520
General Supplies	71,24	40	(2,639)	68,601	67,211	1,390
Other Objects	-			-		-
Total Instruction	6,213,3	73	293,740	6,507,113	5,401,162	1,105,951
Support Services:						
Salaries of Supervisors of Instruction	137,91	75	200,031	338,006	289,719	48,287
Salaries of Principals/Asst. Principals/Program Dir	159,59	96	-	159,596	-	159,596
Salaries of Other Professional Staff	1,296,63	39	(197,740)	1,098,899	933,573	165,326
Salaries of Secr. And Clerical Assistants	215,30		20,108	235,412	209,346	26,066
Other Salaries	204,20	00	16,689	220,889	189,283	31,606
Salaries of Community Parent Involvement Spec	118,44	45	19,403	137,848	114,971	22,877
Salaries of Master Teachers	647,20	53	(14,696)	632,567	573,406	59,161
Personal Services - Employee Benefits	2,368,00	06	(102,629)	2,265,377	2,223,124	42,253
Purchased Ed Services - Pre-K	7,217,55	56	-	7,217,556	6,638,788	578,768
Purchased Ed Services - Head Start	1,693,98	80	-	1,693,980	1,340,425	353,555
Other Purchased Professional - Ed. Services	148,0		(47,888)	100,162	100,162	-
Other Purchased Professional Services	329,35		(222,680)	106,677	105,494	1,183
Rentals	10,00		(10,000)	-	~	-
Contr. Serv Trans.	33,25		(24,538)	8,712	8,204	508
Travel	26,30		(20,511)	5,789	4,867	922
Miscellaneous Purchased Services	37,70		(34,951)	2,749	2,749	-
Supplies and Materials	70,14		9,360	79,505	75,934	3,571
Other Objects	25,50	<u>00</u>	26,189	51,689	23,423	28,266
Total Support Services	14,739,20	56	(383,853)	14,355,413	12,833,468	1,521,945
Facilities Acquisition and Const. Serv:						
Instructional Equipment	-		81,096	81,096	-	81,096
Non Instructional Equipment	-		9,017	9,017	9,017	-
Total Facilities and Acquisition and Constr. Serv.			90,113	90,113	9,017	81,096
Total Expenditures	\$ 20,952,63	39	<u>\$</u>	<u>\$ 20,952,639</u>	\$ 18,243,647	\$ 2,708,992
Calc	culation of Bi	udge	et & Carryover			
Total	2022-2023 H	resc	chool Education	n Aid Allocation		\$ 18,647,479
				(June 30, 2022)		3,363,363
				Year Adjustment		1,041
	Total Fun	ds A		)22-2023 Budget		22,011,883
Less: 2022-202	3 Budgeted I			n Aid (Including		
	1 151			geted Carryover)		(20,952,639)
Available & Unbudgeted Pre						1,059,244
		-		ol Education Aid		2,708,992
2022-2	023 Actual C	Carry	vover- Preschoo	ol Education Aid		\$ 3,768,236
2022-2023 Preschool E		\$ 1,738,207				

# 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, 2023

		Original <u>Budget</u>	A	<u>djustments</u>		Final <u>Budget</u>		Actual		Variance al to Actual
EXPENDITURES		<u>Dudger</u>				<u>»augor</u>		<u>A COMBA</u>	<u></u>	
Instruction										
Salaries of Teachers	\$	4,503,863	\$	396,589	\$	4,900,452	\$	4,052,651	\$	847,801
Other Salaries for Instruction	Ψ	1,461,250	Ψ	(74,226)	Ψ	1,387,024	Ψ	1,272,966	Ψ	114,058
Other Purchased Services		34,500		(25,984)		8,516		8,334		182
Tuition to Other LEAs Within State- Regular		142,520		(,> 0 .)		142,520		-		142,520
General Supplies		71,240		(2,639)		68,601		67,211		1,390
Other Objects		-		(2,055)		-		-		-
Total Instruction		6,213,373		293,740		6,507,113		5,401,162		1,105,951
Support Services:										
Salaries of Supervisors of Instruction		137,975		200,031		338,006		289,719		48,287
Salaries of Principals/Asst. Principals/Program Dir		159,596		-		159,596				159,596
Salaries of Other Professional Staff		1,296,639		(197,740)		1,098,899		933,573		165,326
Salaries of Secr. And Clerical Assistants		215,304		20,108		235,412		209,346		26,066
Other Salaries		204,200		16,689		220,889		189,283		31,606
Salaries of Community Parent Involvement Spec		118,445		19,403		137,848		114,971		22,877
Salaries of Master Teachers		647,263		(14,696)		632,567		573,406		59,161
Personal Services - Employee Benefits		2,368,006		(102,629)		2,265,377		2,223,124		42,253
Purchased Ed. Services - Pre-K		7,217,556		-		7,217,556		6,638,788		578,768
Purchased Ed. Services - Head Start		1,693,980		-		1,693,980		1,340,425		353,555
Other Purchased Professional - Ed. Services		148,050		(47,888)		100,162		100,162		-
Other Purchased Professional Services		329,357		(222,680)		106,677		105,494		1,183
Rentals		10,000		(10,000)		-		-		-
Contr. Serv Trans.		33,250		(24,538)		8,712		8,204		508
Travel		26,300		(20,511)		5,789		4,867		922
Miscellaneous Purchased Services		37,700		(34,951)		2,749		2,749		-
Supplies and Materials		70,145		9,360		79,505		75,934		3,571
Other Objects		25,500		26,189		51,689		23,423		28,266
Total Support Services		14,739,266		(383,853)	*****	14,355,413		12,833,468		1,521,945
Facilities Acquisition and Const. Serv:										
Instructional Equipment		-		81,096		81,096		-		81,096
Non Instructional Equipment				9,017	-	9,017		9,017		
Total Facilities and Acquisition and Constr. Serv	<b></b> ,			90,113		90,113		9,017		81,096
Total Expenditures	\$	20,952,639	<u>\$</u>		<u>\$</u>	20,952,639	\$	18,243,647	\$	2,708,992

### **EXHIBIT E-2b**

# 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, 2023

### THIS SCHEDULE IS NOT APPLICABLE

EXHIBIT E-2c

# SPECIAL REVENUE FUNDS SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED & OTHER SPECIAL EDUCATION COSTS BUDGETARY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### THIS SCHEDULE IS NOT APPLICABLE

**EXHIBIT E-2d** 

# SPECIAL REVENUE FUNDS SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES OTHER PRESCHOOL COSTS BUDGETARY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### 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, 2023

Issue	Issue/Project Title	Modified <u>Appropriation</u>			Expenditu Prior Years		) Date arrent Year		Balance, ne 30, 2023
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		19,009,124		18,714,209	\$	266,739		28,176
10/10/2019	Equipment Lease		7,373,518		6,172,224		150,030		1,051,264
		\$	90,781,589	<u>\$</u>	89,283,995		416,769	<u>\$</u>	1,080,825
	On-Behalf Payments Economic Development Authority/State Construction	Corpo	oration				1,345,018		
	Total Expenditures					\$	1,761,787		
		Avai	bitulation of Fu ilable for Capita End Encumbra	al Pro	ojects			\$	781,810 299,015 1,080,825
			ricted for Capit 1 Balance, June		\$	5,936,293 7,017,118			
	Analysis of Project Fund Sources								
	Construction of East Orange Campus High School and Related Site Improvements								
	Certificates of Participation Proceeds Less: Capitalized Interest Proceeds Reserve Account Proceeds	\$	64,965,476 (1,350,703) (5,697,000)						
	Project Account Proceeds		57,917,773						
	Local Contribution - Interest Income, Net of Transfers	<u></u>	6,481,174						
		\$	64,398,947						

# 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, 2023

<b>Revenues and Other Financing Sources</b> Revenues	
Investment Earnings - COPS	\$ 311,067
Investment Earnings - ESIP	26
Investment Earnings - Lease Purchase	33,538
State Sources- On-Behalf SDA Contributions	1,345,018
Total Revenues	1,689,649
Expenditures and Other Financing Uses	
Expenditures	
Equipment Lease Purchase	150,030
Construction Services - ESIP	266,739
On-Behalf SDA Construction Services	1,345,018
Other Financing Uses	
Transfers Out - Debt Service Fund	311,067
Total Expenditures and Other Financing Uses	2,072,854
Change in Fund Balance	(383,205)
Fund Balance- Beginning of Year	7,400,323
Fund Balance- End of Year	\$ 7,017,118

### 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, 2023

REVENUES AND OTHER FINANCING SOURCES <u>Periods</u> <u>Year</u> <u>Totals</u> <u>Co</u>	st
Interlocal Agreement - Energy Savings Program Proceeds\$ 16,580,000\$ 16,580,000\$ 16,Interlocal Agreement - Premium on Energy Savings Proceeds2,034,3182,034,3182,	580,000 034,318 394,806
11vestment Earnings	394,800
Total Revenues         19,009,098         26         19,009,124         19,	009,124
EXPENDITURES AND OTHER FINANCING SOURCES	
Legal 67,500 67,500	67,500
	125,080
Other Objects 47,773 47,773	46,739
	076,489
	593,316
Total Expenditures and other Financing Sources         18,714,209         266,739         18,980,948         19,	009,124
Excess of Revenues over Expenditures       \$ 294,889       \$ (266,713)       \$ 28,176       \$	-
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 \$ 394,806	
Revised Authorized Cost \$ 19,009,124	
Percentage Increase (Decrease) over Original Authorized	
Cost 2.12%	
Percentage Completion 99.85%	
Original Target Completion Date 1/15/2021	
Revised Target Completion Date6/30/2023	

### 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, 2023

		Prior <u>Periods</u>		Current <u>Year</u>		<u>Totals</u>	A	Revised authorized <u>Cost</u>
REVENUES AND OTHER FINANCING SOURCES Capital Lease Proceeds Investment Earnings	\$	7,306,500 33,480	\$	33,538	\$	7,306,500 67,018	\$	7,306,500 67,018
Total Revenues		7,339,980		33,538		7,373,518		7,373,518
EXPENDITURES AND OTHER FINANCING SOURCES Supplies and Materials Equipment		6,172,224		150,030		6,322,254		32,583 7,340,935
Total Expenditures and other Financing Sources		6,172,224		150,030		6,322,254		7,373,518
Excess of Revenues over Expenditures	\$	1,167,756	<u>\$</u>	(116,492)	<u>\$</u>	1,051,264	<u>\$</u>	-
Additional Project Information: NJ DOE Project Number SDA Project Number Grant Number Grant Notification Date Grant Amount Original Authorized Cost Additional Authorized Cost Revised Authorized Cost	\$\$\$	N/A N/A N/A N/A 7,306,500 67,018 7,373,518						
Percentage Increase (Decrease) over Original Authorized Cost Percentage Completion Original Target Completion Date Revised Target Completion Date		0.92% 85.74% 6/30/2021 6/30/2024						

# **PROPRIETARY FUNDS**

# **EXHIBIT G-1**

## EAST ORANGE BOARD OF EDUCATION ENTERPRISE FUNDS COMBINING STATEMENT OF NET POSITION AS OF JUNE 30, 2023

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, 2023

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

**EXHIBIT G-3** 

# COMBINING STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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, 2023

### NOT APPLICABLE

### **EXHIBIT I-2**

### LONG TERM DEBT SCHEDULE OF CAPITAL FINANCING AGREEMENTS AND LEASES PAYABLE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Issue	Interest Rate <u>Payable</u>	Amount of Original <u>Issue</u>	Balance July 1, 2022	Additions/ <u>Accretion</u>	<u>Payments</u>	Balance <u>June 30, 2023</u>
Capital Financing Agreements						
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 33,750,351	\$ 2,206,983	\$ 5,690,000	\$ 30,267,334
Interlocal Agreement - City of East Orange	3.00%-5.00%	16,580,000	16,050,000		585,000	15,465,000
TD Equipment Lease	1.77%	7,306,500	4,443,111		1,455,135	2,987,976
Total Capital Financing Agreements			54,243,462	2,206,983	7,730,135	48,720,310
Leases Payable						
Xerox Copier Lease - 78 Units		1,209,080	261,968		241,816	20,152
			<u>\$ 54,505,430</u>	\$ 2,206,983	<u>\$     7,971,951</u>	\$ 48,740,462

### EAST ORANGE BOARD OF EDUCATION LONG TERM DEBT DEBT SERVICE FUND BUDGETARY COMPARISON SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

.

	Original <u>Budget</u>	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources					
Property Taxes	\$ 1,883,6	63	\$ 1,883,663	\$ 1,883,663	
State Sources					
Intergovernmental					
State	3,495,8		3,495,837	3,495,837	
Total Revenues	5,379,5	00	5,379,500	5,379,500	
EXPENDITURES:					
Debt Service:					
Principal	1,559,3	45 -	1,559,345	1,559,345	
Interest	4,130,6		4,130,655	4,130,655	-
Total Expenditures	5,690,0	00	5,690,000	5,690,000	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(310,5	00)	(310,500)	(310,500)	
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	310,5		310,500	311,067	<u>\$ 567</u>
Total Other Financing Sources/(Uses)	310,5	00		311,067	567
Excess (Deficiency) of Revenues and Other Financing Sources Over					
(Under) Expenses and Other Financing Uses				567	567
Fund Balance, July 1 2022	4,9	32 -	4,932	4,932	<b>_</b>
Fund Balance, June 30, 2023	<u>\$ 4,9</u>	<u>- 32</u>	\$ 4,932	\$ 5,499	<u>\$ 567</u>

### STATISTICAL SECTION

This part of the East Orange Board of Education's annual comprehensive 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 district's overall financial health.

Contents	<u>Exhibits</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the district'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 district'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 afforda- bility of the district's current levels of outstanding debt and the district'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 district'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 district's financial report relates to the services the district provides and the activities it performs.	J-16 to J-20

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

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

					As of J	lune 30,				
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities Net Investment in Capital Assets Restricted Unrestricted	\$ 280,299,345 10,079,182 1,255,351	\$ 270,560,146 7,100,321 (64,255,688)	\$ 261,826,434 6,614,231 (72,293,228)	\$255,029,675 6,442,880 (90,053,685)	\$ 249,762,329 6,393,031 (92,262,787)	\$ 259,177,058 9,249,161 (90,898,473)	\$ 259,307,518 10,234,135 (92,228,253)	\$ 252,371,428 7,921,450 (78,312,600)	\$ 247,786,864 5,864,393 (66,952,474)	\$ 255,601,857 5,745,921 (71,344,606)
Total Governmental Activities Net Position	\$ 291,633,878	\$ 213,404,779	<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>	\$ 181,980,278	\$ 186,698,783	\$ 190,003,172
Business-Type Activities Investment in Capital Assets Restricted Unrestricted (Deficit)	\$ 699,662	<u>\$ 761,715</u>	<u>\$ 712,068</u>	\$ 666,515	\$ 8,595 	\$ 11,052 	\$ 8,657 596,170	\$	\$	\$     2,897 (157,431)
Total Business-Type Activities Net Position	\$ 699,662	\$ 761,715	\$ 712,068	\$ 666,515	\$ 819,065	<u>\$ 807,724</u>	\$ 604,827	\$ 1,145,234	\$ 2,278,143	<u>\$ (154,534)</u>
District-Wide Net Investment in Capital Assets Restricted Unrestricted	\$ 280,299,345 10,079,182 1,955,013	\$ 270,560,146 7,100,321 (63,493,973)	\$ 261,826,434 6,614,231 (71,581,160)	\$ 255,029,675 6,442,880 (89,387,170)	\$ 249,770,924 6,393,031 (91,452,317)	\$ 259,188,110 9,249,161 (90,101,801)	\$ 259,316,175 10,234,135 (91,632,083)	\$ 252,377,690 7,921,450 (77,173,628)	\$ 247,790,731 5,864,393 (64,678,198)	\$ 255,604,754 5,745,921 (71,502,037)
Total District Net Position	\$ 292,333,540	\$ 214,166,494	\$ 196,859,505	\$ 172,085,385	\$ 164,711,638	\$ 178,335,470	<u>\$ 177,918,227</u>	\$ 183,125,512	\$ 188,976,926	\$ 189,848,638

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

#### EXHIBIT J-2

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

					Fiscal Year F	Ending June 30,				
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Expenses Governmental Activities Instruction		•								
Regular Special Education Other Special Education	\$ 125,033,642 31,995,251	\$ 133,386,836 32,882,190	\$ 139,999,548 34,164,139	\$ 157,782,758 37,315,910	\$ 151,259,968 35,474,282	\$ 139,185,600 32,117,840	\$ 138,070,765 30,891,738	\$ 148,183,280 29,319,708	\$ .139,478,931 	\$ 142,874,294 24,175,822
Other Instruction School Sponsored Activities And Athletics Community Services	7,429,674 1,388,855 11,982	9,811,271 1,322,598 6,604	8,420,210 1,467,455 580	9,810,231 1,724,759 265	8,860,038 1,961,215 757	8,221,850 1,831,639 1,611	8,699,379 1,532,335	7,826,588 2,216,183	6,399,511 2,469,732 2,311	5,959,171 2,780,641 1,673
Support Services: Student & Instruction Related Services General Administration School Administrative Services	44,673,589 3,051,209 10,904,338	47,148,043 2,531,249 12,748,864	52,087,677 2,244,143 15,410,958	60,097,224 2,741,325 15,628,920	59,037,783 3,372,180 16,178,577	54,516,017 3,053,785 14,651,066	53,780,965 2,876,751 15,535,702	59,075,646 2,754,730 16,838,267	50,114,558 2,691,124 14,652,231	56,904,394 3,081,708 12,568,872
Central Services/Business Services Administrative Information Technology Plant Operations And Maintenance	4,258,509 1,001,033 29,601,519	4,615,397 1,130,778 29,443,234	5,425,784 1,242,712 29,537,611	5,110,719 1,129,749 30,804,341	5,337,020 1,276,311 29,811,560	4,797,644 1,229,696 25,942,065	4,997,151 856,501 24,625,386	3,933,696 601,801 24,707,698	3,683,739 866,433 23,070,968	4,808,450 1,156,624 26,342,505
Pupil Transportation Unallocated Benefits Interest on Long-Term Debt Unallocated Depreciation	5,634,526	5,872,240 4,809,224	5,980,161 4,423,704	6,372,956 4,114,266	6,105,418 3,757,004	6,465,271 3,674,077	7,790,088 3,929,828	1,806,173 3,850,420	10,847,995 3,281,587	13,555,958 2,829,059
N N N N N Total Governmental Activities Expenses	267,097,665	285,708,528	300,404,682	332,633,423	322,432,113	295,688,161	293,586,589	301,114,190	285,388,424	297,039,171
Business-Type Activities: Food Service	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	9,043,341
Total Business-Type Activities Expense	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	9,043,341
Total District Expenses	\$ 272,808,881	\$ . 291,820,369	\$ 306,850,913	\$ 339,279,343	\$ 329,140,574	\$ 302,712,379	\$ 299,071,290	\$ 304,349,343	\$ 292,223,878	\$ 306,082,512
Program Revenues Governmental Activities: Charges For Services: Tuition/Rentals/Student Activities					\$ 262,825	\$ 236,790	\$ 12,160	\$ 1,509	\$ 44,933	\$ 412,620
Operating Grants And Contributions Capital Grants And Contributions	\$ 59,051,000 324,787	\$ 80,372,386 33,889	\$ 90,660,844 449,138	\$ 109,646,796 1,745,619	115,930,855 2,987,676	97,942,315 17,499,731	92,185,383 8,876,510	113,962,190 1,461,712	97,444,499 79,163	94,124,029 16,016,107
Total Governmental Activities Program Revenues	59,375,787	80,406,275	91,109,982	111,392,415	119,181,356	115,678,836	101,074,053	115,425,411	97,568,595	110,552,756

.

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

	Fiscal Year Ending June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Business-Type Activities: Charges For Services Food Service Operating Grants And Contributions Capital Grants And Contributions	\$	\$	\$	\$ 738,622 5,861,140	\$	\$ 912,311 6,091,198	\$ 531,569 4,739,911 	\$     22,374 3,753,186	\$	\$
Total Business Type Activities Program Revenues	5,877,953	6,173,362	6,396,060	6,599,762	6,859,505	7,003,509	5,271,480	3,775,560	7,968,066	6,608,260
Total District Program Revenues	\$ 65,253,740	<u>\$ 86,579,637</u>	\$ 97,506,042	<u>\$ 117,992,177</u>	\$ 126,040,861	\$ 122,682,345	<u>\$ 106,345,533</u>	\$ 119,200,971	<u>\$ 105,536,661</u>	<u>\$ 117,161,016</u>
Net (Expense)/Revenue Governmental Activities Business-Type Activities Total District-Wide Net Expense	\$ (207,721,878) 166,737 \$ (207,555,141)	\$ (205,302,253) 61,521 \$ (205,240,732)	\$ (209,294,700) (50,171) \$ (209,344,871)	\$ (221,241,008) (46,158) \$ (221,287,166)	\$ (203,250,757) 151,044 \$ (203,099,713)	\$ (180,009,325) (20,709) \$ (180,030,034)	\$ (192,512,536) (213,221) \$ (192,725,757)	\$ (185,688,779) 540,407 \$ (185,148,372)	\$ (187,819,829) 1,132,612 \$ (186,687,217)	\$ (186,486,415) (2,435,081) \$ (188,921,496)
Total District wide Net Expense		J (203,240,752)	5 (207,544,071)	J (221,207,100)	<u> </u>	<u>. (100,050,054</u> )	<u>    (1)2,123,131</u>	<u>    (103,140,372</u> )	<u> </u>	<u>     (100,721,430</u> )
General Revenues and Other Changes in Net Position Governmental Activities: Property Taxes Levied For General Purposes, Net Taxes Levied for Debt Service Federal and state aid for School Based Budgets Federal and State Aid - Unrestricted Federal and State Aid - Restricted for Debt Service Miscellaneous Income Loss on Disposal of Capital Assets Transfers	\$ 18,950,050 1,697,320 2,782,946 166,310,887 3,429,952 2,705,779 (300,000)	\$ 18,950,050 1,697,320 1,983,126 166,594,216 1,468,252 1,201,080	\$ 18,950,050 1,697,320 2,230,255 166,643,743 1,398,335 1,122,820 (5,165)	\$ 21,058,051 1,697,320 2,829,067 166,599,457 1,328,418 3,000,128	\$ 21,479,212 1,697,320 3,260,059 166,929,247 1,258,501 1,100,121	\$ 21,908,798 2,259,963 3,536,670 163,415,749 1,188,585 1,334,733	\$ 22,344,274 1,883,663 3,405,504 159,850,277 1,118,668 1,771,461	\$ 22,791,159 1,883,663 3,628,114 158,539,438 1,048,751 2,464,532	\$ 22,791,159 1,883,663 3,796,895 160,037,534 1,013,793 3,035,442	\$ 22,791,159 1,883,663 - 162,185,628 943,876 1,986,478
Total Governmental Activities	195,576,934	191,894,044	192,037,358	196,512,441	195,724,460	193,644,498	190,373,847	190,355,657	192,558,486	189,790,804
Business-Type Activities: Transfers/Miscellaneous Income	272,824	532	524	605	1,506	9,368	10,324		297	2,404
Total Business-Type Activities	272,824	532	524	605	1,506	9,368	10,324		297	2,404
Total District-Wide	\$ 195,849,758	<u>\$ 191,894,576</u>	<u>\$ 192,037,882</u>	<u>\$ 196,513,046</u>	\$ 195,725,966	<u>\$ 193,653,866</u>	<u>\$ 190,384,171</u>	\$ 190,355,657	<u>\$ 192,558,783</u>	\$ 189,793,208
<b>Change in Net Position</b> Governmental Activities Business-Type Activities	\$ (12,144,944) 439,561	\$ (13,408,209) 62,053	\$ (17,257,342) (49,647)	\$ (24,728,567) (45,553)	\$ (7,526,297) 152,550	\$ 13,635,173 (11,341)	\$ (2,138,689) (202,897)	\$    4,666,878 540,407	\$ 4,738,657 1,132,909	\$
Total District	<u>\$ (11,705,383)</u>	<u>\$. (13,346,156)</u>	<u>\$ (17,306,989</u> )	<u>\$ (24,774,120)</u>	\$ (7,373,747)	\$ 13,623,832	<u>\$ (2,341,586)</u>	\$ 5,207,285	\$ 5,871,566	\$ 871,712

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)

					As of .	June 30,				
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund Reserved Unreserved Nonspendable Restricted Assigned Unassigned	\$ 261,43 24,132,71 2,876,75 (14,051,19	316,961,88177,721,313	\$ 242,581 10,482,052 10,301,713 (14,733,890)	\$ 225,814 6,442,290 8,752,330 (16,771,356)	\$ 223,398 6,391,403 7,114,568 (13,884,844)	\$ 227,224 9,244,862 9,836,144 (14,320,718)	\$ 245,834 10,093,219 9,247,988 (15,191,284)	\$ 9,857,059 12,589,321 (10,714,460)	\$ 7,799,991 16,439,154 (14,030,773)	\$ 5,577,354 10,225,543 (19,354,577)
Total General Fund	<u>\$ 13,219,71</u>	<u>\$ 10,651,868</u>	<u>\$ 6,292,456</u>	<u>(1,350,922</u> )	<u>\$ (155,475)</u>	\$ 4,987,512	\$ 4,395,757	<u>\$ 11,731,920</u>	\$ 10,208,372	<u>\$ (3,551,680)</u>
All Other Governmental Funds Restricted Assigned Unassigned	\$    6,632,04	5 \$ 6,287,584 <del>_</del>	\$     5,936,883 (3,658)	\$    5,936,883 <u>(189,971)</u>	\$ 5,937,921 (376,327)	\$ 21,719,390 	\$ 22,998,029	\$    8,420,994	\$     7,597,884 	\$    7,184,300
Total All Other Governmental Funds	s <u>\$ 6,632,04</u>	5 \$ 6,287,584	\$ 5,933,225	\$ 5,746,912	\$ 5,561,594	<u>\$ 21,719,390</u>	\$ 22,998,029	<u>\$ 8,420,994</u>	<u>\$7,597,884</u>	\$ 7,184,300

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,										
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Revenues												
Tax Levy	\$ 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	\$ 24,674,822		
Tuition Charges	\$ 20,047,570	3 20,047,370	. \$ 20,047,570	5 22,755,571	5 25,170,552	5 24,100,701	5 24,227,757	5 24,074,022	\$ 24,074,022	\$ 24,074,022		
Miscellaneous	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	2,532,046		
State Sources	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	254,206,517		
Federal Sources	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	39,625,521		
Tedelai Sources	12,517,745	0,100,177	0,425,040	0,077,777		10,007,005		15,027,775				
Total Revenue	255,252,721	251,724,486	255,219,145	263,542,671	267,562,170	285,477,806	277,780,933	278,697,070	299,082,877	321,038,906		
Expenditures												
Instruction												
Regular Instruction	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	142,533,341		
Special Education Instruction Other Special Instruction	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	26,319,831		
Other Instruction	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	6,775,573		
School Sponsored Activities and Athletics	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	2,941,601		
Community Services	11,982	6,604	580	265	757	1,611			2,311	1,673		
Support Services:										-		
Student and Inst. Related Services	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	64,257,599		
General Administration	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	3,188,065		
School Administrative Services	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	14,307,646		
<ul> <li>Central Services/Business Services</li> <li>Admin Information Technology</li> </ul>	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	5,513,212		
<ul> <li>Admin. Information Technology</li> </ul>	1,000,954	1,113,573	1,191,576	1,010,468	1,188,242	1,191,462	855,660	722,767	976,344	1,354,715		
Plant Operations And Maintenance	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	28,736,246		
Pupil Transportation	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	13,555,958		
Capital Outlay	1,717,480	271,330	738,388	2,159,875	3,564,541	20,853,39i	14,995,602	16,370,621	4,865,677	16,986,431		
Debt Service:												
Principal	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	3,841,296		
Interest and Other Charges	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	4,899,355		
Cost of Issuance												
Advance Refunding Escrow			. <u></u>	·		230,319	-	-	-	<b>_</b>		
Total Expenditures	262,020,768	254,636,793	259,932,916	271,372,362	266,552,041	282,782,341	286,324,892	285,937,942	301,429,535	335,212,542		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(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)	(14,173,636)		
Other Financing Sources (Uses)	(0,708,047)	(2,712,507)	(4,715,771)	(7,025,051)	1,010,129	2,075,405	(0,545,555)	(7,240,072)	(2,540,050)	(14,175,650)		
Proceeds From Borrowing			· · ·			16,580,000						
Debt Refunded Original Issue Premium on Ref. Bonds						2,034,318						
Capital Leases	-	-	-	-	-	· -	-	-	-	-		
Transfers In	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	4,822,785		
Transfers Out	(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)	(4,822,785)		
Total Other Financing Sources (Uses)	(300,000)					18,614,318				-		
Net Change in Fund Balances	<u>\$ (7,068,047)</u>	\$ (2,912,307)	\$ (4,713,771)	<u>\$ (7,829,691)</u>	\$ 1,010,129	\$ 21,309,783	\$ (8,543,959)	<u>\$ (7,240,872</u> )	\$ (2,346,658)	\$ (14,173,636)		
Debt Service as a Percentage of Noncapital Expenditures	2.36%	1.17%	1.10%	1.01%	0.77%	0.82%	0.67%	1.17%	1.30%	1.21%		
* Noncapital expenditures are total expenditure	es less capital outlay.											
Note:					ч,							

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)

	2014	<u>2015</u>	<u>2016</u>	2017	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Refund of Prior Year Expenditures	\$ 420,609 \$	175,279 \$	185,703 \$	275,153 \$	263,859 \$	433,684 \$	470,645 \$	379,738 \$	262,640	
Interest on Investments	115,006	115,713	65,578	77,434	106,715	355,734	528,223	84,106	14,710 \$	20,660
Rental	64,256	62,816	133,362	199,774	33,975	21,299	12,161	1,509	42,933	140,439
Rentals-Robeson	16,264									
ESIP Rebates								163,589	292,775	696,017
Game Receipts	17,225	17,626	15,764	8,824	14,546	13,590	20,188	976	4,032	478
Canc. Acct. Pay./Acc S&W/Other Liab.	1,685,808		162,145	585,000	16,813	101,020		1,292,604	1,633,350	588,000
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	76,094	519,044	129,756	37,405	4,461	60,395	3,064	57,235	386,407	196,253
∾ Total ∾ ∞	<u>\$ 2,395,262</u> <u>\$</u>	890,478 \$	812,336 \$	2,689,598 \$	788,596 \$	1,201,213 \$	1,145,406 \$	\$ 2,111,053	2,768,914 §	1,641,847

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>
2014	\$	21,738,100	\$ 1,496,943,000	\$ 345,336,200	\$ 25,888,900	\$ 617,769,600	4	\$ 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
2023		103,219,600	2,810,565,400	585,410,700	53,959,500	1,191,674,400	÷	4,744,829,600	12,290,000	4,757,119,600	4,970,943,596	0.642

(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)

Assessment <u>Year</u>	Scho I East Loca	l Direct ool Tax Rate Orange I School <u>strict</u>	C	Overlapp ity of Orange	Co	ates unty of Essex	<u>Total</u>
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
2023		0.642		2.082		0.444	3.168

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

Source: Tax Duplicate, City of East Orange

١

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

	20	023	2	2014		
Taxpayer	 Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value		
			••••••••••••••••••••••••••••••••••••••			
533 Main Street Urban Renewal, LLC	\$ 39,852,500	0.84%				
Harrison Park Owners Inc./Mgt Office	38,020,500	0.80%	\$ 22,983,400	0.67%		
175 Prospect LLC	26,540,000	0.56%				
Corinthian Towers Preservations	24,677,100	0.52%				
EOA 206, LP	22,420,900	0.47%				
I&S Investment	20,796,300	0.44%				
Third Glenwood Assoc., LLC %Shamco	17,883,100	0.38%	11,150,200	0.33%		
40 Washington Tower LLC	16,600,000	0.35%				
OAHS Arlington LLC	16,336,500	0.34%				
Brookhaven Realty, LLC	16,020,000	0.34%				
Park View at 320, LLC			24,269,100	0.71%		
LLC NJ Limited Co			18,854,800	0.55%		
LC E. Orange Shop. Ctr. LLC			18,020,600	0.53%		
RNJ Arlington House			12,971,800	0.38%		
MOD Rehab Housing Assoc 1%Midland			12,386,200	0.36%		
175 Executive House, LLC			11,711,200	0.34%		
Bayville Holding II, LLC			10,900,000	0.32%		
GAIA MPEO, LLC			8,981,500	0.26%		
	\$ 239,146,900	5.03% %	\$ 152,228,800	4.45%		

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	Taxes Levied	Collected within t of the L	Collections in	
Ended	for the Fiscal		Percentage	Subsequent
June 30,	Year	Amount	of Levy	Years
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%	
2023	24,674,822	24,674,822	100.00%	
2018 2019 2020 2021 2022	23,176,532 24,168,761 24,227,937 24,674,822 24,674,822	23,176,532 24,168,761 24,227,937 24,674,822 24,674,822	100.00% 100.00% 100.00% 100.00% 100.00%	

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

				Gov										
Fiscal Year Ended June 30,	Oblij (Type Deb	General gation Bonds e 1 School t - Interlocal greement)		ificates of icipation	Certificates of Participation - Refunding	Sale/Lease Back Contract	Capital Financing greements	T	otal District	Рорц	lation		Per	Capita
		8					 .8			<u>x opu</u>				
2014			\$ 49	9,710,741			\$ 1,709,684	\$	51,420,425		64,448		\$	798
2015			43	8,806,735			1,149,257		49,955,992		64,626			773
2016			4′	7,526,716			579,415		48,106,131		64,639			744
2017			4:	5,946,926					45,946,926		64,558			712
2018			44	4,013,930					44,013,930		64,598			681
2019	\$	16,580,000	4	1,854,137					58,434,137		64,807			902
2020		16,580,000	3	9,392,136			7,306,500		63,278,636		64,630			979
2021		16,580,000	30	6,834,379			5,872,944		59,287,323		68,903			860
2022		16,050,000	33	3,750,131			4,443,111		54,243,242		68,446			792
2023		15,465,000	3	0,267,334			2,987,976		48,720,310		68,446	Е		712

Source: District records

(E) Estimate

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

		Gene	ral Bon							
		General				let General				
Fiscal		igation Bonds				onded Debt	Percentage of			
Year	(T	ype I School			О	utstanding -	Actual Taxable			
Ended	De	Debt - Interlocal				Interlocal	Value of	lue of		
June 30,		Agreement)	De	ductions	1	Agreement	Property	Per Capita		
2014							0.00%		-	
2015							0.00%		-	
2016							0.00%		-	
2017							0.00%		-	
2018							0.00%		-	
2019	\$	16,580,000	\$	(2,456)	\$	16,577,544	0.68%	\$	256	
2020		16,580,000		(4,936)		16,575,064	0.68%		256	
2021		16,580,000		(4,938)		16,575,062	0.68%		241	
2022		16,050,000		(4,932)		16,045,068	0.33% 1		234	
2023		15,465,000		(5,499)	15,459,501 0.32%				226	

Source: District records

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

### EXHIBIT J-12

# EAST ORANGE BOARD OF EDUCATION COMPUTATION OF DIRECT AND OVERLAPPING DEBT FOR FISCAL YEAR ENDED DECEMBER 31, 2022 (Unaudited)

	<b>Total Debt</b>
Municipal Debt:	
East Orange Board of Education	\$ 15,465,000
City of East Orange	108,107,762
	123,572,762
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	39,757,893
Essex County Utilities Authority (B)	-
	39,757,893
	ф. 1.co. ооо. сса
Total Direct and Overlapping Debt	<u>\$ 163,330,655</u>

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2022 equalized value by the total 2022 equalized value for Essex County.

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

Sources: City of East Orange 2022 Annual Debt Statement County of Essex 2022 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 ba	isis
2020	\$ 3,752,977,102
2021	3,990,249,118
2022	4,988,695,994
	\$12,731,922,214
	\$ 4,243,974,071
	\$ 169,758,963
	15,465,000
	¢ 154 202 062

Э	154,293,963

.....

	<u>2014</u>	2015		<u>2016</u>	<u>2017</u>	Fiscal Yea 2018	ur <u>2019</u>	<u>2020</u>	2021	2022	4	2023
Debt Limit	\$ 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	\$ 16	9,758,963
No Total Net Debt Applicable to Limit			. <u> </u>		 	 <u></u>	16,580,000	16,580,000	16,580,000	16,050,000	1	5,465,000
ယ က Legal Debt Margin	\$ 133,659,435	\$ 122,733,708		112,798,444	\$ 109,265,906	 111,889,383	\$ 102,565,054	\$ 109,285,136	\$ 116,977,408	\$ 129,951,435	\$ 15	4,293,963
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%		0.00%	0.00%	0.00%	13.92%	13.17%	12.41%	10.99%		9.11%

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

Department of Treasury, Division of Taxation

#### Note:

GASB requires that ten years of statistical data be presented.

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

<u>Year</u>	Unemployment <u>Rate</u>	County Per Capita <u>Income(1)</u>	School District <u>Population</u>
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%	74,310	68,903
2022	5.80%	N/A	68,446
2023	N/A	N/A	68,446 E

N/A = Not available.

Source: United States Bureau of Census School District Records

Represents the County of Essex's Per Capita Income
 Estimated.

### **EXHIBIT J-15**

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

		2023	2	.014
		Percentage of Total Municipal		Percentage of Total Municipal
Employer	Employees	Employment	Employees	Employment

### INFORMATION IS NOT AVAILABLE

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Function/Program										
Instruction	1,163	1,144	1,156	1,128	1,079	1,092	1,095	1,091	989	891
Support Services:										
Student and Instruction Related Services	305	301	317	308	309	307	310	311	311	339
General Administration	7	8	7	6	5	5	5	5	5	7
School Administrative Services	94	96	101	89	91	92	93	90	97	97
Central Services	36	38	41	39	39	40	40	40	36	57
Administrative Information Technology	7	7	7	7	7	9	9	9	12	17
Plant Operations And Maintenance	305	324	334	344	283	287	294	297	277	280
Pupil Transportation				-						
Total	1,917	1,918	1,963	1,921	1,813	1,832	1,846	1,843	1,727	1,688

~

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

----

#### EXHIBIT J-17

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

								Pu	upil/Teacher Ratio			
Fiscal Year	Enrollment	Ex	Operating penditures (b)			Percentage Teaching ChangeStaff (c)		Elementary (c)	Middle School (c)	Senior High School (c)	Average Daily Enrollment (ADE)	% Change in Average Daily Enrollment
2014	10,041	\$	254,026,604	\$	26,813	9.35%					9,474	-8.04%
2015	9,820		247,928,196		25,247	-5.84%		1:21	1:23	1:23	9,465	-0.09%
2016	10,371		252,747,378		24,371	-3.47%					8,837	-6.63%
2017	9,863		262,933,338		26,659	9.39%					9,068	2.61%
2018	9,959		257,297,500		25,836	-3.09%	1,079				9,161	1.03%
2019	9,870		256,008,631		25,938	0.40%	832	1:12	1:12	1:12	9,242	0.88%
2020	9,311		279,924,003		30,064	15.91%	837	1:12	1:12	1:12	8,752	-5.30%
2021	9,702		261,612,361		26,965	-10.31%					8,926	1.99%
2022	8,729		287,850,331		32,976	22.29%					8,639	-3.22%
2023	8,725		309,485,460		35,471	7.57%					8,709	0.81%

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)

	2014	2015	2016	2017	2018 .	2019	2020	2021	2022	2023
District Building										
Elementary										
Athea Gibson										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	177	177	177	177	177	177	177	177	177	177
Enrollment		129		146	162	151	130	130	133	128
Wahlstrom										
Square Feet	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129
Capacity (students)	192	192	192	192	192	192	192	192	192	192
Enrollment		146		148	174	163	158	141	136	148
Mildred Barry Garvin										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	292	292	292	292	292	292	292	292	292	292
Enrollment	272	267	272	345	345	356	303	304	292	263
George Washington Carver		207		545	545	550	505	504	275	205
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	570	381	576	308	297	335	306	352	452	73
Johnnie L. Cochran		501		500	291	555	300	552	452	13
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	•	
Enrollment	211	217	211	189	200	197	197	217	277	277
Banneker		215		189	200	197	197	202	150	129
	06 000	04 275	06 006	06.075	06 0 7 5	04 075	04 000	04 000	06.000	
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	444
Whitney Houston										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	420	420	420	420	420	420	420	420	420	420
Enrollment		371		326	328	371	363	381	322	318
John Howard										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	864	864	864	864	864	864	864	864	864	864
Enrollment		634		570	588	628	622			
Langston Hughes										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	565	565	565	565	565	565	565	565	565	565
Enrollment		592		528	559	585	548	532	521	546
J. Garfield Jackson Academy										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	334	334	334	334	334	334	334	334	334	334
Enrollment		267		218	209	254	266	251	235	249
Sheila Oliver Academy										
Square Feet								77,000	77,000	77,000
Capacity (students)								500	500	500
Enrollment								365	395	437

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
District Building (Continued)										
Elementary (Continued)										
Ecole Toussaint Louverture										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment		294		267	260	303	315	301	269	278
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	248
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	401
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	452
Middle School										
John Costley										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	640	640	640	640	640	640	640	640	640	640
Enrollment		365		347	371	365	397	399	321	337
Sojourner Truth						200				557
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	000	328	371	355	320	303	332	296
Patrick Healy		500		520	571	555	520	505	552	270
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	051	379	051	327	329	389	379	356	384	332
Dironment		515		521	525	505	515	550	504	552
High School										
Cicely Tyson										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	689	689	689	689	689	689	689	689	689	689
Enrollment	002	748	002	689	668	716	736	717	710	697
Linomient		740		009	008	/10	750	/1/	/10	097
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	803	647	803	803 607	615	618	643	620	581	561
Emolifient		047		007	615	010	043	020	201	201
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	2,140	,	2,145							,
Emoliment		1,540		1,245	1,313	1,550	1,622	1,648	1,640	1,714

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
District Building (Continued)										
Other										
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, 2023 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

School Facilities	<u>2014</u>	<u>201</u>	<u>5</u>		<u>2016</u>	<u>2017</u>	2018		<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2023</u>
Campus 9 (C.J. Scott)	\$ 112,423	\$	85,478	\$	94,295	\$ 75,941	\$ 73,320	\$	77,782	\$	76,319	\$	90,463		65,118		84,386
East Orange Campus	130,103		98,921		109,124	87,884	84,850		90,014		88,321		104,690		75,359		97,657
Howard School	296,720	2	25,604		248,875	200,433	193,514		205,290		201,430		238,762		171,868		222,721
George Washington Carver	297,666	2	26,323		249,668	201,072	194,131		205,945		202,072				-		-
Sheila Y. Oliver Academy													239,522		173,711		225,109
Costley Middle School	338,281	2	57,204		283,733	228,507	220,619		234,044		229,644		272,204		195,941		253,916
Langston Hughes	184,819	1	40,523		155,017	124,844	120,535		127,870		125,466		148,718		107,052		138,727
Whitney Houston	208,949	1	58,870		175,257	141,144	136,272		144,565		141,846		168,135		121,029		156,839
Fourth Avenue School	172,693	1	31,303		144,847	116,653	112,627		119,480		117,234		138,961		100,029		129,625
Patrick Healy Middle	237,668	1	80,705		199,344	160,543	155,001		164,434		161,342		191,244		137,663		178,396
M.B. Garvin School	369,354	2	80,830		309,797	249,497	240,885		255,543		250,739		297,208		213,940		277,241
Dionne Warwick Institute	123,327		93,769		103,441	83,307	80,431		85,326		83,722		99,238		71,434		92,571
Ecole T. Louverture	307,627	2	33,897		258,022	207,800	200,627		212,836		208,834		247,538		178,185		230,907
Gordon Parks Academy	133,748	1	01,692		112,181	90,346	87,227		92,536		90,796		107,623		77,470		100,392
🔉 Sojourner Trust Middle School	338,093	2	57,061		283,576	228,380	220,496		233,914		229,516		272,053		195,832		253,775
Washington Academy	353,939	2	69,110		296,867	239,084	230,831		244,878		240,274		284,804		205,011		265,670
Tyson School	236,402	1	79,743		198,283	159,688	154,176		163,558		160,483		190,225		136,930		177,446
J. Garfield Jackson Academy	265,633	2	01,968		222,800	179,433	173,239		183,782		180,326		213,746		153,861		199,386
J.L. Cochran Academy	189,160	1	43,823		158,658	127,776	123,366		130,873		128,412		152,211		109,566		141,985
B.L. Edmonson	273,432	2	07,898		229,342	184,702	178,326		189,178		185,621		220,022		158,379		205,240
Althea Gibson	132,316	1	00,604		110,981	89,379	86,294		91,545		89,824		106,471		76,641		99,318
Wahlstrom	186,197	1	41,570		156,173	125,775	121,433		128,823		126,401		149,827		107,850		139,761
Service Building	73,922		56,205		62,002	49,934	48,210		51,144		50,182		59,482		42,817		55,486
Central Office	61,194		46,527		51,326	41,336	39,909		42,338		41,542		49,241		35,445		45,933
Dantzler	67,478		51,305		56,597	45,581	44,007		46,686		45,808		54,297		39,085		50,649
Robeson	270,979		06,032		227,284	183,045	176,726		187,481		183,956		218,048		156,958		203,399
Glenwood Campus	 241,800	1	83,847	<u> </u>	202,810	 163,335	 157,697		167,293		164,148		194,568		140,057		181,497
Total	\$ 5,603,923	<u>\$ 4,2</u>	60,812	\$	4,700,300	\$ 3,785,419	\$ 3,654,749	<u>\$</u>	3,877,158	<u>\$</u>	3,804,258	<u>\$</u>	4,509,301	<u>\$</u>	3,247,231	<u>\$</u>	4,208,032

### EAST ORANGE BOARD OF EDUCATION INSURANCE SCHEDULE AS OF JUNE 30, 2023 (Unaudited)

	Coverage	Deductible				
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



**EXHIBIT K-1** 

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

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

### INDEPENDENT AUDITOR'S REPORT

Honorable President and Members of the Board of 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 <u>Government Auditing Standards</u> 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, 2023 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 January 23, 2024.

### **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 <u>deficiency in internal control</u> 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 <u>material weakness</u> 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 <u>significant deficiency</u> 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 2023-001 through 2023-004 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 <u>Government Auditing Standards</u> and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 through 2023-004.

We also noted certain matters that are not required to be reported under <u>Government Auditing Standards</u> that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated January 23, 2024.

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

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

uch Vince Blug 22P

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

Dieter P. Lerch

Public School Accountant PSA Number CS00756

Fair Lawn, New Jersey January 23, 2024



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

### REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE U.S. UNIFORM GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08

### INDEPENDENT AUDITOR'S REPORT

Honorable President and Members of the Board of 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>U.S. Office of Management and Budget (OMB) Compliance Supplement</u> and the <u>New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement</u> 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, 2023. 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, 2023.

### 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 <u>Government Auditing Standards</u>, 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. <u>Code of Federal Regulations Part 200</u>, <u>Uniform Administrative Requirements</u>, <u>Cost Principles</u>, and <u>Audit Requirements for Federal Awards</u> (Uniform Guidance) and audit requirements of New Jersey OMB Circular 15-08, <u>Single Audit Policy for Recipients of Federal Grants</u>, <u>State Grants and State Aid</u>. 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, <u>Government Auditing Standards</u>, 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, <u>Government Auditing Standards</u>, 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 2023-005 and 2023-009. Our opinion on each major federal and state program is not modified with respect to these matters.

<u>Government Auditing Standards</u> 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 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 <u>deficiency in internal control over compliance</u> exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A <u>material weakness in internal control over compliance</u> is a deficiency, or 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 <u>significant</u> <u>deficiency in internal control over compliance</u> is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance 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 2023-005 and 2023-008 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 in expressed.

<u>Government Auditing Standards</u> 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 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.

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, 2023, 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 January 23, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by the U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements 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 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 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 and certain additional procedures in accordance with auditing statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing statements or to the basic financial assistance are fairly stated in all material respects in relation to the basic financia

uch Vince + plus

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

Dieter P. Lerch

Public School Accountant PSA Number CS00756

Fair Lawn, New Jersey January 23, 2024

#### EAST ORANGE BOARD OF EDUCATION SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grant/ Pass-Through Grantor/ <u>Program Title</u>	Federal C.F.D.A. <u>No.</u>	FAIN <u>Number</u>	Grant <u>Period</u>	Award <u>Amount</u>	<u>July 1, 20</u> (Accounts <u>Receivable</u> )	22 Deferred <u>Revenue</u>	Due To Grantor at June 30, 2022	Acel. Rec. Carryover Walkover <u>Amount</u>	Deferred Rev. Carryover Walkover <u>Amount</u>	Cash <u>Received</u>	Budgetary Expenditures	Repayment of Prior Years' <u>Balances</u>	Cancelled Encumbrances	A/R Adjustments	Deferred Rev Adjustments	<u>June 30.3</u> (Accounts <u>Receivable)</u>	2023 Deferred <u>Revenue</u>	Due To Grantor at June <u>30, 2023</u>	Memo GAAP <u>Receivable</u>
U.S. Dept of Agriculture: Passed-Through State Department of Education: Food Service Fund: National School Lunch																		•	
National School Lunch Cash Assistance	10.555	231NJ304N1099	7/1/22-6/30/23	\$ 3,188,968						\$ 2,739,055	S 3,188,968					S (449,913)			S (449,913)
Cash Assistance	10.555	221NJ304N1099	7/1/21-6/30/22	4,716,579 S	(424,778)					424,778	• •,•••,•••							•	(,)
Cash Assistance - Covid Supply Chain Assistance	10.555	231NJ304N1099	7/1/22-6/30/23	403,249						403,249	403,249					-		•	-
Non Cash Assistance	10.555	231NJ304N1099	7/1/22-6/30/23	444,219						444,219	438,045					:	\$ 6,174	•	
Non Cash Assistance	10.555	221NJ304N1099	7/1/21-6/30/22	348,721	. S	1,874					1,874							•	
School Brenkfast	10.553	231NJ304N1099	7/1/22-6/30/23	1,147,509						967,896	1,147,509					(179,613)		•	(179,613)
School Breakfast	10.553	221NJ304N1099 231NJ304L1603	7/1/21 -6/30/22 7/1/22-6/30/23	1,753,998 305,804	(150,972)					150,972 250,304	205.004					(55,500)			(55,500)
Fresh Fruit and Vegetable Program After School Snack	10.582	231NJ304N1099	7/1/22-6/30/23	209,582						179,367	305,804 209,582					(30,215)			(30,215)
After School Snack	10.555	221NJ304N1099	7/1/21-6/30/22	103,486	(5,492)	-				5,492	205,582		-	-		(50,215)	-		(50,215)
																		•	
Total U.S. Department of Agriculture/Child Nutrition Clu	ister			-	(581,242)	1,874	<u> </u>		<u> </u>	5,565,332	5,695,031	<u> </u>	<u> </u>	<u> </u>		(715,241)	6,174	:	(715,241)
U.S. Dept. of Health and Human Services General Fund:																			
Medical Assistance Program	93,778	2005NJ5MAP	7/1/22-6/30/23	394,790						394,790	394,790								
Medical Assistance Program- CARES Act	93.778	2005NJ5MAP	7/1/22-6/30/23	10,030 _			<u> </u>		<u> </u>	10,030	10,030			<del>_</del>		: .	:	:	:
Total General Fund				-						404,820	404,820	<u> </u>			<u> </u>			:	
U.S. Dept of Education: Passed-Through State Department of Education:																			
Special Revenue Fund																			1
Title I FY 2023 A & D (232)	84.010	S010A220030	7/1/22-9/30/23	5,541,865				\$ (290,458)	S 290,458	3,158,641	5,744,502					(2,673,682)	87,821	•	(2,585,861)
Title I FY 2022 A & D (231)	84.010	S010A210030	7/1/21-9/30/22	4,214,308	(2,072,458) \$	290,458		290,458	(290,458)	1,782,000			\$ 105,478					\$ 105,478	
N¶itle I FY 2021 A & D (232) C7	84,010	S010A200030	7/1/20-9/30/21	4,492,365			44,097					\$ 44,097				-	-	-	
Title I SIA FY 2023 (234)	84.010	S010A220030	7/1/22-9/30/23	332,500						16,347	167,008					(316,153)	165,492	•	(150,661)
Title I SIA FY 2022 (236)	84.010	S010A210030	7/1/21-9/30/22	128,700	(421,341)	116,556				421,341	116,556		7,749					7,749	
Title I SIA FY 2022 (236)	84.010	S010A200030	7/1/20-9/30/21	1,000,500	-		4,386	-	•	-		4,386					-		-
Total Title I - Cluster				-	(2,493,799)	407,014	48,483		<u> </u>	5,378,329	6,028,066	48,483	113.227			(2,989,835)	253,313	113,227	(2,736,522)
I.D.E.A. Part B. Basic FY 2023 (255)	84.027A	H027A220100	7/1/22-9/30/23	2,534,338				(1,349,454)	1,349,454	3,097,130	3,842,268			\$ (123,208)	\$ 125,208	(909,870)	166,732		(743,138)
I.D.E.A. Part B, Basic FY 2022 (255)	84.027A	H027A210100	7/1/21-9/30/22	2,513,087	(1,995,089)	1,349,454		1.349,454	(1,349,454)	522,427	5,042,200		33,131	123,208	5 125,200	(202,070)	100,752	33,131	(/45,150)
I.D.E.A. Part B. Basic FY 2021 (255)	84.027A	H027A200100	7/1/20-9/30/21	2,803,149	()		30,910		(12.11.1.1)			30,910				-	-	- •	
I.D.E.A. Part B Preschool FY 2023 (257)	84.173A	H173A220114	7/1/22-9/30/23	90,377				(20,155)	20,155	44,822	115,768				5,236	(65,710)	-	•	(65,710)
I.D.E.A. Part B Preschool FY 2022 (257)	84.173A	H173A210114	7/1/21-9/30/22	79,989	(24,237)	20,155	-	20,155	(20,155)	4,082	-	-	-	-	-	-	-		-
ARP I.D.E.A. Part B Basic (256/259)	84.027	H027A210114	7/1/21-9/30/22	538,593						362,008	\$21 (72					-	-		(160.665)
ARP I.D.E.A. Part B Basic (256/259) ARP I.D.E.A. Part B Preschool (258)	84.027X 84.173X	H02/A210114 H173A210114	7/1/21-9/30/22	45,621	-	-				45,621	521,673 45,621	-	-	-	_	(159,665)	-		(159,665)
	5.17 <i>5</i> A			45,021						45,021	45,021								
Total IDEA - Cluster				-	(2,019,326)	1,369,609	30,910			4,076,090	4,525,330		33,131	-	130,444	(1,135,245)	166,732	33,131	(968,513)

#### EAST ORANGE BOARD OF EDUCATION SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

						FORTIN	L'HOCAL II	EAR SHDED JUNE	5 50, 2025										
Foderal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. <u>No.</u>	FAIN <u>Number</u>	Grant <u>Period</u>	Award <u>Amount</u>	July 1, 20 (Accounts <u>Receivable)</u>	22 Deferred <u>Revenue</u>	Due To Grantor at June 30, 2022	Acet, Ree. Carryover Walkover <u>Arnount</u>	Deferred Rev. Carryover Walkover <u>Amount</u>	Cash <u>Received</u>	Budgetary Expenditures	Repayment of Prior Years' <u>Balances</u>	Cancelled Encumbrances	A/R Adjustments	Deferred Rev Adjustments	June 30, 2 (Accounts <u>Receivable)</u>	2023 Deferred <u>Revenue</u>	Due To Grantor at June 30, 2023	Memo GAAP <u>Receivable</u>
U.S. Dept of Education: Passed-Through State Department of Education: (Co	ntinued)																	•	
Title III FY 2023 (242) Title III FY 2022 (241)	84.365 84.365	S365A220030 S365A210030	7/1/22-9/30/23 7/1/21-9/30/22	s 85,061 93,019	S (22,557) S	10,663	:	\$ (10,663) 10,663	s 10,663 s (10,663)	72,561 11,513	\$ 96,105		\$ 286	\$ (381) 381	\$ 381	s (23,544) -	-	s 286 *	S (23,544)
Title III Immigrant FY 2022 (243)	84.365	\$365A210030	7/1/21-9/30/22	64,511	(32,923)		<u> </u>		<u>·</u> .	32,923	<u> </u>	<u> </u>	1,530	<u> </u>	<u> </u>	<u>-</u> .	<u> </u>	1,530	
Total Title III - Cluster					(55,480)	10,663	<u> </u>	<u> </u>	<u>-</u> -	116,997	96,105		1,816		381	(23,544)	-	1,816	(23,544)
Carl Perkins Vocational FY 2022 (361) Carl Perkins Vocational FY 2022 (361)	84.048 84.048	V048A220030 V048A210030	7/1/22-9/30/23 7/1/21-9/30/22	87,058 63,451	(14,842)					56,893 14,842	84,284		2,661			(27,391)	:	2,661	(27,391)
Adult Basic Education-ABE SKILLS (618) Adult Basic Education-ABE SKILLS (618)	84.048 84.048	V048A220030 V048A210030	7/1/22-6/30/23 7/1/21-6/30/22	93,330 79,570	(36,475)		<u> </u>	-		16,483 36,475	83,980			<u> </u>		(67,497)			(67,497)
Career and Technical Education - Basic Grants - Cluster					(51,317)	-	<u> </u>			124,693	168,264		2,661	<u>-</u>	<u> </u>	(94,888)		2,661 *	(94,888)
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)					6,028	1,751		135			(12,939)		135 .	(12,939)
Additional Special Education and Compensatory Aid	21.027	SLFRDOE1SES	7/1/21-6/30/22	325,332	(162,665)					162,665						-		:	-
Cornavirus Relief Fund Grant (479)	21.019	C8220COVID19	7/11/20-6/30/21	1,061,407		274										- :	\$ 274	:	
Elementary and Secondary School Emergency Relief Fun	d ESSER																	•	-
ESSER I Act (477)	84.425D	S425D200027	3/13/20-9/30/22	3,600,968	(224,322)	25,729				200,257			10,225	24,065	(25,729)			10,225 *	-
ESSER II - Corona Resp and Relief Supp App. (483)	84.425D	\$425D210027	3/13/20-9/30/23	14,724,853	(11,372,763)	5,321,637			3,051	11,372,763	6,164,019		840,392		1,664	-	2,725	•	2,725
ESSER II - Learning Accelaration (484)	84.425D	\$425D210027	3/13/20-9/30/23	944,966	(396,565)	74,046				396,565	77,638		3,592					•	•
ESSER II - Mental Health (485)	84.425D	S425D210027	3/13/20-9/30/23	49,341	(40,835)	11,391	•	-	-	37,515	11,391	-	-		-	(3,320)	-	- •	(3,320)
ARP Homeless (237)	84.425W	\$425W210031	4/23/21-9/30/24	144,273						37,639	71,312					(106,634)	72,961		(33,673)
ARP ESSER III (487)	84.425U	S425U210027	3/13/20-9/30/24	33,093,157	(32,639,452)	24,785,121			36,962	17,106,127	22,957,245		26,111			(15,533,325)	1,890,949	•	(13,642,376)
ESSER III - Accel Learning Coach and Educator	84.425U	S425U210027	3/13/20-9/30/24	1,012,185	(1,012,185)	860,957				216,485	393,045					(795,700)	467,912	•	(327,788)
ESSER III - Evidence Based Summer Learning	84.425U	S425U210027	3/13/20-9/30/24	69,009	(69,009)	69,009				15,234	10.004					(53,775)	69,009		
ESSER III - Evidence Based Comprehensive Beyond ESSER III - NJTSS Men Hea Supp Staffing (491)	84.425U 84.425U	S425U210027 S425U210027	3/13/20-9/30/24 3/13/20-9/30/24	69,009 45,000	(69,009) (41,650)	69,009 45,000				15,234	15,234 45,000					(53,775) (41,650)	53,775		(41,650)
		34230210027	3/13/20-7/30/24	45,000						<u>_</u>					<u> </u>		<u> </u>	<u> </u>	-
Total ESSER Fund - Elementary and Secondary School F	Fund - Cluster				(45,865,790)	31,261,899	<u> </u>		40,013	29,397,819	29,734,884		880,320	24,065	(24,065)	(16,588,179)	2,557,331	10,225 *	(14,046,082)
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)
21st Century Grant (280)	84.287	S287C200030	7/1/22-6/30/23	550,000						224,437	567,329					(342,892)			(342,892)
Title IV Part A (282)	84.424	S424A220031	7/1/22-9/30/23	350,156				(6,291)	6,291	150,741	319,463			(10,123)	10,123	(215,829)	47,107	•	(168,722)
Title IV Part A (281)	84.424	\$424A210031	7/1/21-9/30/22	327,913	(180,182)	6,291		6,291	(6,291)	163,768			1,396	10,123			-	1,396 *	-
Title IV Part A	84.424	\$424A200031	7/1/20-9/30/21	330,744			\$ 5,195					<b>S</b> 5,195	•						-
Title II, Ike Math/Science FY 2023 (272)	84.367A	S367A220029	7/01/22-9/30/23	602,328				(85,077)	85,077	300,209	581,458					(387,196)	105,947		(281,249)
Title II, Ike Math/Science FY 2022 (271)	84.367A	S367A210029	7/01/21-9/30/22	515,915	(522,301)	85,077		85,077	(85,077)	437,224	,		9,521			-		9,521 *	
						-		· -				-	-			-			-
																		•	
Total Special Revenue					(51,457,234)	33,140,827	84,588		40,013	40,539,000	42,022,650	84,588	1,042,207	24,065	116.883	(21,879,705)	3,130,704	172,112 *	(18,764,509)
Total Federal Assistance					<u>\$ (52,038,476)</u> <u>\$</u>	33,142,701	\$ 84,588	<u>s</u>	<u>\$ 40,013</u>	\$ 46,509,152	\$ 48,122,501	<u>\$ 84,588</u>	<u>\$ 1,042,207</u>	<u>\$ 24,065</u>	<u>\$ 116,883</u>	<u>\$ (22,594,946)</u>	\$ 3,136,878	<u>\$ 172,112</u> *	<u>\$ (19,479,750)</u>

EXHIBIT K-3

#### EAST ORANGE BOARD OF EDUCATION SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

			_	J	uly 1, 2022							_	Ju	ine 30, 2023			
						Due To	<b>C</b>				Repayment				Due To		<b>A</b> 1.1
	Grant or State	Grant	Award	(Accounts	Deferred	Grantor at June	Carryover/ Walkover	Interfund	Cash	Budgetary	of Prior Years'	(1)	(Accounts	Deferred	Grantor at June	GAAP	Cumulative Total
State Grantor/Program Title	Project Number	Period	Amount	Receivable)	Revenue	30, 2022	Amount	Transfers	Received	Expenditures	Balances	Adjustments	Receivable)	Revenue	30, 2023	Receivable	Expenditures
State Department of Education :																	
General Fund Equalization Aid	23-495-034-5120-078	7/1/22-6/30/23	\$ 134,162,325						\$ 120,794,805	\$ 134,162,325			\$ (13,367,520)				3 134,162,325
Equalization Aid	22-495-034-5120-078	7/1/21-6/30/22		\$ (13,368,244)					13,368,244	\$ 134,162,325			5 (13,367,520)				3 134,162,325
Maintenance of Equity Aid	23-495-034-5120-128	7/1/22-6/30/23	3,039,269	• (15,500,211)					15,500,211	3,039,269			(3.039,269)			\$ (3,039,269)	3,039,269
Categorical Special Education Aid	23-495-034-5120-089	7/1/22-6/30/23	7,715,286						6,946,559	7,715,286			(768,727)		•		7,715,286
Categorical Special Education Aid	22-495-034-5120-089	7/1/21-6/30/22	7,715,286	(768,769)					768,769						•		-
Security Aid	23-495-034-5120-084	7/1/22-6/30/23	4,014,478						3,614,488	4,014,478			(399,990)		•		4,014,478
Security Aid	22-495-034-5120-084 23-495-034-5120-085	7/1/21-6/30/22 7/1/22-6/30/23	4,014,478	(400,012)					400,012	20 000 407			(2 702 0(8)				-
Adjustment Aid Adjustment Aid	22-495-034-5120-085	7/1/21-6/30/22	28,022,427 28,022,427	(2,792,219)					25,230,359 2,792,219	28,022,427			(2,792,068)				28,022,427
Adjustment Alu	22-475-054-5120-005	11121-0150122	20,022,427	-	-	-		-	-	-	-	-	-	-	. •		
															•		
Total State Aid Public Cluster				(17,329,244)	-	-	-	-	173,915,455	176,953,785		-	(20,367,574)	-		(3,039,269)	176,953,785
Transportation Aid	23-495-034-5120-014	7/1/22-6/30/23	1,172,856						1,055,996	1,172,856			(116,860)		•		1,172,856
Transportation Aid	22-495-034-5120-014	7/1/21-6/30/22 7/1/22-6/30/23	1,172,856	(116,866)					116,866				(1 000 110)		•		
Extraordinary Aid Extraordinary Aid	23-100-034-5120-044 22-100-034-5120-044	7/1/21-6/30/22	1,909,412 1,643,255	(1,643,255)					1,643,255	1,909,412			(1,909,412)				1,909,412
TPAF Social Security	23-495-034-5094-003	7/1/22-6/30/23	5,924,056	(1,043,255)					5,924,056	5,924,056						_	5,924,056
TPAF Social Security	22-495-034-5094-003	7/1/21-6/30/22	6,604,579	(336,193)					336,193	5452 4656					•	-	-
TPAF - On Behalf Pension															•		-
Normal Contribution	23-100-034-5094-002	7/1/22-6/30/23	33,073,898						33,073,898	33,073,898					•		33,073,898
NCGI Premium Contribution Post Retirement Medical Contribution	23-495-034-5094-004 23-100-034-5094-001	7/1/22-6/30/23 7/1/22-6/30/23	458,863 8,808,975						458,863 8,808,975	458,863 8,808,975							458,863 8,808,975
Long Term Disability Contribution	23-100-034-5094-001	7/1/22-6/30/23	8,808,975	-	-	-		_	8,808,975	8,808,975	_	_	_		_	_	8,808,975
Long Term Disability Controlation	15 100 051 5071 005		1,510	<u> </u>					7,740							· ·	7,740
Total General Fund				(19,425,558)					225,341,503	228,309,791	<u> </u>		(22,393,846)		:	(3,039,269)	228,309,791
State Department of Education - Food Pro															•		
National School Lunch	23-100-010-3350-023	7/1/22-6/30/23	90,980						77,153	90,980			(13,827)		•	(13,827)	90,980
National School Lunch National School Lunch - Breakfast	22-100-010-3350-023 23-100-010-3350-023	7/1/21-6/30/22 7/1/22-6/30/23	118,895 7,231	(9,777)					9,777 5,890	7,231			(1,341)			(1,341)	7,231
National School Lunch - After the Bell	23-100-010-3350-023	7/1/22-6/30/23	67,461	-		-	-	-	56,099	67,461	-	-	(1,341) (11,362)	-		(1,341)	67,461
	10 100 010 5550 010		0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					· ·	20,077				(11002)		•		07,107
Total State Dept. of Educ Food Program				<u>(9,777)</u>					148,919	165,672			(26,530)			(26,530)	165,672
State Department of Education :															•		
Special Revenue																	
Preschool Education Aid (218)	23-495-034-5120-086	7/1/22-6/30/23	18,647,479	(1.001.000)			\$ 3,363,363		16,782,731	18,243,647		\$ 1,041	(1,864,748)	\$ 3,768,236	•		18,243,647
Preschool Education Aid (218)	22-495-034-5120-086	7/1/21-6/30/22	18,815,593	(1,881,559)	\$ 3,363,363		(3,363,363	)	1,881,559				-	-		-	
Wrap Around (431)	23-495-034-5120-086	7/1/2022-6/30/22	135,960						135,960	135,960			-	-			135,960
NJ Non-public Aid Auxiliary Services-Ch.19	92:														•	· -	
Compensatory Education (502)	23-100-034-5120-067	7/1/22-6/30/23	177,896						177,896	177,896			-		- •	• -	177,896
English as a Second Language (503)	22-100-034-5120-067	7/1/21-6/30/22	914			\$ 914					S 914					• -	-
Transportation (505)	23-100-034-5120-068	7/1/22-6/30/23	31,350			1 (			31,350	23,001					\$ 8,349		23,001
Transportation (505) Nonpublic Home Instruction	22-100-034-5120-068 23-100-034-5120-067	7/1/21-6/30/22 7/1/22-6/30/23	23,001 3,338			4,600	-	-	-	3,338	4,600	-	(3,338)	-	- •	(3,338)	3.338
Nonpublic Home Instruction	22-100-034-5120-067	7/1/21-6/30/22	3,338 9,954	(9,954)	-	-	-	-	9,954	3,338	-	-	(3,338)	-		(366,6)	- 2,228
Total Non Public Aux Service Aid (Chap 19				(9,954)		5,514	-	-	219,200	204,235	5,514		(3,338)		8,349	(3,338)	204,235

#### EAST ORANGE BOARD OF EDUCATION SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

				J	uly 1, 2022							-		une 30, 2023			
	Creative State	<b>C</b> 1	44	(1	D.C.	Due To Grantor	Carryover/		6-1	D. J. J.	Repayment of Prior	(1)		D. G. and	Due To Grantor	CAAD	Cumulative
State Grantor/Program Title	Grant or State Project Number	Grant Period	Award <u>Amount</u>	(Accounts <u>Receivable)</u>	Deferred <u>Revenue</u>	at June <u>30, 2022</u>	Walkover <u>Amount</u>	Interfund Transfers	Cash <u>Received</u>	Budgetary Expenditures	Years' <u>Balances</u>	(1) Adjustments	(Accounts Receivable)	Deferred <u>Revenue</u>	at June 30, 2023	GAAP <u>Receivable</u>	Total <u>Expenditures</u>
NJ Non-public Ald Handicapped Services-Ch. Supplemental Instruction (506)	193: 23-100-034-5120-066	7/1/22-6/30/23	\$ 29,736						\$ 29,736	\$ 21,972					* \$ 7,764 *	- :	\$ 21,972
Supplemental Instruction (506) Examination & Classification (507)	22-100-034-5120-066 23-100-034-5120-066	7/1/21-6/30/22 7/1/22-6/30/23	42,126 30,525			\$ 18,915			30,525	25,026	\$ 18,915				5,499 *		25,026
Examination & Classification (507) Examination & Classification (507) Corrective Speech (508)	22-100-034-5120-066 23-100-034-5120-066	7/1/21-6/30/22 7/1/22-6/30/23	49,479 23,250			18,582			,		18,582		-		· · · ·	-	-
Corrective Speech (508)	22-100-034-5120-066	7/1/22-6/30/23	23,250	<u> </u>				·	23,250	21,855					1,395 *	-	21,855
Total Non Public Handicapped Service Aid (C	Chap 193) Cluster				<u> </u>	37,497		<u> </u>	83,511	68,853	37,497				14,658 *		68,853
NJ Non-public Txtbks (501)	23-100-034-5120-064	7/1/22-6/30/23	11,220						11,220	11,220							11,220
NJ Non-public Txtbks (501) Nursing Services (509)	22-100-034-5120-064 23-100-034-5120-070	7/1/21-6/30/22 7/1/22-6/30/23	22,207 19,040			749			19,040	19,040	749	\$ 575			575 *		- 19,040
Nursing Services (509) Technology (512)	22-100-034-5120-070 23-100-034-5120-373	7/1/21-6/30/22 7/1/22-6/30/23	41,440 7,140			1			7,140	7,140	1	215			215 *		7,140
Technology (510)	22-100-034-5120-373	7/1/21-6/30/22	15,540			1,230			.,		1,230						-
Security Alyssa's Law	23-100-034-5120-508	7/1/21-6/30/22	34,850 487,759	\$ (344,248)					34,850 344,248	34,850				-		-	34,850
NJ Afterschool Program (422) FY 2022		4/1/23-8/31/23 4/1/22-8/31/22	166,051	(47,736)					111,580 47,736	72,902 28,446		6,325		\$ 45,003 12,622			72,902 28,446
NJ Afterschool Program (422) FY 2022 NJ Afterschool Program (422) FY 2022		4/1/22-8/31/22	267,012	(137,631)					137,631	28,440		41,008		12,022		-	- 28,440
NJ Afterschool Program (422) FY 2021		5/1/21-8/31/22	250,000	(27,772)					27,772						- *	-	-
SDA Emergent & Capital Needs Grant SDA Emergent & Capital Needs Grant			1,565,169 1,605,945	(978,584)					1,565,169 1,605,945	1,036,347 627,361				528,822	•	-	1,036,347 627,361
Local Recreation Improvement Grant	22-495-022-8030-668	2/1/22-8/31/23	100,000							100,000			\$ (100,000)			\$ (100,000)	100,000
Middle Grades Career Awareness (390) Middle Grades Career Awareness (390)	22E00122 22E00122	9/1/22-6/30/23 9/1/21-6/30/22	68,498 68,795	(47,866)					28,105 47,866	62,118			(34,013)			(34,013)	62,118
Addressing Student Learning Loss (480) Bullying Grant (292)	21E00172	4/1/21-8/31/22	155,990	(52,056)	\$ 6,776				52,056					6,776		-	-
HIV Assistance Grant 16/17			1,500		1,500									1,500	•		-
HIV Assistance Grant 15/16 HIV Assistance Grant 12/13		7/1/15-6/30/16	2,500		2,500 1,250									2,500 1,250	:		-
HIV Assistance Grant 11/12				<u> </u>	1,875	<u> </u>		·						1,875			-
Total State Dept. of Educ Special Rev				<u>\$ (3,527,406)</u>	\$ 3,377,264	<u>\$ 44,991</u>	<u>s</u>	<u>s</u>	<u>\$ 23,143,319</u>	<u>\$ 20,652,119</u>	<u>\$ 44,991</u>	<u>\$ 49,224</u>	\$ (2,002,099)	<u>\$ 4,368,584</u>	<u>\$ 23,797</u> •	<u>\$ (137,351)</u>	\$ 20,652,119
Capital Projects Fund Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000															•		
On-Behalf Contribution	1800	7/1/22-6/30/23	1,345,018	<u> </u>		<b>·</b>	·	: . <u></u>	1,345,018	1,345,018			<u> </u>		:		\$ 1,345,018
Debt Service Fund Debt Service Aide-Type II	23-495-034-5120-075	7/1/22-6/30/23	3,495,837	:				::	3,495,837	3,495,837	<u> </u>	<u> </u>		<u> </u>			3,495,837
Total State Financial Assistance Subject to Sin	gle Audit Determination			\$ (22,962,741)	\$ 3,377,264	\$ 44,991	\$-	s -	\$ 253,474,596	\$ 253,968,437	\$ 44,991	\$ 49,224	\$ (24,422,475)	\$ 4,368,584	\$    23,797  * *	\$ (3,203,150)	\$ 253,968,437
State Financial Assistance Not Subject to Single Audit Determination															•		
General Fund Normal Contribution	23-100-034-5094-002	7/1/22-6/30/23	33,073,898						(33,073,898)	(33,073,898)					:		(33,073,898)
NCGI Premium Contribution	23-495-034-5094-004	7/1/22-6/30/23	458,863						(458,863)	(458,863)					•		(458,863)
Post Retirement Medical Contribution Long Term Disability Contribution	23-100-034-5094-001 23-100-034-5094-005	7/1/22-6/30/23 7/1/22-6/30/23	8,808,975 7,946						(8,808,975) (7,946)						:		(8,808,975) (7,946)
Capital Projects Fund Economic Development Authority ("EDA")															:		
Educational Facilities Construction and Financing Act of 2000															*		
On-Behalf Contribution	1800	7/1/21-6/30/22		<u> </u>				<u> </u>	(1,345,018)	(1,345,018)							(1,345,018)
Total State Financial Assistance Utilized for C	alculation to Determine Ma	ajor Programs		<u>\$ (22,962,741)</u>	<u>\$ 3,377,264</u>	<u>\$ 44,991</u>	<u>s</u> -	<u>s -</u>	<u>\$ 209,779,896</u>	<u>\$ 210,273,737</u>	<u>\$ 44,991</u>	\$ 49,224	<u>\$ (24,422,475)</u>	<u>\$ 4,368,584</u>	<u>\$ 23,797</u> *	<u>\$ (3,203,150)</u>	\$ 210,273,737
x																	

254

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

1

-

## 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, 2023

#### NOTE 1 REPORTING ENTITY

The East Orange Board of Education (the "Board" or the "District") received and participated in numerous Federal Award and State Financial Assistance programs in the form of cost reimbursement grants and revenue sharing entitlements. The Board is the reporting entity for these programs. The Board is defined in Note 1 (A) to the Board's Financial Statements.

## NOTE 2 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the "Schedules") present the activity of all federal and state programs of the Board. All federal awards received directly from federal agencies or passed through other government agencies are included on the schedule of expenditures of federal awards. All state awards received directly from state agencies or passed through other government agencies are included on the schedule of expenditures of state financial assistance. The information in these Schedules are presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principals, and audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular Letter 15-08 *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.* 

# NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The 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 the Notes to the Budgetary Comparison Schedules (RSI) and Note 1(D) to the Board's financial statements, respectively. Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements. The Board's summary of significant accounting policies are described in Note 1 to the Board's financial statements.

# NOTE 4 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 \$265,211 for the general fund and a decrease of \$2,061,016 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	\$ 404,820	\$ 228,044,580	\$ 228,449,400
Special Revenue Fund	39,220,701	21,321,082	60,541,783
Capital Projects Fund		1,345,018	1,345,018
Debt Service Fund		3,495,837	3,495,837
Food Service Fund	 5,695,031	 165,670	 5,860,701
Total Financial Assistance	\$ 45,320,552	\$ 254,372,187	\$ 299,692,739

# 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, 2023

# NOTE 5 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 6 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 \$5,924,056 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, 2023. The amount reported as TPAF Pension System Contributions in the amount of \$33,532,761, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$8,808,975 and TPAF Long-Term Disability Insurance in the amount of \$7,946 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2023. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,345,018 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, 2023.

# NOTE 7 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 8 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in U.S. Uniform Guidance; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

Federal Program	Amount
Title I, Part A: Grants to Local Educational Agencies	<u>\$4,511,718</u>

# NOTE 9 DE MINIMIS INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

# Part I – Summary of Auditor's Results

Financial Statement Section								
Type of auditors' report issued:	Unmodified	l						
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?			yes		no			
Identification of major programs:	EADI							
CFDA Number(s)	FAIN <u>Numbers</u>	Name of Fe	deral Progr	am or Clus	ster			
10.555	231NJ304N1099	National Sc	hool Lunch					
93.778	S367A200029	Medical Assistance Program (SEMI)						
84.425D	84.425D S425D200027			CARES ESSER I Program Cluster				
<u>84.425D</u> <u>S425D210027</u>			CRRSA ESSER II Program Cluster					
<u>84.425U</u>	ARP ESSER III Program Cluster							
84.425W	ARP Homeless							
Dollar threshold used to determine Type A Programs		\$ 1,443,6'	75					
Auditee qualified as low-risk auditee?	X	yes		no				

 $\gamma$ 

\_\_\_\_\_

## EAST ORANGE BOARD OF EDUCATION SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D) FOR THE FISCAL YEAR ENDED JUNE 30, 2023

# 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 <u>X</u> 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					
495-034-5120-078	Equalization Aid					
495-034-5120-089	Special Education Aid					
495-034-5120-084	Security Aid					
495-034-5120-085	Adjustment Aid					
495-034-5120-128	Maintenance of Equity					
100-034-5120-044	Extraordinary Aid					

Dollar threshold used to determine Type A programs:

Auditee qualified as low-risk auditee?

\$\_3,000,000

X yes \_\_\_\_\_no

# 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 2023-001

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

## Criteria or specific requirement:

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

#### **Condition:**

Reports throughout the year were not submitted within 60 days and June 2023 was not approved until September of 2023.

#### 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.

#### 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 2023-002

We noted twenty two (22) budget line accounts in the General Fund and two (2) school based budgets that were overexpended at June 30, 2023.

## 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 2023-002

# Effect:

The District incurred expenditures without sufficient appropriations available resulting in overexpenditures of the various line items and school based budgets.

#### <u>Cause:</u>

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.

# 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 2023-003**

Our audit of year end accounts payable and encumbrances payable revealed that purchase orders classified as encumbrances were misclassified at year end.

## 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 in the General Fund.

## <u>Context</u>

Encumbrances recorded in the General Fund in the amount of \$3,433,317 were reclassified to accounts payable.

## **Effect**

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

#### <u>Cause</u>

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

# **Recommendation**

Internal controls be enhanced to ensure that purchase orders are reviewed and properly classified at year end.

# View of Responsible Officials and Planned Corrective Action

Procedures will be implemented to ensure that open purchase orders are reviewed and properly classified at year end.

# 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 2023-004

Our audit with respect to school purchasing revealed the following:

- a) A vendor was paid for HVAC services in excess of the bid threshold which was not formally bid or approved by State or cooperative purchasing agreement.
- b) Advertisements and related bid documentation for solid waste collection and disposal was not made available for audit.
- c) Certain instances were noted where contract awards were made under a cooperative purchase where the supporting cooperative documentation was not obtained and verified to the vendor invoice.
- d) Certain vendor invoices were not itemized to include hourly rates, number of hours to be charged and materials required.

#### Criteria or specific requirement:

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

#### **Condition:**

- a) A vendor was paid for various HVAC services in excess of the bid threshold which was not formally bid.b) Advertisements and related lowest bidder and ownership documentation was not available for audit.
- c) Supporting Coop documentation was not obtained and verified to vendor invoices for the acquisition of smartboards, window upgrades, access doors, construction services, fire alarm upgrades and roofing services.
- d) Vendor invoices for alarm, roofing and construction services were not itemized as to the number of hours worked and materials utilized.

## 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) Vendors paid in excess of the bid threshold be formally bid in accordance with the Public School Contracts Law.
- b) Bid documentation including advertisements, low bidder and ownership information be made available for audit.
- c) For all instances documentation be obtained and verified to support purchases made under State contract and/or local cooperatives.
- d) All invoices be itemized as to hourly rates, time to be charged and materials required.

#### 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.

#### 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 2023-005

Our audit revealed that capital additions acquired by the use of ESSER funds were not added to the fixed assets appraisal report.

#### **Information on Federal Program:**

CRRSA – ESSER II	84.425D
ARP – ESSER III	84.425U

#### Criteria or specific requirement:

Federal Grant Compliance Supplement

#### **Condition:**

The District fixed asset report was not updated for 2022/23 additions and deletions. The capital improvements funded by ESSER funds were not included in the fixed asset appraisal report.

#### **Questioned Costs:**

None.

#### **Context:**

See Condition.

#### Effect:

Non compliance with grant requirements.

#### Cause:

Unknown.

#### **Recommendation:**

The fixed asset appraisal report be updated annually and include all federally funded capital additions.

## 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.

#### 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 2023-006

Our audit revealed that the monthly Board Secretary and Treasurer reports were no completed and submitted to the Board 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**

Reports throughout the year were not submitted within 60 days and June 2023 was approved until September of 2023.

## **Questioned Costs**

Unknown.

#### **Context**

See Condition.

# <u>Effect</u>

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

#### <u>Cause</u>

Unknown.

## **Recommendation**

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

# View of Responsible Officials and Planned Corrective Action

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

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

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

# CURRENT YEAR STATE AWARDS

#### Finding 2023-007

We noted twenty two (22) budget line accounts in the General Fund and two (2) school based budgets that were overexpended at June 30, 2023.

## **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.

## <u>Context</u>

See Finding 2023-007.

#### **Effect**

The District incurred expenditures without sufficient appropriations available resulting in overexpenditures of the various line items and school based budgets.

# <u>Cause</u>

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.

#### 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 2023-008

Our audit with respect to school purchasing revealed the following:

- a) A vendor was paid for HVAC services in excess of the bid threshold which was not formally bid or approved by State or cooperative purchasing agreement.
- b) Advertisements and related bid documentation for solid waste collection and disposal was not made available for audit.
- c) Certain instances were noted where contract awards were made under a cooperative purchase where the supporting cooperative documentation was not obtained and verified to the vendor invoice.
- d) Certain vendor invoices were not itemized to include hourly rates, number of hours to be charged and materials required.

#### 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) A vendor was paid for various HVAC services in excess of the bid threshold which was not formally bid.
- b) Advertisements and related lowest bidder and ownership documentation was not available for audit.
- c) Supporting Coop documentation was not obtained and verified to vendor invoices for the acquisition of smartboards, window upgrades, access doors, construction services, fire alarm upgrades and roofing services.
- d) Vendor invoices for alarm, roofing and construction services were not itemized as to the number of hours worked and materials utilized.

#### **Questioned Costs**

Unknown.

#### Context:

See Condition.

#### Effect:

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

# 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 2023-008 (Continued)

Cause:

Unknown.

## **Recommendation:**

It is recommended that with respect to school purchasing:

- a) Vendors paid in excess of the bid threshold be formally bid in accordance with the Public School Contracts Law.
- b) Bid documentation including advertisements, low bidder and ownership information be made available for audit.
- c) For all instances documentation be obtained and verified to support purchases made under State contract and/or local cooperatives.
- d) All invoices be itemized as to hourly rates, time to be charged and materials required.

# 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.

#### 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 2023-009

Our audit revealed that the reimbursement due to the State of New Jersey for pension and social security for federally funded programs was not accrued or remitted within the 90 day grant liquidation period.

#### State program information:

TPAF Social Security495-034-5094-003

#### Criteria or specific requirement:

State Grant Compliance Supplement – FICA Reimbursement from Schools

#### **Condition:**

The June 30, 2023 Pension and Social Security Reimbursement form to the State of New Jersey for federally funded programs has not been submitted to the State of New Jersey.

## **Questioned Costs**

Unknown.

#### Context:

See Condition.

# Cause:

Unknown.

#### Effect:

Noncompliance with State Grant Compliance Supplement, as the form is required to be filed by September 30.

## **Recommendation:**

The reimbursement due to the state for TPAF pension and FICA for federally funded programs be accrued and remitted in a timely manner.

## View of Responsible Officials and Planned Corrective Actions:

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

# EAST ORANGE BOARD OF EDUCATION SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

#### 2022-001

## **Condition**:

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

#### **Status**

Corrective action was taken.

#### 2022-002 and 2022-007

#### **Condition:**

Numerous budgetary line item expenditures exceeded available appropriations resulting in overexpenditures.

#### **Status**

See Finding 2023-002 and 2023-007.

#### 2022-003 and 2022-008

#### **Condition:**

February, March and April Board Secretary and Treasurer reports were approved in August 2022. May and June were approved in September 2022.

#### Status:

See Finding 2023-001 and 2023-006.

#### 2022-004

#### **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.

#### Status:

See Finding 2023-003.

# EAST ORANGE BOARD OF EDUCATION SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

#### 2022-005 and 2022-009

#### **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.

#### <u>Status</u>

See Finding 2023-004 and 2023-008

#### 2022-006

#### **Condition**:

Resolutions approving individuals and amounts funded by ESSER II and ESSER III grants were not prepared and approved.

## <u>Status</u>

Corrective action was taken.

## <u>2022-010</u>

#### **Condition:**

The Pension and Social Security Reimbursement form to the State of New Jersey for federally funded programs has not been submitted to the State of New Jersey.

## Status:

See Finding 2023-009