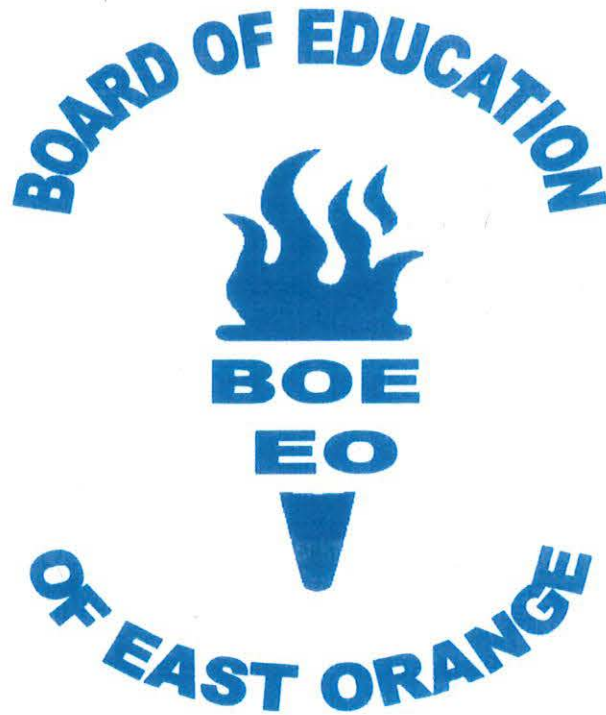


ANNUAL COMPREHENSIVE FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

(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, 2024

Prepared by

**East Orange Board of Education
Finance Department**

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INTRODUCTORY SECTION

**EAST ORANGE SCHOOL DISTRICT
DIVISION OF BUSINESS SERVICES**
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www.eastorange.k12.nj.us

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Ms. Medinah E. Muhammad, Vice President
Ms. Darlene Clovis
Ms. Jamillah N. Lawson
Mr. Wayne R. Stackhouse, Jr.
Ms. Nadine Wright-Arbubakrr
Dr. Kcyied Zahir

Superintendent of Schools

Dr. Christopher C. Irving
c.irving@eastorange.k12.nj.us

Interim School Business Administrator/Board Secretary

Ms. Tia Thomas, MBA, QPA
tia.thomas@eastorange.k12.nj.us

December 10, 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, 2024 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the East Orange Board of Education (the Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District in accordance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) Statements. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included in this report.

The Annual Comprehensive Financial Report (ACFR) is presented in four required sections: introductory, financial, statistical and single audit as follows:

- (a) The introductory section includes this letter of transmittal, the District's organizational chart and a roster of officials, consultants and advisors.
- (b) The financial section includes the Management Discussion and Analysis (MD&A), basic financial statements and the notes thereof, and required and other supplementary information and schedules, as well as the independent auditors' report. The MD&A of the District's financial activities is added to this section pursuant to GASB 34 to introduce the basic financial statements.
- (c) The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

- (d) The single audit section includes information related to the annual single audit, including the auditors' reports on internal control and compliance with applicable laws and regulations, and findings and recommendations. The District is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principle and Audit Requirements for Federal Awards (Uniform Guidance) and the State Treasury Circular Letter 15-08-OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments."

1. REPORTING ENTITY AND ITS SERVICES

The Board is an independent reporting entity within the criteria adopted by GASB as established by GASB 14. All funds of the District are included in this report. The Board and all its schools constitute the District's reporting entity.

The District provides a full range of educational services from Pre-Kindergarten through Grade 12. These include regular, vocational, as well as special education. The District completed the 2023-2024 fiscal year with an average daily enrollment of 8957 students. The following details the changes in the student resident enrollment of the District excluded Pre-k, students over the last ten years.

October 15 Enrollment

Fiscal Year	Student Enrollment	Percent Change
2023-24	8957	2.84
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)

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 CareWell Health Medical Center 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. CareWell Health Medical Center, 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 CareWell Health Medical Center. 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 11. As required, the district and school level results were shared during a public Board of Education meeting in September and November.

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

Mathematics:

- A continued focus on unpacking new standards – including Reasoning and Modeling through revised district curricula utilizing HMH Into Math, Reveal Math, Big Ideas, ALEKS, i-Ready, IXL, and other digital, blended learning tools.
- Math Targeted Lesson of the Week
- Manipulative Mondays
- Small Group Standard-based Instruction
- And other differentiated practices

English Language Arts:

- A continued focus on unpacking new standards – including the ability to cite textual evidence and analyze non-fiction and fiction materials through revised, district curricula, which utilizes sources which includes the use of Wonders, Windsor Sonday, and i-Ready as intervention materials aligned to the new standards.
- Use of Newsela, Nearpod, Common Lit, and other digital, blended-learning platforms.

Progress Monitoring and Interventions:

1. Administration of common, district-wide, formative benchmark assessments for all students to ensure differentiated instruction to meet learners' needs, while working towards grade level standards mastery;
2. Provide professional development for administrators on data analysis for standardized assessments including NJSLA, district benchmarks/LinkIt and i-Ready;
3. Continue District Data Team professional development to ensure all staff are adept at collecting, analyzing, and using data to inform instructional decisions – including curriculum monitoring and revisions;
4. Provide professional development to administrators and teachers on our East Orange School District curriculum, emphasizing researched pedagogy to ensure understanding of the New Jersey Student Learning Standards and Next Generation Science Standards;
5. A continued focus on unpacking the new NJ Student Learning Standards for Mathematics and ELA;
6. Continue to monitor student achievement through the use of benchmarks and Common Formative Assessments which will allow the prioritizing of standards in ELA, Mathematics, and Science;
7. Development and implementation of a district-wide Coaching model and the use of district instructional coaches;
8. Provide ongoing professional development on specific strategies such as the CRA Method in Mathematics and Close Reading in English Language Arts;
9. Implementation of Readers' and Writers' workshop to incorporate balanced literacy;
10. Intentionally provide and monitor interdisciplinary teaching and learning opportunities;
11. Create opportunities for vertical articulation between district supervisors, building level administrators, coaches and teachers -especially at transitional grades;

"Overcome Odds & Achieve Success"

12. Provide targeted professional development for ELA, Science and Social Studies coaches/lead teachers on instructional tools and data such as LinkIt, Newsela, Common Lit and i-Ready solutions to increase student achievement in literacy;
13. Provide professional development to MLL and SPED teachers on using tools such as Newsela, Learning Ally and Imagine Learning;
14. Provide professional development for CTE teachers utilizing state, local and national resources;
15. Provide training and coaching on WIDA Standards, Rubrics and "Can-Do" Descriptors;
16. Purchase textbooks and online materials for English Language Learners;
17. Examine and provide professional development on best practices for English Language Learners, such as Sheltered Instruction Observation Protocol;
18. 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;
19. Provide professional materials and systems to support Professional Learning Communities - ex. District-wide book study, Data Analysis Protocol, professional memberships and journals;
20. 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, 2024.

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. In 2022-2023 we developed a drone program which includes PART107 certification. The school has 12 licensed drone pilots, 4 of which are female. STEM was identified as a shiny star of Project Citizen 2024, which supports civics education and citizenship.

The district's Visual and Performing Arts Middle/ High School continues to be recognized as one of the country's outstanding performing and fine arts schools. The school was awarded bronze status during 2015 through 2020 by US News. Lastly, as a special guest of President Obama at the 2015 Kennedy Center Honors the 38th Annual National Celebration of the Arts, the Tyson High School choir performed "Blessed Assurance" with Ms. CeCe Winans to honor the school matriarch Cicely L. Tyson. In 2019 and 2023, the Tyson High School choir were the winners of the McDonalds Gospel Fest competition. In 2022, the school received 3 Foxy Awards at the 14th Annual Montclair State Theater Night Awards. The school received first place recognition in the World Strides Competition in Baltimore, MD in 2024, and the high school choir was also first place in Music in the Park in the same year.

All three high schools participate in Urban Plan, a project-based learning initiative to teach high school students about land use, fostering critical thinking and practical skills for future success.

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


10. OTHER INFORMATION

State statutes require an annual audit by independent Certified Public Accountants (CPAs) or Registered Municipal Accountants. The Board has selected the accounting firm of Lerch, Vinci & Bliss, LLP to perform the District's annual audit for 2023–2024.

11. ACKNOWLEDGMENTS

We would like to express our appreciation to the members of the Board of Education of the City of East Orange for their concern in providing fiscal accountability to the citizens and taxpayers of the school District and hereby, contributing their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of the Division of Business Services' financial and accounting staff.

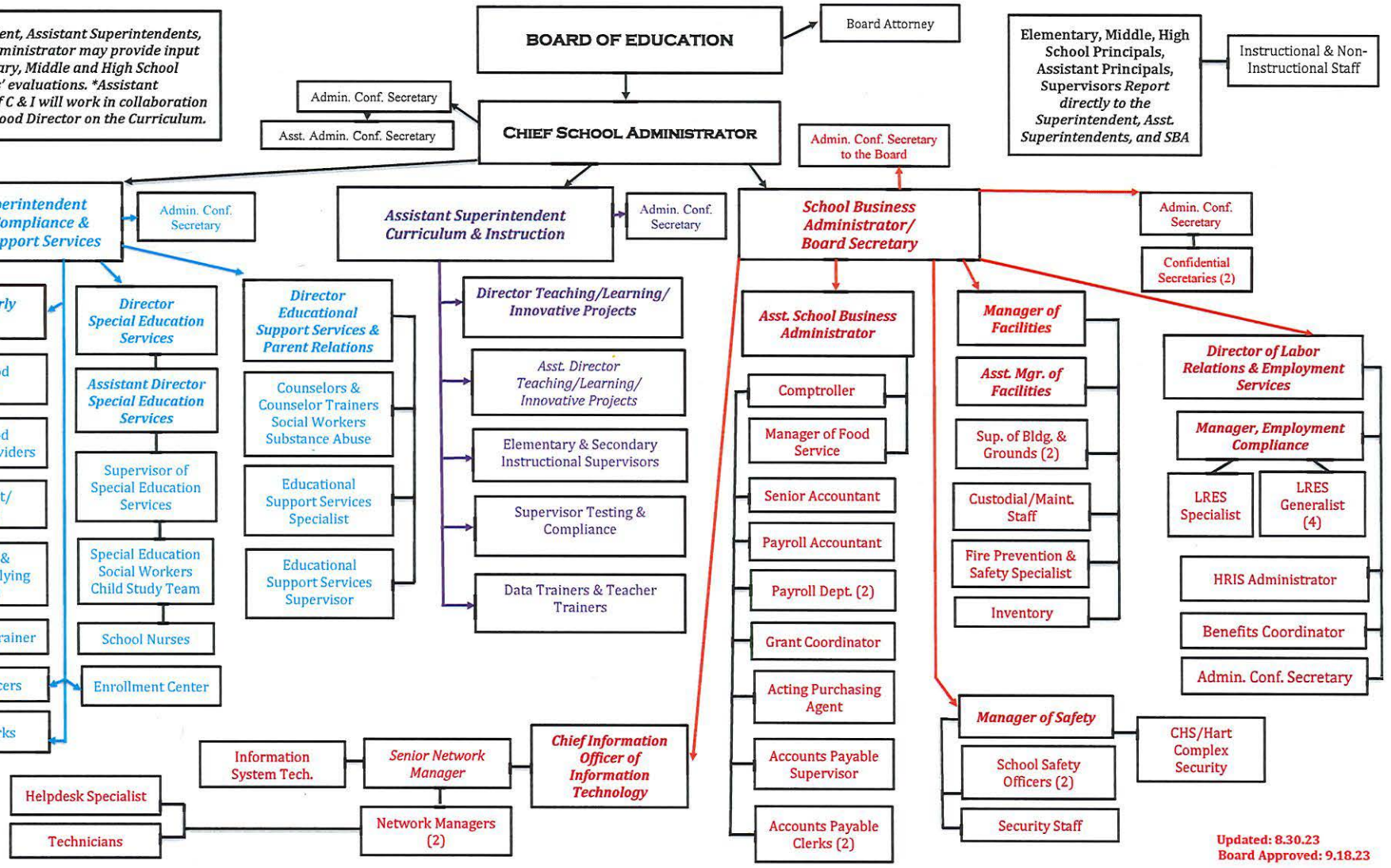
Respectfully Submitted,


Dr. Christopher C. Irving
Superintendent of Schools
Tia Thomas
Interim School Business Administrator/Board Secretary

EAST ORANGE SCHOOL DISTRICT ORGANIZATIONAL CHART

The Superintendent, Assistant Superintendents, and Business Administrator may provide input into Elementary, Middle and High School Principals' evaluations. *Assistant Superintendent of C & I will work in collaboration with Early Childhood Director on the Curriculum.

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Updated: 8.30.23
Board Approved: 9.18.23

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

**ROSTER OF OFFICIALS
JUNE 30, 2024**

MEMBERS OF THE BOARD OF EDUCATION

	<u>Official Title</u>	<u>Term Expires</u>
Ms. Andrea McPhatter	President	2027
Ms. Medinah E. Muhammad	Vice President	2026
Ms. Darlene Clovis	Board Member	2025
Ms. Jamillah N. Lawson	Board Member	2027
Mr. Wayne R. Stackhouse, Jr.	Board Member	2025
Ms. Nadine Wright-Arbubakrr	Board Member	2027
Dr. Kcyied Zahir	Board Member	2026

OTHER OFFICIALS

Dr. Christopher C. Irving, Superintendent of Schools

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

Dr. 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
570 Broad Street, 15th Floor
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



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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
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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 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, 2024 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 accompanying 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, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the East Orange Board of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Orange Board of Education's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the East Orange Board of Education. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

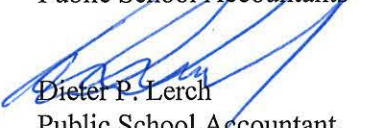
Management is responsible for the other information included in the annual report. The other information comprises the introductory section, financial schedules and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 10, 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 Government Auditing Standards in considering the East Orange Board of Education's internal control over financial reporting and compliance.


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


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
December 10, 2024

REQUIRED SUPPLEMENTARY INFORMATION – PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

EAST ORANGE BOARD OF EDUCATION

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, 2024. 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 (2023-2024) and the prior year (2022-2023) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2023-2024 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 \$186,413,354 (net position).
- Overall District revenues were \$289,888,653. General revenues accounted for \$195,632,777 or 67% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$94,255,876 of total revenues.
- The School District had \$284,545,890 in expenses for governmental activities; only \$87,246,299 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly property taxes and unrestricted State aid) of \$195,602,842 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 deficit of \$6,754,727 a decrease of \$10,387,347 when compared to the ending fund balance at June 30, 2023 of \$3,632,620.
- The General Fund unassigned fund balance at June 30, 2024 was in a deficit position of \$17,140,959, a decrease in the deficit of \$2,393,618 when compared with the ending fund balance deficit of \$19,534,577 at June 30, 2023.
- The General Fund unassigned budgetary fund balance at June 30, 2024 was \$2,467,256 which represents an increase of \$2,467,256 when compared to the ending unassigned fund balance at June 30, 2023 of \$-0-.

EAST ORANGE BOARD OF EDUCATION

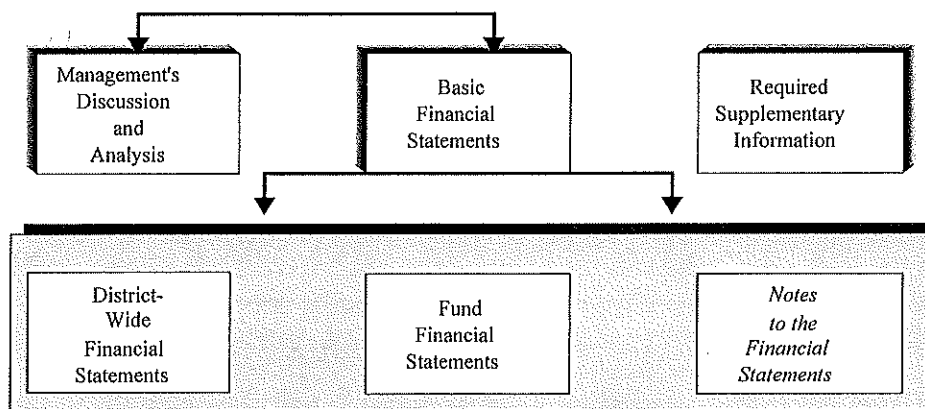
Management's Discussion and Analysis

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 include two kinds of statements that present different views of the District:

- The first two statements are district wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The Governmental Funds statements tell how basic services were financed in the short term as well as what remains for future spending.
 - Proprietary Funds statements offer short-term and long-term financial information about the activities the district operated like businesses.

The financial statements also include notes that explain 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.



EAST ORANGE BOARD OF EDUCATION

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.

Major Features of the District-Wide and Fund Financial Statements

	District-Wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire district	The activities of the district that are not proprietary 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 thereafter; 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.

EAST ORANGE BOARD OF EDUCATION

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 non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

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

- *Governmental Activities* – Most of the District's basic services are included here, such as regular 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).

EAST ORANGE BOARD OF EDUCATION

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.

EAST ORANGE BOARD OF EDUCATION

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 \$186,413,354 and \$189,848,638 as of June 30, 2024 and 2023, 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.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Assets						
Current Assets	\$ 22,420,214	\$ 38,646,408	\$ (341,580)	\$ 743,617	\$ 22,078,634	\$ 39,390,025
Capital Assets	296,853,356	298,898,209	1,927	2,897	296,855,283	298,901,106
Total Assets	<u>319,273,570</u>	<u>337,544,617</u>	<u>(339,653)</u>	<u>746,514</u>	<u>318,933,917</u>	<u>338,291,131</u>
Deferred Outflows of Resources	<u>1,103,974</u>	<u>2,856,137</u>	<u>-</u>	<u>-</u>	<u>1,103,974</u>	<u>2,856,137</u>
Total Assets and Deferred Outflows of Resources	<u>320,377,544</u>	<u>340,400,754</u>	<u>(339,653)</u>	<u>746,514</u>	<u>320,037,891</u>	<u>341,147,268</u>
Liabilities						
Non-Current Liabilities	95,437,876	104,708,119			95,437,876	104,708,119
Current Liabilities	29,333,198	35,205,179	1,549,918	894,874	30,883,116	36,100,053
Total Liabilities	<u>124,771,074</u>	<u>139,913,298</u>	<u>1,549,918</u>	<u>894,874</u>	<u>126,320,992</u>	<u>140,808,172</u>
Deferred Inflows of Resources	<u>7,300,047</u>	<u>10,484,284</u>	<u>3,498</u>	<u>6,174</u>	<u>7,303,545</u>	<u>10,490,458</u>
Total Liabilities and Deferred Inflows of Resources	<u>132,071,121</u>	<u>150,397,582</u>	<u>1,553,416</u>	<u>901,048</u>	<u>133,624,537</u>	<u>151,298,630</u>
Net Position						
Net Investment in Capital Assets	257,967,110	255,601,857	1,927	2,897	257,969,037	255,604,754
Restricted	1,464,351	5,745,921			1,464,351	5,745,921
Unrestricted	(71,125,038)	(71,344,606)	(1,894,996)	(157,431)	(73,020,034)	(71,502,037)
Total Net Position	<u>\$ 188,306,423</u>	<u>\$ 190,003,172</u>	<u>\$ (1,893,069)</u>	<u>\$ (154,534)</u>	<u>\$ 186,413,354</u>	<u>\$ 189,848,638</u>

EAST ORANGE BOARD OF EDUCATION

Management's Discussion and Analysis

The changes in net position for fiscal years ended 2024 and 2023 are as follows:

Change in Net Position For The Fiscal Years Ended June 30, 2024 and 2023						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues						
Program Revenues						
Charges for Services	\$ 686,424	\$ 412,620	\$ 364,184	\$ 747,559	\$ 1,050,608	\$ 1,160,179
Operating Grants and Contributions	77,014,192	94,124,029	6,645,393	5,860,701	83,659,585	99,984,730
Capital Grants and Contributions	9,545,683	16,016,107			9,545,683	16,016,107
General Revenues						
Property Taxes	29,674,822	24,674,822			29,674,822	24,674,822
State and Federal Aid	163,088,260	163,129,504			163,088,260	163,129,504
Other	2,839,760	1,986,478	29,935	2,404	2,869,695	1,988,882
Total Revenues	<u>282,849,141</u>	<u>300,343,560</u>	<u>7,039,512</u>	<u>6,610,664</u>	<u>289,888,653</u>	<u>306,954,224</u>
Expenses						
Instruction						
Regular	137,670,462	142,874,294			137,670,462	142,874,294
Special Education	26,670,677	24,175,822			26,670,677	24,175,822
Other Instruction	6,552,446	5,959,171			6,552,446	5,959,171
School Sponsored Activities and Athletics	1,719,758	2,780,641			1,719,758	2,780,641
Community Services	3,752	1,673			3,752	1,673
Support Services						
Student and Instruction Related Services	51,313,795	56,904,394			51,313,795	56,904,394
General Administrative Services	2,406,185	3,081,708			2,406,185	3,081,708
School Administrative Services	12,832,842	12,568,872			12,832,842	12,568,872
Central Services	4,967,334	4,808,450			4,967,334	4,808,450
Admin. Info. Technology	1,269,789	1,156,624			1,269,789	1,156,624
Plant Operations and Maintenance	27,405,685	26,342,505			27,405,685	26,342,505
Pupil Transportation	9,261,284	13,555,958			9,261,284	13,555,958
Interest on Long-Term Debt	2,471,881	2,829,059			2,471,881	2,829,059
Food Services	-	-	8,778,047	9,043,341	8,778,047	9,043,341
Total Expenses	<u>284,545,890</u>	<u>297,039,171</u>	<u>8,778,047</u>	<u>9,043,341</u>	<u>293,323,937</u>	<u>306,082,512</u>
Change in Net Position	(1,696,749)	3,304,389	(1,738,535)	(2,432,677)	(3,435,284)	871,712
Net Position, Beginning of Year	<u>190,003,172</u>	<u>186,698,783</u>	<u>(154,534)</u>	<u>2,278,143</u>	<u>189,848,638</u>	<u>188,976,926</u>
Net Position, End of Year	<u>\$ 188,306,423</u>	<u>\$ 190,003,172</u>	<u>\$ (1,893,069)</u>	<u>\$ (154,534)</u>	<u>\$ 186,413,354</u>	<u>\$ 189,848,638</u>

EAST ORANGE BOARD OF EDUCATION

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, 2024 and 2023.

	<u>Total Cost of Services</u>		<u>Net Cost of (Revenue from) Services</u>	
	<u>2024</u>	<u>2022</u>	<u>2024</u>	<u>2023</u>
Instruction				
Regular	\$ 137,670,462	\$ 142,874,294	\$ 98,806,801	\$ 95,334,506
Special Education	26,670,677	24,175,822	13,950,429	11,664,699
Other Instruction	6,552,446	5,959,171	4,644,504	4,167,296
School Sponsored Activities and Athletics	1,719,758	2,780,641	1,317,500	787,713
Community Services	3,752	1,673	3,752	1,673
Support Services				
Student and Instruction Related Services	51,313,795	56,904,394	37,093,130	36,682,511
General Administrative Services	2,406,185	3,081,708	2,406,185	3,076,237
School Administrative Services	12,832,842	12,568,872	11,190,314	10,823,725
Central Services	4,967,334	4,808,450	4,967,334	4,772,200
Admin. Info. Technology	1,269,789	1,156,624	1,269,789	1,146,434
Plant Operations and Maintenance	27,405,685	26,342,505	13,696,740	6,174,273
Pupil Transportation	9,261,284	13,555,958	8,068,160	11,578,050
Interest on Long-Term Debt	2,471,881	2,829,059	(115,047)	277,098
Total	<u>\$ 284,545,890</u>	<u>\$ 297,039,171</u>	<u>\$ 197,299,591</u>	<u>\$ 186,486,415</u>

EAST ORANGE BOARD OF EDUCATION

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 deficit of \$6,754,727, a decrease of \$10,387,347 from last year's fund balance of \$3,632,620. The loss was predominately in the General Fund in the amount of \$9,316,771.

Revenues for the District's governmental funds were \$307,048,281; total expenditures were \$318,309,410.

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 \$255,347,640 for the fiscal year ended June 30, 2024. State sources amounted to \$224,631,528, federal sources totaled \$140,968 and local sources were \$30,575,144 which were predominately made up of property taxes.

Expenditures of the General Fund were \$271,411,885. Instructional expenditures were \$154,181,652, for support services were \$111,297,715, expenditures for debt service were \$3,147,129 and capital expenditures totaled \$2,785,389 for the fiscal year ended June 30, 2024.

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 \$45,842,507 for the fiscal year ended June 30, 2024. State sources amounted to \$23,431,272, federal sources totaled \$21,961,207 and local sources were \$450,028.

Expenditures of the Special Revenue Fund were \$40,182,466. Instructional expenditures were \$22,197,371, expenditures for support services were \$8,578,093 and capital expenditures totaled \$9,407,002 for the fiscal year ended June 30, 2024.

Capital Projects - The capital projects expenditures and other financing uses exceeded revenues and other financing sources by \$1,048,226 decreasing the fund balance from \$7,017,118 at June 30, 2023 to \$5,968,892 at June 30, 2024.

EAST ORANGE BOARD OF EDUCATION

Management's Discussion and Analysis

Proprietary Funds

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

Enterprise Fund - The District uses 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, 2023 encumbrances.

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2024 and 2023 amounts to \$296,855,283 and \$298,901,106 (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 2023-2024 amounted to \$15,262,303 for governmental activities and \$970 for the Business-Type activities.

The following is a comparative analysis of capital assets at June 30, 2024 and 2023.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Land	\$ 2,645,706	\$ 2,645,706			\$ 2,645,706	\$ 2,645,706
Building and Building Improvements	288,077,465	290,795,971			288,077,465	290,795,971
Machinery and Equipment	5,419,276	5,427,663	\$ 1,927	\$ 2,897	5,421,203	5,430,560
Right to use Leased Equipment	699,025	-			699,025	-
Vehicles	11,884	28,869	-	-	11,884	28,869
Total	\$ 296,853,356	\$ 298,898,209	\$ 1,927	\$ 2,897	\$ 296,855,283	\$ 298,901,106

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

EAST ORANGE BOARD OF EDUCATION

Management's Discussion and Analysis

LONG TERM LIABILITIES

At June 30, 2024, the District's long-term liabilities consisted of certificates of participation of \$26,453,474, capital financing agreements of \$1,507,091, interlocal agreement of \$16,151,545 leases payable of \$741,643, claims and judgements payable of \$1,281,120, accrued liability for insurance claims \$265,573, net pension liability of \$47,111,669 and compensated absences payable of \$1,925,761. This is in comparison to long-term liabilities at June 30, 2023 of \$104,708,119 or a decrease of \$9,270,243 mainly attributable to a decrease in the net pension liabilities and certificates of participation.

Outstanding Long-Term Debt at June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Certificates of Participation	\$ 26,453,474	\$ 30,267,334
Capital Financing Agreements	1,507,091	2,987,976
Interlocal Agree. Payable (Inc. Unamortized Prem.)	16,151,545	17,036,623
Leases Payable	741,643	20,152
Claims and Judgements Payable	1,281,120	932,120
Accrued Liability for Insurance Claims	265,573	-
Net Pension Liability	47,111,669	51,596,478
Compensated Absences Payable	<u>1,925,761</u>	<u>1,867,436</u>
Total	<u>\$ 95,437,876</u>	<u>\$ 104,708,119</u>

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 2024-2025 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

DISTRICT WIDE FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 10,199,754	\$ 871,993	\$ 11,071,747
Receivables, net	4,628,247	534,267	5,162,514
Inventory		68,680	68,680
Internal Balances	1,816,520	(1,816,520)	
Restricted Assets:			
Cash and Cash Equivalents	78,693		78,693
Investments with Fiscal Agent	5,697,000		5,697,000
Capital Assets:			
Not Being Depreciated	2,645,706		2,645,706
Being Depreciated, Net	294,207,650	1,927	294,209,577
 Total Assets	 <u>319,273,570</u>	 <u>(339,653)</u>	 <u>318,933,917</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows on Net Pension Liability	1,103,974	-	1,103,974
 Total Assets and Deferred Outflows of Resources	 <u>320,377,544</u>	 <u>(339,653)</u>	 <u>320,037,891</u>
LIABILITIES			
Accounts Payable and Other			
Current Liabilities	24,219,505	1,549,918	25,769,423
Payable to Other Governments	399,765		399,765
Accrued Interest	158,257		158,257
Unearned Revenue	4,555,671		4,555,671
Noncurrent Liabilities:			
Due Within One Year	8,146,987		8,146,987
Due Beyond One Year	87,290,889	-	87,290,889
 Total Liabilities	 <u>124,771,074</u>	 <u>1,549,918</u>	 <u>126,320,992</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources on Net Pension Liability	7,300,047	-	7,300,047
Deferred Commodities Revenue	-	3,498	3,498
 Total Deferred Inflows of Resources	 <u>7,300,047</u>	 <u>3,498</u>	 <u>7,303,545</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>132,071,121</u>	 <u>1,553,416</u>	 <u>133,624,537</u>
NET POSITION			
Net Investment in Capital Assets	257,967,110	1,927	257,969,037
Restricted for:			
Capital Projects	13,516		13,516
Debt Service	6,776		6,776
Maintenance Reserve	30,557		30,557
Other Purposes	1,413,502		1,413,502
Unrestricted	(71,125,038)	(1,894,996)	(73,020,034)
 Total Net Position	 <u>\$ 188,306,423</u>	 <u>\$ (1,893,069)</u>	 <u>\$ 186,413,354</u>

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

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 137,670,462		\$ 38,863,661		\$ (98,806,801)		\$ (98,806,801)
Special Education	26,670,677		12,720,248		(13,950,429)		(13,950,429)
Other Instruction	6,552,446		1,907,942		(4,644,504)		(4,644,504)
School Sponsored Activities and Athletics	1,719,758	\$ 402,258			(1,317,500)		(1,317,500)
Community Services	3,752				(3,752)		(3,752)
Support Services:					-		
Student & Instruction Related Services	51,313,795		14,220,665		(37,093,130)		(37,093,130)
General Administrative Services	2,406,185				(2,406,185)		(2,406,185)
School Administrative Services	12,832,842		1,642,528		(11,190,314)		(11,190,314)
Central Services	4,967,334				(4,967,334)		(4,967,334)
Admin Info Technology	1,269,789				(1,269,789)		(1,269,789)
Plant Operations and Maintenance	27,405,685	284,166	3,879,096	\$ 9,545,683	(13,696,740)		(13,696,740)
Pupil Transportation	9,261,284		1,193,124		(8,068,160)		(8,068,160)
Interest on long-term debt	2,471,881	-	2,586,928	-	115,047	-	115,047
Total Governmental Activities	284,545,890	686,424	77,014,192	9,545,683	(197,299,591)	-	(197,299,591)
Business-Type Activities:							
Food Service	8,778,047	364,184	6,645,393	-	-	\$ (1,768,470)	(1,768,470)
Total Business-Type Activities	8,778,047	364,184	6,645,393	-	-	(1,768,470)	(1,768,470)
Total Primary Government	\$ 293,323,937	\$ 1,050,608	\$ 83,659,585	\$ 9,545,683	(197,299,591)	(1,768,470)	(199,068,061)

**EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Net (Expense) Revenue and Changes in Net Position		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
General Revenues/(Expenses):			
Taxes			
Property Taxes, levied for general purposes, net	\$ 27,791,159		\$ 27,791,159
Property Taxes, levied for debt service, net	1,883,663		1,883,663
State Aid - Unrestricted	162,179,339		162,179,339
State Aid - Restricted for Debt Service Principal	908,921		908,921
Miscellaneous Income	<u>2,839,760</u>	<u>\$ 29,935</u>	<u>2,869,695</u>
Total General Revenues	<u>195,602,842</u>	<u>29,935</u>	<u>195,632,777</u>
Change in Net Position	(1,696,749)	(1,738,535)	(3,435,284)
Net Position, Beginning of Year	<u>190,003,172</u>	<u>(154,534)</u>	<u>189,848,638</u>
Net Position, End of Year	<u>\$ 188,306,423</u>	<u>\$ (1,893,069)</u>	<u>\$ 186,413,354</u>

FUND FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 6,506,100	\$ 3,493,679	\$ 193,199	\$ 6,776	\$ 10,199,754
Receivables, Net					
Receivables From Other Governments	585,059	4,043,188			4,628,247
Due from Other Funds	2,440,589	109,036			2,549,625
Restricted Assets:					
Cash and Cash Equivalents			78,693		78,693
Investments with Fiscal Agent	-	-	5,697,000	-	5,697,000
Total Assets	<u>\$ 9,531,748</u>	<u>\$ 7,645,903</u>	<u>\$ 5,968,892</u>	<u>\$ 6,776</u>	<u>\$ 23,153,319</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 6,179,815	\$ 522,621			\$ 6,702,436
Loans Payable	9,000,000				9,000,000
Payroll Deductions and Withholdings Payable	4,133,374				4,133,374
Payable to Other Governments		399,765			399,765
Due to Other Funds	-	733,105			733,105
Claims and Judgements Payable	1,262,603				1,262,603
Accrued Liabilities for Insurance Claims	1,488,329				1,488,329
Other Liabilities	336,078	1,296,685			1,632,763
Unearned Revenue	-	4,555,671	-	-	4,555,671
Total Liabilities	<u>22,400,199</u>	<u>7,507,847</u>	<u>-</u>	<u>-</u>	<u>29,908,046</u>
Fund Balances					
Restricted Fund Balance					
Capital Reserve	12,131				12,131
Capital Financing Agreement			\$ 5,936,243		5,936,243
Maintenance Reserve	30,557				30,557
Unemployment Compensation Reserve	1,275,446				1,275,446
Student Activities		127,497			127,497
Robeson Turf Field		10,559			10,559
Capital Projects			32,649		32,649
Debt Service				\$ 6,776	6,776
Assigned Fund Balance					
Year End Encumbrances	2,954,374				2,954,374
Unassigned Fund Balance	<u>(17,140,959)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,140,959)</u>
Total Fund Balances	<u>(12,868,451)</u>	<u>138,056</u>	<u>5,968,892</u>	<u>6,776</u>	<u>(6,754,727)</u>
Total Liabilities and Fund Balances	<u>\$ 9,531,748</u>	<u>\$ 7,645,903</u>	<u>\$ 5,968,892</u>	<u>\$ 6,776</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$518,534,182 and the accumulated depreciation is \$221,680,826. 296,853,356

The District has financed capital assets through the issuance of long-term obligations. The interest accrual at year end is: (158,257)

Certain amounts resulting from the calculation of liabilities are reported as deferred outflows and deferred inflows of resources on the statement of net position and amortized over future years. (See note 2A) (6,196,073)

Long-term liabilities, including certificates of participation, are not due and payable in the current period and therefore are not reported as liabilities in the funds. (See note 2 A) (95,437,876)

Net Position of Governmental Activities \$ 188,306,423

**EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources:					
Property Taxes	\$ 27,791,159			\$ 1,883,663	\$ 29,674,822
Miscellaneous	<u>2,783,985</u>	<u>\$ 450,028</u>	<u>\$ 339,941</u>	<u>-</u>	<u>3,573,954</u>
Total - Local Sources	30,575,144	450,028	339,941	1,883,663	33,248,776
State Sources	224,631,528	23,431,272	138,681	3,495,849	251,697,330
Federal Sources	<u>140,968</u>	<u>21,961,207</u>	<u>-</u>	<u>-</u>	<u>22,102,175</u>
Total Revenues	<u>255,347,640</u>	<u>45,842,507</u>	<u>478,622</u>	<u>5,379,512</u>	<u>307,048,281</u>
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	118,422,289	19,775,442			138,197,731
Special Education Instruction	27,836,599	991,319			28,827,918
Other Instruction	6,519,264	1,004,527			7,523,791
School Spons. Activities and Athletics	1,399,753	426,083			1,825,836
Community Services	3,747	-			3,747
Support Services					
Student & Instruction Related Services	49,525,397	8,552,608			58,078,005
General Administrative Services	2,466,942				2,466,942
School Administrative Services	14,755,352				14,755,352
Central Services	5,383,019				5,383,019
Admin Info Technology	1,382,902				1,382,902
Plant Operations and Maintenance	28,550,643				28,550,643
Pupil Transportation	9,233,460	25,485			9,258,945
Debt Service:					
Principal	2,403,176			1,475,644	3,878,820
Interest	743,953			4,214,356	4,958,309
Capital Outlay	<u>2,785,389</u>	<u>9,407,002</u>	<u>1,025,059</u>	<u>-</u>	<u>13,217,450</u>
Total Expenditures	<u>271,411,885</u>	<u>40,182,466</u>	<u>1,025,059</u>	<u>5,690,000</u>	<u>318,309,410</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,064,245)</u>	<u>5,660,041</u>	<u>(546,437)</u>	<u>(310,488)</u>	<u>(11,261,129)</u>
OTHER FINANCING SOURCES (USES)					
Lease Proceeds	873,782				873,782
Transfers In	5,873,692			311,765	6,185,457
Transfers Out	<u>-</u>	<u>(5,683,668)</u>	<u>(501,789)</u>	<u>-</u>	<u>(6,185,457)</u>
Total Other Financing Sources and Uses	<u>6,747,474</u>	<u>(5,683,668)</u>	<u>(501,789)</u>	<u>311,765</u>	<u>873,782</u>
Net Change in Fund Balances	(9,316,771)	(23,627)	(1,048,226)	1,277	(10,387,347)
Fund Balance, Beginning of Year	<u>(3,551,680)</u>	<u>161,683</u>	<u>7,017,118</u>	<u>5,499</u>	<u>3,632,620</u>
Fund Balance, End of Year	<u>\$ (12,868,451)</u>	<u>\$ 138,056</u>	<u>\$ 5,968,892</u>	<u>\$ 6,776</u>	<u>\$ (6,754,727)</u>

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

**EAST ORANGE BOARD OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
WITH THE DISTRICT-WIDE STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ (10,387,347)

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	\$ 13,217,450	
Depreciation Expense	<u>(15,262,303)</u>	
		(2,044,853)

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	33,134
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The issuance of long-term debt (e.g. interlocal agreements, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmental funds report the effect of premiums related to ESIP bonds when they are issued, whereas these amounts are expensed and or deferred and amortized in the statement of activities.

Debt Issued	
Leases Payable	(873,782)
Capital Leases Agreements	
Amortization of Premium on Energy Savings Proc.	115,078

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

Certificate of Participation	5,690,000	
Capital Financing Agreement - Interlocal Agreement	770,000	
Capital Financing Agreement	1,480,885	
Leases Payable	<u>152,291</u>	
		8,093,176

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

Accreted Value of Capital	
Appreciation Certificates	(1,876,140)

In the statement of activities, certain operating benefits/(expenses) - compensated absences net pension expenses and claims and judgements - are measured by the amounts earned or incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (paid):

Claims and Judgements Payable/Accrued Liab. For Ins. Claims	(349,000)	
Accrued Liability for Insurance Claims	(265,573)	
Pension Expense (PERS)	5,950,545	
Pension Expense (ECPF)	(33,662)	
Compensated Absences	<u>(58,325)</u>	
		5,243,985

Change in net position of governmental activities (Exhibit A-2)	<u>\$ (1,696,749)</u>
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**EAST ORANGE BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2024**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash	\$ 871,993
Intergovernmental Receivable	
Federal	381,547
State	11,222
Other Accounts Receivable	141,498
Inventories	<u>68,680</u>
Total Current Assets	<u>1,474,940</u>
Capital Assets	
Furniture, Machinery & Equipment	128,647
Less: Accumulated Depreciation	<u>(126,720)</u>
Total Capital Assets, Net	<u>1,927</u>
Total Assets	<u><u>\$ 1,476,867</u></u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,549,918
Due to Other Funds	<u>1,816,520</u>
Total Current Liabilities	<u>3,366,438</u>
DEFERRED INFLOW OF RESOURCES	
Deferred Commodities Revenue	<u>3,498</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,369,936</u>
NET POSITION	
Invested in Capital Assets	1,927
Unrestricted	<u>(1,894,996)</u>
Total Net Position	<u><u>\$ (1,893,069)</u></u>

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

**EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales - Non Reimbursable Programs	\$ 364,184
 Total Operating Revenues	 <u>364,184</u>
OPERATING EXPENSES	
Salaries and Employee Benefits	4,032,473
Cost of Sales - Reimbursable Programs	2,895,585
Cost of Sales - Non Reimbursable Programs	120,972
Repair and Maintenance Services	88,823
Management and Administrative Fees	573,507
Purchased Professional Services	91,651
Insurance	235,070
General Supplies	459,785
Miscellaneous Expenditures	279,211
Depreciation	<u>970</u>
 Total Operating Expenses	 <u>8,778,047</u>
Operating (Loss)	<u>(8,413,863)</u>
NONOPERATING REVENUES/(EXPENSES)	
Interest Earnings	29,935
State Sources	
School Lunch Program	81,842
After the Bell Program	78,024
Federal Sources	
School Breakfast Program	1,579,437
National School Lunch Program	3,878,378
Supply Chain Assistance	200,927
P-EBT Administrative	3,256
Summer Food Program	119,669
Local Food for School COOP Program	3,998
Fresh Fruits and Vegetables Program	194,306
After School Snack Program	263,690
Food Distribution Program	<u>241,866</u>
 Total Nonoperating Revenues	 <u>6,675,328</u>
Change in Net Position	(1,738,535)
Total Net Position - Beginning of Year	<u>(154,534)</u>
Total Net Position - End of Year	<u>\$ (1,893,069)</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, 2024**

EXHIBIT B-6

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 714,186
Cash Payments for Employees' Salaries and Benefits	(4,032,473)
Cash Payments to Suppliers for Goods and Services	<u>(1,697,310)</u>
Net Cash (Used) for Operating Activities	<u>(5,015,597)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	<u>6,752,529</u>
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>6,752,529</u>
Cash Flows from Investing Activities	
Interest Earnings	<u>29,935</u>
Net Cash Provided by Investing Activities	<u>29,935</u>
Net Increase in Cash and Cash Equivalents	1,766,867
Cash, (Overdraft) Beginning of Year	<u>(894,874)</u>
Cash, End of Year	<u><u>\$ 871,993</u></u>
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	<u>\$ (8,413,863)</u>
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Depreciation Expense	970
Non Cash Federal Assistance - Food Distribution Program	241,866
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	350,002
(Increase)/Decrease in Inventory	(7,179)
Increase/(Decrease) in Accounts Payable	1,549,918
Increase/(Decrease) in Due to Other Funds	1,265,365
Increase/(Decrease) in Deferred Commodities Revenue	<u>(2,676)</u>
Total Adjustments	<u>3,398,266</u>
Net Cash (Used) for Operating Activities	<u><u>\$ (5,015,597)</u></u>
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	\$ 239,190

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

NOTES TO THE FINANCIAL STATEMENTS

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The East Orange Board of Education (the "Board" or the "District") is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of seven members appointed by the Mayor of the City of East Orange (the City) and is responsible for the fiscal control of the District. A Superintendent of Schools is appointed by the Board and is responsible for the administrative control of the District. A School Business Administrator/Board Secretary is also appointed by the Board and oversees the business functions of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. The Board currently operates a Pre-Kindergarten through grade twelve (12) school district.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. The Superintendent of Schools is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The School Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent of Schools to the Board.

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

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

B. New Accounting Standards

During fiscal year 2024, the District adopted the following GASB statements:

- 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.

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

- 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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB Statement No. 102, *Certain Risk Disclosures*, will be effective beginning with the fiscal year ending June 30, 2025. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a school district vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a school district's financial condition.
- GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective beginning with the fiscal year ending June 30, 2026. The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from school district to school district, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

C. Basis of Presentation - Financial Statements

The financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the District's enterprise funds. Fiduciary funds are excluded from the district-wide financial statements. Currently the District has no fiduciary funds.

District-Wide Financial Statements

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

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

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

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting

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

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

5. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$2,000 and an estimated useful life in excess of two years. The District was able to estimate the historical cost for the initial reporting of these capital assets through back trending. As the District constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost, except for intangible right-to-use leased assets, the measurement of which is discussed in Note 1. E.10. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

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

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

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

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. 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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Deferred Outflows/Inflows of Resources (Continued)

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

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 is recognized as a lease liability and an intangible right-to-use lease asset in the district-wide and proprietary fund type financial statements. The District recognizes lease liabilities with an initial, individual value of \$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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 the 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.

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

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

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

Maintenance Reserve – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education. (See Note 2e).

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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)

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

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

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

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

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

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

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

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

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

13. *Fund Balance Policies*

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

3. Tuition Expenditures

Tuition Expenditures - Tuition charges for the fiscal years 2022-2023 and 2023-2024 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. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey on-behalf of the District for social security, pension, long-term disability insurance and post-retirement medical benefit contributions for District employees enrolled in the Teacher Pension and Annuity Fund (TPAF) retirement system.

Revenues and expenses of governmental activities and business-type activities include the State's proportionate share of the on-behalf actuarial determined pension and post-retirement medical benefit amounts attributable to the District for District employees enrolled in the TPAF retirement system.

5. Proprietary Funds, Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the food service enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Federal and State subsidies for the food service operation are considered nonoperating revenues.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 \$(6,196,073) difference are as follows:

Deferred Outflows on Net Pension Liability	\$ 1,103,974
Deferred Inflows on Net Pension Liability	<u>(7,300,047)</u>
Net Adjustment to Increase Fund Balance - Total Governmental Funds to Arrive at Net Position - Governmental Activities	<u>\$ (6,196,073)</u>

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

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 \$(95,437,876) difference are as follows:

Certificates of Participation ("COPs")	\$ (26,453,474)
Capital Financing Agree.- Interlocal Agree. (Inc. Unamort. Prem.)	(16,151,545)
Capital Financing Agreement	(1,507,091)
Leases Payable	(741,643)
Claims and Judgements Payable	(1,281,120)
Accrued Liability for Insurance Claims	(265,573)
Net Pension Liability - State	(44,876,466)
Net Pension Liability - County	(2,235,203)
Compensated Absences	<u>(1,925,761)</u>
Net Adjustment to Decrease Net Changes in Fund Balance - Total Governmental Funds to Arrive at Changes in Net Position - Governmental Activities	<u>\$ (95,437,876)</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 is approved by the Board of School Estimates.

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2023/2024. Also, during 2023/2024 the Board increased the original budget of the general fund by \$11,097,354 and the special revenue fund by \$15,148,136. The increases were funded by the additional appropriation of capital reserve, grant awards, student activity revenues, insurance proceeds and the reappropriation of prior year general fund encumbrances. During the fiscal year the Board authorized and approved additional fund balance appropriations of capital reserve of \$1,477,580.

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Excess Expenditures Over Appropriations

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

<u>General Fund</u>	<u>Modified Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
School Sponsored Cocurricular Athletics - Inst. Purchased Services	\$ 118,032	\$ 130,691	\$ 12,659
Undist. Expenditures - Tuition			
Tuition to Other LEA's Within State - Special	631,144	715,036	83,892
Tuition to County Voc. School District - Regular	1,376,752	1,558,608	181,856
Tuition to CSSD & Regional Day Schools	1,018,777	1,035,734	16,957
Undist. Expenditures - Health Services			
Purchased Profesional and Technical Services	86,374	333,881	247,507
Undist. Expenditures - Other Support Serv. Students - Extra Serv.			
Purchased Professional and Technical Services	2,514,387	2,559,135	44,748
Undist. Expenditures - Supp. Serv. - Central Services			
Miscellaneous Expenditures	12,148	34,739	22,591
Undist. Expenditures - Required Maintenance for School Facilities			
General Supplies	223,173	247,055	23,882
Undist. Expenditures - Supp. Serv. - Custodial Services			
Cleaning Repair and Maintenance Services	577,601	649,122	71,521
Lease Purchase Payments - ESIP	395,471	770,000	374,529
Other Purchased Property Services	419,217	472,092	52,875
Insurance	2,866,951	3,036,511	169,560
Undist. Expenditures - Student Transportation Serv.			
Contracted Services - Regular Students - ESC's & CTSA	1,378,232	1,378,791	559
Unallocated Benefits			
Other Retirement Contributions - PERS	297,417	4,439,580	4,142,163
Workmen's Compensation	1,300,556	1,609,318	308,762
Special Schools			
Summer School Instruction			
Salaries of Teachers	176,258	360,569	184,311
Charter Schools			
Transfer of Funds to Charter Schools	22,761,653	23,385,621	623,968

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The Food Service Enterprise Fund has a cumulative deficit in net position of \$1,893,069 as of June 30, 2024. The District expects to eliminate this deficit through operations in the 2024/2025 fiscal year.

The District has an unassigned fund deficit of \$17,140,959 in the General Fund as of June 30, 2024 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 2023/2024 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 \$17,140,959 in the General Fund is less than the delayed state aid payments at June 30, 2024.

D. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2024 is as follows:

Balance, July 1, 2023		\$ 3,012,596
Decreased by:		
Withdrawals Approved in District Budget	\$ 1,522,885	
Withdrawals Approved by Board Resolution	<u>1,477,580</u>	
		<u>3,000,465</u>
Balance, June 30, 2024		<u>\$ 12,131</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

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, 2024 is as follows:

Balance, July 1, 2023	\$ 774,557
Decreased by:	
Withdrawals Approved in District Budget	<u>744,000</u>
Balance, June 30, 2024	<u>\$ 30,557</u>

F. Transfers to Capital Outlay

During the 2023/2024 school year, the district transferred and appropriated \$1,574,828 to the non-equipment capital outlay accounts. A transfer was made from the capital reserve account that was approved by the County Superintendent to support an emergent circumstance pursuant to N.J.A.C. 6A:23A-13.3(h) in the amount of \$428,579. In addition the District appropriated insurance proceeds in the amount of \$1,146,249.

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.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. NCUSIF insures credit union accounts up to \$250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2024, the book value of the Board's deposits was \$11,150,440 and bank and brokerage firm balances of the Board's deposits amounted to \$20,506,501. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 17,567,998
Uninsured and Uncollateralized	<u>2,938,503</u>
	<u>\$ 20,506,501</u>

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2024 the Board's bank balance of \$2,938,503 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized	
Collateral held by pledging financial institution's trust department but not in the Board's name	<u>\$ 2,938,503</u>

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.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

As of June 30, 2024, the Board had the following investments:

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

Custodial Credit Risk – Investments – For an investment, this is the risk, that in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments or collateral securities that are held by an outside party. The Board does not have a policy for custodial credit risk. As of June 30, 2024, \$5,697,000 of the Board’s investments was exposed to custodial credit risk as follows:

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

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

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

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2024 for the district's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Food Service</u>	<u>Total</u>
Receivables:				
Intergovernmental				
State	\$ 585,059	\$ 227,363	\$ 11,222	\$ 823,644
Federal		3,804,206	381,547	4,185,753
Other	-	11,619		11,619
Accounts	-	-	141,498	141,498
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	585,059	4,043,188	534,267	5,162,514
Less: Allowance for Uncollectibles	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net Total Receivables	<u>\$ 585,059</u>	<u>\$ 4,043,188</u>	<u>\$ 534,267</u>	<u>\$ 5,162,514</u>

C. Unearned Revenue

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

	<u>Unearned</u>
Special Revenue Fund	
Unencumbered Grant Draw Downs	\$ 2,384,795
Grant Draw Downs Year-End Encumbrances	<hr/> 2,170,876
Total Unearned Revenue for Governmental Funds	<u>\$ 4,555,671</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

	Balance, <u>July 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	Balance, <u>June 30, 2024</u>
Governmental activities:				
Capital Assets, not being Depreciated:				
Land	\$ 2,645,706			\$ 2,645,706
Construction in Progress	-	-	-	-
Total Capital Assets, not being Depreciated	<u>2,645,706</u>	<u>-</u>	<u>-</u>	<u>2,645,706</u>
Capital Assets, being Depreciated:				
Buildings and Land/Building Improvements	482,062,457	\$ 10,071,545		492,134,002
Machinery and Equipment	19,791,693	2,272,123		22,063,816
Right to use Leased Equipment	1,209,080	873,782	\$ (1,209,080)	873,782
Vehicles	816,876	-	-	816,876
Total Capital Assets being Depreciated	<u>503,880,106</u>	<u>13,217,450</u>	<u>(1,209,080)</u>	<u>515,888,476</u>
Less Accumulated Depreciation for:				
Buildings and Land/Building Improvements	(191,266,486)	(12,790,051)		(204,056,537)
Machinery and Equipment	(14,364,030)	(2,280,510)		(16,644,540)
Right to use Leased Equipment	(1,209,080)	(174,757)	1,209,080	(174,757)
Vehicles	(788,007)	(16,985)	-	(804,992)
Total Accumulated Depreciation	<u>(207,627,603)</u>	<u>(15,262,303)</u>	<u>1,209,080</u>	<u>(221,680,826)</u>
Total Capital Assets, being Depreciated, net	<u>296,252,503</u>	<u>(2,044,853)</u>	<u>-</u>	<u>294,207,650</u>
Governmental Activities Capital Assets, net	<u>\$ 298,898,209</u>	<u>\$ (2,044,853)</u>	<u>\$ -</u>	<u>\$ 296,853,356</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	Balance, July 1, 2023	Increases	Decreases	Balance, June 30, 2024
Business-type activities:				
Capital Assets, being Depreciated:				
Machinery and Equipment	\$ 128,647	-	-	\$ 128,647
Total Capital Assets being Depreciated	<u>128,647</u>	<u>-</u>	<u>-</u>	<u>128,647</u>
Less Accumulated Depreciation for:				
Machinery and Equipment	(125,750)	\$ (970)	-	(126,720)
Total Accumulated Depreciation	<u>(125,750)</u>	<u>(970)</u>	<u>-</u>	<u>(126,720)</u>
Total Capital Assets, being Depreciated, net	<u>2,897</u>	<u>(970)</u>	<u>-</u>	<u>1,927</u>
Business-Type Activities Capital Assets, net	<u>\$ 2,897</u>	<u>\$ (970)</u>	<u>\$ -</u>	<u>\$ 1,927</u>

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

Governmental activities:

Instruction	
Regular	\$ 14,472,968
Total Instruction	<u>14,472,968</u>
Support Services	
Student and Instruction Related Services	338,287
School Administration	169,143
Operations and Maintenance of Plant	<u>281,905</u>
Total Support Services	<u>789,335</u>
Total Governmental Activities	<u>\$ 15,262,303</u>
Business-Type Activities:	
Food Service Fund	<u>\$ 970</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2024:

<u>Project</u>	<u>Remaining Commitment</u>
Turf Replacement - Paul Robeson Stadium	\$ 348,580
East Orange Track Resurfacing	520,832
Roof Replacement - Louverture School	523,040
Fire Alarm Replacement - Various Schools	588,930
Dionne Warwick Auditorium Renovations	396,038
	<u>\$ 2,377,420</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2024, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Food Service Enterprise Fund	\$ 1,707,484
General Fund	Special Revenue Fund	733,105
Special Revenue Fund	Food Service Enterprise Fund	109,036
Total		<u>\$ 2,549,625</u>

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

Interfund Transfers

	<u>Transfer In:</u>		
	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Transfer Out:			
Special Revenue Fund	\$ 5,683,668		\$ 5,683,668
Capital Projects Fund	190,024	\$ 311,765	501,789
Total transfers out	<u>\$ 5,873,692</u>	<u>\$ 311,765</u>	<u>\$ 6,185,457</u>

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Leases Payable

On June 19, 2023, the District entered into a 5 year lease agreement as lessee for the use of 79 copiers. An initial lease liability was recorded in the amount of \$873,782. The lease has an interest rate of 4.79%. The District is required to make monthly payments of \$16,702. 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, 2024 the value of the lease liability was \$741,643. The equipment has a 5 year estimated useful life. The value of the right -to-use asset as of June 30, 2024 is \$699,025 and had accumulated depreciation of \$174,757.

The future principal and interest lease payments as of June 30, 2024 are as follows:

Governmental Activities:

<u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 164,896	\$ 35,525	\$ 200,421
2026	172,794	27,626	200,420
2027	181,071	19,350	200,421
2028	189,744	10,676	200,420
2029	33,138	265	33,403
	<u>\$ 741,643</u>	<u>\$ 93,442</u>	<u>\$ 835,085</u>

G. Financing Agreements

Capital Financing Agreements

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

Capital financing agreements at June 30, 2024 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	\$ 26,453,474
\$16,580,000 fiscal year 2019 Agreement for ESIP improvements for a term of 20 years due in annual principal installments of \$785,000 to \$1,345,000 through October 15, 2040 interest at 3% to 5%	14,695,000
\$7,306,500 fiscal year 2019 Agreement for the acquisition of equipment for a term of 5 years due in an annual principal installments of \$1,507,091 through July 15, 2024 interest at 1.77%	<u>1,507,091</u>
Total	<u>\$ 42,655,565</u>

EAST ORANGE BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

G. Financing Agreements (Continued)

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, 2024:

ESIP	\$75,636
Principal	619
Reserve Deposit	5,699,438

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, 2024.

Other Financing Agreements

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

Year Ended <u>June 30,</u>	Capital Appreciation Certificates <u>Principal</u>
2025	\$ 5,690,000
2026	5,690,000
2027	5,690,000
2028	<u>11,390,000</u>
	28,460,000
Less:	
Unaccreted Value of Capital Appreciation Certificates at June 30, 2024	<u>(2,006,526)</u>
	<u>\$ 26,453,474</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

G. Financing Agreements (Continued)

Other Financing Agreements (Continued)

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

Governmental Activities:

Year Ending June 30,	Interlocal Agreement ESIP Improvements		Equipment Lease		Total
	Principal	Interest	Principal	Interest	
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	565,000	493,325			1,058,325
2030-2034	3,675,000	1,967,125		-	5,642,125
2035-2039	5,255,000	1,053,475	-	-	6,308,475
2040-2041	2,610,000	106,000	-	-	2,716,000
	<u>\$ 14,695,000</u>	<u>\$ 5,879,725</u>	<u>\$ 1,507,091</u>	<u>\$ 26,670</u>	<u>\$ 22,108,486</u>

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2024 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 193,981,969
Less: Net Debt (Type I School Debt)	<u>14,695,000</u>
Remaining Borrowing Power	<u>\$ 179,286,969</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2024, was as follows:

	Balance, July 1, 2023	Additions	Reductions	Balance, June 30, 2024	Due Within One Year
Governmental Activities:					
Interlocal Agreement Payable	\$ 15,465,000		\$ 770,000	\$ 14,695,000	\$ 785,000
Deferred Amounts:					
Add: Original Issue Premium	1,571,623	-	115,078	1,456,545	-
Total Interlocal Agreement Payable	17,036,623	-	885,078	16,151,545	785,000
 Certificate of Participation	30,267,334	\$ 1,876,140	5,690,000	26,453,474	5,690,000
Capital Financing Agreements	2,987,976		1,480,885	1,507,091	1,507,091
Leases Payable	20,152	873,782	152,291	741,643	164,896
Claims and Judgements Payable	932,120	2,191,869	1,842,869	1,281,120	
Accrued Liability for Insurance Claims	-	265,573		265,573	
Net Pension Liability - State	49,466,093		4,589,627	44,876,466	
Net Pension Liability - Essex	2,130,385	230,455	125,637	2,235,203	
Compensated Absences Payable	1,867,436	58,325	-	1,925,761	-
Governmental Activity					
Long-Term Liabilities	\$ 104,708,119	\$ 5,496,144	\$ 14,766,387	\$ 95,437,876	\$ 8,146,987

Also, for the governmental activities, the liabilities for interlocal agreements, capital financing agreements, leases payable, compensated absences, claims and judgements, accrued liability for insurance claims and net pension liability are generally liquidated by the general fund.

NOTE 5 OTHER INFORMATION

A. Risk Management

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

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan, with any excess benefit being reimbursed through a Re-Insurance Agreement. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2024, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$4,297,625 reported at June 30, 2024 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, 2024 and 2023 are as follows:

	<u>Year Ended</u>	
	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Governmental Activities		
Unpaid Claims, beginning of fiscal year	\$ 3,701,255	\$ 3,913,297
Incurred claims (Includes IBNR)	2,457,442	1,778,427
Claim payments/adjustments (Includes IBNR)	<u>(1,861,072)</u>	<u>(1,990,469)</u>
Total Governmental Activities	<u>\$ 4,297,625</u>	<u>\$ 3,701,255</u>
Analysis of Claims Liability		
General Fund	\$ 2,750,932	\$ 2,769,135
Long-Term Liabilities	<u>1,546,693</u>	<u>932,120</u>
Total Governmental Activities	<u>\$ 4,297,625</u>	<u>\$ 3,701,255</u>

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

NJSIG 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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

<u>Year Ended June 30,</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2024		\$ 564,051	\$ 1,275,446
2023	\$ 282,624	428,424	1,790,201
2022	257,938	3,034	1,790,201

B. Contingent Liabilities

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

Federal and State Awards – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2024, 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, 2024, 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.

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Public Employees' Retirement System (PERS) (Continued)

The following represents the membership tiers for PERS:

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

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees. TPAF is a cost sharing multiple- employer defined benefit pension plan with a special funding situation, by 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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Service retirement benefits of $1/55^{\text{th}}$ 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 reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age for their 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 PERS 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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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. Empower Retirement (formerly Prudential) is the third-party administrator for the DCRP and provides record keeping, administrative services and investment options. Investment transactions are accounted for on a trade or investment date basis. Interest and dividend income is recorded on the accrual basis, with dividends accruing on the ex-dividend date. The net increase or decrease in the fair value of investments includes the net realized and unrealized gains or losses on investments.

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2023 is \$14.6 billion and the plan fiduciary net position as a percentage of the total pension liability is 65.23%. The collective net pension liability of the State funded TPAF at June 30, 2023 is \$51.1 billion and the plan fiduciary net position as a percentage of total pension liability is 34.68%.

The total pension liabilities for the June 30, 2023 measurement date were determined based on actuarial valuations as of July 1, 2022 which were rolled forward to June 30, 2023.

Actuarial Methods and Assumptions

In the July 1, 2022 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 2024.

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, 2024 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 plan, the annual pension contributions were equal to the actuarial determined amounts. TPAF nonemployer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution. All PERS and DCRP contributions made by the Board for fiscal years 2024, 2023 and 2022 were equal to the required contributions.

During the fiscal years ended June 30, 2024, 2023 and 2022 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 <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2024	\$ 4,140,919	\$ 32,852,666	\$ 29,058
2023	4,133,428	33,532,761	29,159
2022	4,008,023	34,171,857	27,811

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions (Continued)

In addition for fiscal years 2024, 2023 and 2022 the State contributed \$7,903, \$7,946 and \$7,816, 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 \$5,838,726 during the fiscal year ended June 30, 2024 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 based on a measurement date no earlier than the end of the employer's prior fiscal year. 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, 2022 through June 30, 2023. Employer allocation percentages have been rounded for presentation purposes. Contributions from employers are recognized when due based on statutory requirements.

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, 2023 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2023.

At June 30, 2024, the District reported in the statement of net position (accrual basis) a liability of \$44,876,466 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022. 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, 2023. At June 30, 2023, the District's proportionate share was .30983 percent, which was a decrease of .01795 percent from its proportionate share measured as of June 30, 2022 of .32778 percent.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2024, the District recognized in the district-wide statement of activities (accrual basis) pension expense/(benefit) of \$(1,809,622) for PERS. The pension contribution made by the District during the current 2023/2024 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, 2024 with a measurement date of the prior fiscal year end of June 30, 2023. 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, 2024 for contributions made subsequent to the measurement date. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 429,077	\$ 183,441
Changes of Assumptions	98,585	2,719,706
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	206,662	
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>-</u>	<u>4,396,900</u>
Total	<u>\$ 734,324</u>	<u>\$ 7,300,047</u>

At June 30, 2024, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense/(benefit) as follows:

<u>Year Ending June 30,</u>	<u>Total</u>
2024	\$ (3,802,323)
2025	(2,550,927)
2026	853,294
2027	(1,021,574)
2028	(44,193)
Thereafter	<u>-</u>
	<u>\$ (6,565,723)</u>

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. 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, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2023) 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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	6.21%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Investment Grade Credit	7.00%	5.19%
US Equity	28.00%	8.98%
Non-US Developed Markets Equity	12.75%	9.22%
Emerging Markets Equity	5.50%	11.13%
High Yield	4.50%	6.97%
Real Assets	3.00%	8.40%
Private Credit	8.00%	9.20%
Real Estate	8.00%	8.58%
Private Equity	13.00%	12.50%
International Small Cap Equity	1.25%	9.22%

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability for PERS was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

Sensitivity of Net Pension Liability

The following presents the District’s proportionate share of the PERS net pension liability calculated using the discount rate of 7.00, as well as what the District’s proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
District's Proportionate Share of the PERS Net Pension Liability	\$ <u>58,419,610</u>	\$ <u>44,876,466</u>	\$ <u>33,349,460</u>

The sensitivity analysis was based on the proportionate share of the District’s net pension liability as of the measurement date of June 30, 2023. A sensitivity analysis specific to the District’s net pension liability at June 30, 2023 was not provided by the pension system.

Pension Plan Fiduciary Net Position

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

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

Plan Description

The Board of Education Employees' Pension Fund of Essex County (the "Plan"), is a multiple-employer contributory defined benefit pension plan that provides pension and life insurance benefits to employees of the Boards of Education within Essex County employed before July 1, 1981, except temporary employees and employees eligible for coverage under any New Jersey State administered pension plan created under New Jersey laws. The ECPF became effective April 16, 1929.

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

Benefits Provided

Participants are eligible for retirement benefits on or after their normal retirement age (defined as the 60th birthday or 5th 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, 2023 was 88.51% of covered payroll, actuarially determined as an amount that is expected to finance costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Plan provisions and contribution requirements are established by contractually required provision. District contributions to the Plan amounted to \$316,256 for fiscal year 2023.

At June 30, 2024, the District reported in the statement of net position (accrual basis) a liability of \$2,235,203 for its proportionate share of the ECPF net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the District's proportionate share was 7.0988 percent, which was an increase of .3292 percent from its proportionate share measured as of June 30, 2022 of 6.7696.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

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

For the year ended June 30, 2024, the District recognized in the district wide statement of activities (accrual basis) a pension expense of \$159,299 for ECPF. At June 30, 2024, the District reported deferred outflows of resources related to ECPF from the following sources in the amount of \$369,650.

	<u>Deferred Outflows of Resources</u>
Net Difference Between Projected and Actual On Pension Plan Investments	\$ <u>369,650</u>

Actuarial Assumptions

The District's total pension liability was determined by an actuarial valuation as of June 30, 2023, 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 best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target assets allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of June 30, 2023 and 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Real Rate of Return*</u>	
	<u>2023</u>	<u>2022</u>
U.S. Fixed Income	2.01%	0.70%
U.S. Domestic Equity	7.31%	6.70%

* Net of 2% inflation assumption.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

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

Discount Rate

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

<u>Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2024	June 30, 2023	5.00%
2023	June 30, 2022	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 (4.0%)	Discount Rate (5.0%)	Increase (6.0%)
District's Proportionate Share of the Net Pension Liability	<u>\$ 2,935,454</u>	<u>\$ 2,235,203</u>	<u>\$ 1,626,492</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 based on a measurement date no earlier than the end of the employer's prior fiscal year. The non-employer allocation percentages presented are based on the ratio of the State's actual contributions made as an employer and non-employer adjusted for unpaid early retirement incentives to total contributions to TPAF during the measurement period July 1, 2022 through June 30, 2023. 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, 2023, the State's pension contribution was more than the actuarial determined amount.

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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)

For the fiscal year ended June 30, 2024, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$10,143,086 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, 2024 the State's proportionate share of the net pension liability attributable to the District is \$412,872,902. The net pension liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022. 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, 2023. At June 30, 2023, the State's share of the net pension liability attributable to the District was .80904 percent, which was a decrease of .0095 percent from its proportionate share measured as of June 30, 2022 of .81854 percent.

Actuarial Assumptions

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. 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:	2.75-4.25%
	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, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2023) 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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	6.21%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Investment Grade Credit	7.00%	5.19%
US Equity	28.00%	8.98%
Non-US Developed Markets Equity	12.75%	9.22%
Emerging Markets Equity	5.50%	11.13%
High Yield	4.50%	6.97%
Real Assets	3.00%	8.40%
Private Credit	8.00%	9.20%
Real Estate	8.00%	8.58%
Private Equity	13.00%	12.50%
International Small Cap Equity	1.25%	9.22%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 7.00% as of June 30, 2023. 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.

EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	\$ 486,852,073	\$ 412,872,902	\$ 350,564,857

The sensitivity analysis was based on the State’s proportionate share of the net pension liability attributable to the District at as of the measurement date of June 30, 2023. A sensitivity analysis specific to the State’s proportionate share of the net pension liability attributable to the District at June 30, 2023 was not provided by the pension system.

Pension Plan Fiduciary Net Position

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

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, 2023. In addition, the plan is administered on a pay-as-you-go basis. Therefore, the plan has no assets accumulated in a qualified trust. In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension* (GASB No. 75), the plan is classified as a multiple-employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

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.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (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 www.state.nj.us/treasury/pensions.

Plan Membership

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2022:

Active Plan Members	217,212
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	<u>152,383</u>
Total	<u>369,595</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, 2023 is \$52.4 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, 2023 were determined based on actuarial valuations as of June 30, 2022 which were rolled forward to June 30, 2023.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Actuarial Methods and Assumptions

In the June 30, 2022 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 \$1.44 billion to the OPEB plan in fiscal year 2023.

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, 2024, 2023 and 2022 were \$8,941,293, \$8,808,975 and \$7,983,927, 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 based on a measurement date no earlier than the end of the employer's prior fiscal year. 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, 2022 through June 30, 2023. 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, 2024, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$7,451,733. 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, 2024 the State's proportionate share of the OPEB liability attributable to the District is \$376,729,684. 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, 2023 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2023. At June 30, 2023, the state's share of the OPEB liability attributable to the District was .71948 percent, which was a decrease of .01687 percent from its proportionate share measured as of June 30, 2022 of .73635 percent.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Actuarial Assumptions

The OPEB liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, which was rolled forward to June 30, 2023. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>PERS</u>	<u>TPAF</u>
Salary Increases	2.75% to 6.55%	2.75% to 4.25%
	Based on Years of Service	Based on Years 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 for current disabled retirees. Future disabled retirees was based on the Pub-2010 "General" (PERS) and "Teachers" (TPAF) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2022 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 6.50% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 14.8% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO the trend is increasing to 17.4% in fiscal year 2026 and decreases to 4.5% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 9.5% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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)

Discount Rate

The discount rate for June 30, 2023 was 3.65%. 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.

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, 2024 (measurement date June 30, 2023) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2022 Measurement Date	\$ <u>372,935,276</u>
Changes Recognized for the Fiscal Year:	
Service Cost	15,866,209
Interest on the Total OPEB Liability	13,267,959
Differences Between Expected and Actual Experience	(16,096,512)
Changes of Assumptions	759,331
Gross Benefit Payments	(10,342,590)
Contributions from the Member	<u>340,011</u>
Net Changes	\$ <u>3,794,408</u>
Balance, June 30, 2023 Measurement Date	\$ <u><u>376,729,684</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in 2022 to 3.65% in 2023.

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, 2023.

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 202.**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Sensitivity of OPEB Liability

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using the discount rate of 3.65%, 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 (2.65%) or 1-percentage-point higher (4.65%) than the current rate:

	1% Decrease <u>(2.65%)</u>	Current Discount Rate <u>(3.65%)</u>	1% Increase <u>(4.65%)</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 441,650,879</u>	<u>\$ 376,729,684</u>	<u>\$ 324,605,502</u>

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

	1% Decrease <u></u>	Healthcare Cost Trend Rates <u></u>	1% Increase <u></u>
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 312,743,719</u>	<u>\$ 376,729,684</u>	<u>\$ 460,455,484</u>

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2023. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2023 were not provided by the pension system.

F. Tax Abatements

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

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

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 States 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

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
REVENUES					
Local Sources:					
Property Taxes	\$ 27,791,159	-	\$ 27,791,159	\$ 27,791,159	-
Interest	-	-	-	374,137	\$ 374,137
Interest - Unemployment Compensation	-	-	-	49,296	49,296
Miscellaneous	413,418	-	413,418	1,006,988	593,570
Prior Year Refund - Insurance Proceeds	-	\$ 1,353,564	1,353,564	1,353,564	-
Total - Local Sources	28,204,577	1,353,564	29,558,141	30,575,144	1,017,003
State Sources:					
Categorical Special Education Aid	7,715,286	-	7,715,286	7,715,286	-
Equalization Aid	134,162,325	-	134,162,325	134,162,325	-
Categorical Transportation Aid	1,172,856	-	1,172,856	1,172,856	-
Categorical Security Aid	4,014,478	-	4,014,478	4,014,478	-
Adjustment Aid	28,022,427	-	28,022,427	28,022,427	-
Extraordinary Aid	915,000	-	915,000	2,157,206	1,242,206
On-Behalf TPAF (Non-Budgeted)					
Pension Normal Contrib	-	-	-	32,482,224	32,482,224
NCGI Premium Contr.	-	-	-	370,442	370,442
Post Retire. Contr.	-	-	-	8,941,293	8,941,293
Long Term Disab Ins	-	-	-	7,903	7,903
Social Security	-	-	-	5,838,726	5,838,726
Total State Sources	176,002,372	-	176,002,372	224,885,166	48,882,794
Federal Sources:					
Medical Assistance Program	343,417	-	343,417	140,968	(202,449)
Semi - CARES Act	-	-	-	-	-
Total - Federal Sources	343,417	-	343,417	140,968	(202,449)
Total Revenues	204,550,366	1,353,564	205,903,930	255,601,278	49,697,348
EXPENDITURES:					
Current Expenditures:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,436,644	(161,606)	3,275,038	2,877,225	397,813
Grades 1-5 - Salaries of Teachers	19,867,664	1,444,582	21,312,246	20,496,098	816,148
Grades 6-8 - Salaries of Teachers	9,691,285	(221,467)	9,469,818	8,959,203	510,615
Grades 9-12 - Salaries of Teachers	6,360,279	(85,385)	6,274,894	6,066,729	208,165
Regular Programs - Home Instruction:					
Other Purchased Services	250,125	128,135	378,260	222,343	155,917
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	10,229,902	(254,678)	9,975,224	9,804,712	170,512
Purchased Professional-Educational Services	108,010	55,266	163,276	118,795	44,481
Purchased Technical Services	150,205	5,145	155,350	133,645	21,705
Other Purchased Services	1,702,747	456,422	2,159,169	1,978,320	180,849
General Supplies	936,327	(252,491)	683,836	647,873	35,963
Textbooks	194,506	(152,401)	42,105	18,736	23,369
Other Objects	161,736	34,315	196,051	134,061	61,990
TOTAL REGULAR PROGRAMS - INSTRUCTION	53,089,430	995,837	54,085,267	51,457,740	2,627,527

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 1,221,928	\$ (44,857)	\$ 1,177,071	\$ 1,023,942	\$ 153,129
Other Salaries for Instruction	314,184	94,902	409,086	398,076	11,010
General Supplies	25,313	(628)	24,685	19,031	5,654
Textbooks	3,771	-	3,771	1,951	1,820
Other Objects	-	-	-	-	-
Total Cognitive - Mild	<u>1,565,196</u>	<u>49,417</u>	<u>1,614,613</u>	<u>1,443,000</u>	<u>171,613</u>
Cognitive - Moderate					
Salaries of Teachers	337,495	357	337,852	317,871	19,981
Other Salaries for Instruction	61,494	6,667	68,161	67,240	921
General Supplies	11,803	-	11,803	5,578	6,225
Textbooks	270	-	270	-	270
Total Cognitive - Moderate	<u>411,062</u>	<u>7,024</u>	<u>418,086</u>	<u>390,689</u>	<u>27,397</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	2,360,216	195,999	2,556,215	2,466,382	89,833
Other Salaries for Instruction	684,516	90,550	775,066	726,009	49,057
General Supplies	51,762	(4,220)	47,542	41,576	5,966
Textbooks	2,797	-	2,797	-	2,797
Other Objects	450	-	450	-	450
Total Learning and/or Language Disabilities	<u>3,106,941</u>	<u>280,332</u>	<u>3,387,273</u>	<u>3,238,820</u>	<u>148,453</u>
Behavioral Disabilities:					
Salaries of Teachers	368,913	(110,108)	258,805	171,345	87,460
Other Salaries for Instruction	351,035	39,695	390,730	376,432	14,298
General Supplies	13,496	704	14,200	13,488	712
Textbooks	1,336	(650)	686	-	686
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	<u>734,780</u>	<u>(70,359)</u>	<u>664,421</u>	<u>561,265</u>	<u>103,156</u>
Resource Room/Resource Center:					
Salaries of Teachers	298,669	(42,149)	256,520	210,118	46,402
Other Salaries for Instruction	745,278	(11,548)	733,730	583,890	149,840
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>1,043,947</u>	<u>(53,697)</u>	<u>990,250</u>	<u>794,008</u>	<u>196,242</u>
Autism:					
Salaries of Teachers	1,104,096	182,222	1,286,318	1,212,211	74,107
Other Salaries for Instruction	503,804	190,020	693,824	580,259	113,565
General Supplies	55,246	(1,995)	53,251	43,248	10,003
Textbooks	500	(500)	-	-	-
Total Autism	<u>1,663,646</u>	<u>369,747</u>	<u>2,033,393</u>	<u>1,835,718</u>	<u>197,675</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	\$ 715,187	\$ 162,149	\$ 877,336	\$ 856,522	\$ 20,814
Other Salaries for Instruction	290,042	250,921	540,963	457,579	83,384
General Supplies	25,268	420	25,688	16,940	8,748
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	<u>1,030,497</u>	<u>413,490</u>	<u>1,443,987</u>	<u>1,331,041</u>	<u>112,946</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>9,556,069</u>	<u>995,954</u>	<u>10,552,023</u>	<u>9,594,541</u>	<u>957,482</u>
Bilingual Education - Instruction					
Salaries of Teachers	1,338,936	291,221	1,630,157	1,559,445	70,712
Other Salaries for Instruction	235,225	258,463	493,688	467,187	26,501
General Supplies	43,813	932	44,745	34,992	9,753
Textbooks	5,697	(2,097)	3,600	1,186	2,414
Total Bilingual Education - Instruction	<u>1,623,671</u>	<u>548,519</u>	<u>2,172,190</u>	<u>2,062,810</u>	<u>109,380</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	355,708	7,063	362,771	333,574	29,197
Purchased Services	14,121	6,088	20,209	11,202	9,007
Supplies and Materials	18,121	-	18,121	9,392	8,729
Other Objects	6,930	-	6,930	3,458	3,472
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>394,880</u>	<u>13,151</u>	<u>408,031</u>	<u>357,626</u>	<u>50,405</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	499,160	(52,969)	446,191	446,191	-
Purchased Services	122,693	(4,661)	118,032	130,691	(12,659)
Supplies and Materials	65,178	22,679	87,857	87,074	783
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>687,031</u>	<u>(34,951)</u>	<u>652,080</u>	<u>663,956</u>	<u>(11,876)</u>
Alternative Education Program - Instruction					
Salaries of Teachers	1,354,262	53,180	1,407,442	1,407,441	1
Other Salaries of Instruction	16,721	(16,721)	-	-	-
Purchased Professional and Technical Services	22,530	(22,530)	-	-	-
Other Purchased Services	8,248	7,402	15,650	15,170	480
Supplies and Materials	81,397	(52,363)	29,034	29,028	6
Textbooks	3,460	(3,460)	-	-	-
Other Objects	8,833	2,607	11,440	7,050	4,390
Total Alternative Education Program - Inst.	<u>1,495,451</u>	<u>(31,885)</u>	<u>1,463,566</u>	<u>1,458,689</u>	<u>4,877</u>
Alternative Education Program - Support Services					
Salaries	108,715	(91,744)	16,971	16,971	-
Salaries of Principals/Assistant Principals	154,581	(7,527)	147,054	147,054	-
Salaries of Secretarial/Clerical Assistants	86,389	(7,891)	78,498	78,498	-
Purchased Services	19,021	57,306	76,327	75,707	620
Supplies and Materials	8,219	(7,854)	365	365	-
Other Objects	-	-	-	-	-
Total Alternative Education Program - Support Services	<u>376,925</u>	<u>(57,710)</u>	<u>319,215</u>	<u>318,595</u>	<u>620</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Community Services Programs/Operations					
Purchased Services	\$ 1,000	\$ (211)	\$ 789	\$ 789	-
Supplies and Materials	5,000	(2,042)	2,958	2,958	-
Total Community Services Programs/Operations	6,000	(2,253)	3,747	3,747	-
Total Instruction	67,229,457	2,426,662	69,656,119	65,917,704	\$ 3,738,415
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	503,620	(98,774)	404,846	404,846	-
Tuition to Other LEAs Within the State- Special	591,840	39,304	631,144	715,036	(83,892)
Tuition to County Voc. School Dist. - Regular	1,437,570	(60,818)	1,376,752	1,558,608	(181,856)
Tuition to County Voc. School Dist. - Special	332,570	192,957	545,527	286,907	258,620
Tuition to CSSD & Regional Day Schools	689,360	329,417	1,018,777	1,035,734	(16,957)
Tuition to Private Schools for the Disabled - Within State	7,875,322	1,937,326	9,812,648	9,677,619	135,029
Tuition - State Facilities	80,358	-	80,358	80,358	-
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	11,530,640	2,339,412	13,870,052	13,759,108	110,944
Undist. Expend. - Attend. & Social Work					
Salaries	2,080,216	94,880	2,175,096	2,021,478	153,618
Other Purchased Services	9,571	15,610	25,181	24,336	845
Supplies and Materials	6,616	(149)	6,467	5,686	781
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	2,096,403	110,341	2,206,744	2,051,500	155,244
Undist. Expend. - Health Services					
Salaries	1,869,652	(6,339)	1,863,313	1,745,468	117,845
Salaries of Social Service Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	28,169	58,205	86,374	333,881	(247,507)
Other Purchased Services	248,540	238,376	486,916	282,731	204,185
Supplies and Materials	61,163	453	61,616	57,150	4,466
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	2,207,524	290,695	2,498,219	2,419,230	78,989
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries	1,537,971	(762,813)	775,158	775,158	-
Purchased Professional - Educational Services	81,273	(71,198)	10,075	7,450	2,625
Total Undist. Expend. - Speech, OT, PT & Related Serv.	1,619,244	(834,011)	785,233	782,608	2,625
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	1,243,290	(558)	1,242,732	1,242,732	-
Purchased Professional - Educational Services	891,979	1,622,408	2,514,387	2,559,135	(44,748)
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	2,135,269	1,621,850	3,757,119	3,801,867	(44,748)
Guidance					
Salaries of Other Professional Staff	4,358,118	(145,907)	4,212,211	3,829,501	382,710
Salaries of Secretarial and Clerical Assistants	641,394	(63,721)	577,673	502,248	75,425
Purchased Professional - Educational Services	37,600	(17,666)	19,934	19,934	-
Other Purchased Services	44,290	(19,317)	24,973	24,510	463
Supplies and Materials	19,201	5,573	24,774	23,123	1,651
Other Objects	5,500	(5,245)	255	239	16
Total Guidance	5,106,103	(246,283)	4,859,820	4,399,555	460,265

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Child Study Team					
Salaries of Other Professional Staff	\$ 5,507,711	\$ (607,976)	\$ 4,899,735	\$ 4,899,735	-
Salaries of Secretarial and Clerical Assistants	259,146	38,586	297,732	297,732	-
Purchased Professional and Educational Services	14,850	(270)	14,580	14,580	-
Other Purchased Prof. and Tech. Services	25,000	(5,083)	19,917	17,292	\$ 2,625
Mis. Purchase Serv.	73,882	(7,632)	66,250	65,140	1,110
Supplies and Materials	21,880	(15,554)	6,326	6,326	-
Other Objects	500	(300)	200	200	-
Total Child Study Team	<u>5,902,969</u>	<u>(598,229)</u>	<u>5,304,740</u>	<u>5,301,005</u>	<u>3,735</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	857,769	(24,453)	833,316	818,305	15,011
Salaries of Other Professional Staff	4,876,557	479,163	5,355,720	5,189,223	166,497
Salaries of Secr and Clerical Assist.	676,246	(162,526)	513,720	486,139	27,581
Other Salaries	-	-	-	-	-
Purchased Prof- Educational Services	135,803	11,926	147,729	138,393	9,336
Other Purch Prof. and Technical Services	39,000	(4,201)	34,799	34,799	-
Other Purch Services	332,280	137,480	469,760	442,581	27,179
Supplies and Materials	312,783	(220,338)	92,445	78,838	13,607
Other Objects	66,283	(28,268)	38,015	35,906	2,109
Total Undist. Expend. - Improvement of Inst. Serv.	<u>7,296,721</u>	<u>188,783</u>	<u>7,485,504</u>	<u>7,224,184</u>	<u>261,320</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,385,297	(89,439)	3,295,858	3,008,438	287,420
Purchased Professional and Technical Services	9,690	(2,920)	6,770	1,858	4,912
Other Purchased Services	41,359	27,558	68,917	50,150	18,767
Supplies and Materials	152,959	(28,696)	124,263	94,096	30,167
Other Objects	47,082	(29,636)	17,446	14,707	2,739
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>3,636,387</u>	<u>(123,133)</u>	<u>3,513,254</u>	<u>3,169,249</u>	<u>344,005</u>
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Secretarial and Clerical Assist	9,134	5,087	14,221	14,221	-
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Service	96,080	21,458	117,538	102,424	15,114
Other Purchased Professional and Technical Services	7,500	(2,000)	5,500	5,500	-
Other Purchased Services	49,005	9,100	58,105	44,047	14,058
Supplies and Materials	65,613	(12,208)	53,405	45,754	7,651
Other Objects	4,000	-	4,000	4,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>312,039</u>	<u>26,214</u>	<u>338,253</u>	<u>301,430</u>	<u>36,823</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	489,634	(1,961)	487,673	487,673	-
Legal Services	620,000	(88,647)	531,353	448,431	82,922
Audit Fees	140,000	105,761	245,761	245,761	-
Other Purchased Professional Services	-	-	-	-	-
Communications/Telephone	555,283	(98,609)	456,674	455,385	1,289
BOE Other Purchased Services	30,229	28,274	58,503	50,730	7,773
Purchased Services (400-500 series)	209,211	12,343	221,554	220,982	572
General Supplies	47,894	23,462	71,356	71,185	171
BOE In-House Training/Meeting Supplies	11,489	(3,785)	7,704	7,517	187
Judgements Against The School District	150,000	(150,000)	-	-	-
Miscellaneous Expenditures	24,282	67,903	92,185	92,060	125
BOE Memberships and Dues	37,000	(2,025)	34,975	34,975	-
Total Undist. Expend. - Supp. Serv. - General Admin.	<u>2,451,053</u>	<u>(106,847)</u>	<u>2,344,206</u>	<u>2,250,339</u>	<u>93,867</u>

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	\$ 5,585,959	\$ 310,687	\$ 5,896,646	\$ 5,519,560	\$ 377,086
Salaries of Other Professional Staff	249,844	(18,548)	231,296	200,058	31,238
Salaries of Secretarial and Clerical Assistants	2,873,923	110,618	2,984,541	2,557,167	427,374
Other Salaries	29,006	1,442	30,448	2,945	27,503
Purchased Professional and Technical Services	11,960	(8,496)	3,464	3,396	68
Other Purchased Services	133,024	53,462	186,486	140,436	46,050
Supplies and Materials	261,139	27,200	288,339	261,877	26,462
Other Objects	13,284	(332)	12,952	9,255	3,697
Total Undist. Expend. - Support Serv. - School Admin.	<u>9,158,139</u>	<u>476,033</u>	<u>9,634,172</u>	<u>8,694,694</u>	<u>939,478</u>
Undist. Expend. - Support Serv.- Central Services					
Salaries	3,349,948	110,953	3,460,901	3,401,942	58,959
Purchased Professional Services	100,000	87,851	187,851	187,851	-
Misc. Purchased Services	99,993	133,319	233,312	225,067	8,245
Supplies and Materials	77,405	(25,123)	52,282	51,490	792
Miscellaneous Expenditures	16,590	(4,442)	12,148	34,739	(22,591)
Total Undist. Expend. - Support Serv.- Central Services	<u>3,643,936</u>	<u>302,558</u>	<u>3,946,494</u>	<u>3,901,089</u>	<u>45,405</u>
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	911,565	49,885	961,450	961,450	-
Other Purchased Services	18,300	(2,577)	15,723	15,723	-
Supplies and Materials	15,000	(12,524)	2,476	2,476	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	<u>944,865</u>	<u>34,784</u>	<u>979,649</u>	<u>979,649</u>	<u>-</u>
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	1,921,930	131,011	2,052,941	2,052,941	-
Cleaning, Repair, and Maintenance Services	960,220	369,989	1,330,209	1,276,815	53,394
General Supplies	419,963	(196,790)	223,173	247,055	(23,882)
Total Undist. Expend. -Required Maintenance for School Facilities	<u>3,302,113</u>	<u>304,210</u>	<u>3,606,323</u>	<u>3,576,811</u>	<u>29,512</u>
Undist. Expend. - Custodial Services					
Salaries	5,991,022	350,802	6,341,824	6,340,386	1,438
Purchased Professional and Technical Services	8,670	191,319	199,989	187,093	12,896
Cleaning, Repair and Maintenance Services	538,280	39,321	577,601	649,122	(71,521)
Rental of Land, Building & Other than Lease Purchases	118,563	(15,620)	102,943	100,286	2,657
Lease Purchase Payments-Energy Savings Improvement Pgm.	770,000	(374,529)	395,471	770,000	(374,529)
Other Purchased Property Services	430,000	(10,783)	419,217	472,092	(52,875)
Insurance	2,600,000	266,951	2,866,951	3,036,511	(169,560)
Miscellaneous Purchased Services	119,100	13,335	132,435	113,496	18,939
General Supplies	408,955	(58,629)	350,326	349,654	672
Energy (Gasoline)	-	-	-	-	-
Energy (Natural Gas)	556,007	(807)	555,200	554,937	263
Energy (Electricity)	2,180,441	871,410	3,051,851	3,050,871	980
Energy (Oil)	88,119	(41,679)	46,440	14,396	32,044
Interest-Energy Savings Improvement Program Bonds	656,200	-	656,200	656,200	-
Total Undist. Expend. - Custodial Services	<u>14,465,357</u>	<u>1,231,091</u>	<u>15,696,448</u>	<u>16,295,044</u>	<u>(598,596)</u>

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	\$ 278,091	\$ 207,921	\$ 486,012	\$ 486,012	-
Cleaning, Repair and Maintenance Services	163,800	12,880	176,680	172,210	\$ 4,470
General Supplies	5,000	17,682	22,682	22,682	-
Other Objects	5,000	(2,372)	2,628	2,628	-
Total Undist. Expend. - Care & Upkeep of Grounds	451,891	236,111	688,002	683,532	4,470
Undist. Expend. - Security					
Salaries	3,307,830	644,347	3,952,177	3,736,198	215,979
Purchased Professional and Technical Services	36,748	18,864	55,612	54,758	854
Cleaning, Repair and Maintenance Services	465,000	36,050	501,050	482,109	18,941
General Supplies	106,800	23,788	130,588	108,612	21,976
Other Objects	5,000	1,028	6,028	5,851	177
Total Undist. Expend. - Security	3,921,378	724,077	4,645,455	4,387,528	257,927
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	423,488	43,329	466,817	382,077	84,740
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	1,272,000	106,232	1,378,232	1,378,791	(559)
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	8,486,000	(204,265)	8,281,735	7,225,267	1,056,468
Misc. Purchased Serv. - Transportation	144,000	(84,015)	59,985	59,985	-
Total Undist. Expend. - Student Transportation Serv.	10,325,488	(138,719)	10,186,769	9,046,120	1,140,649
UNALLOCATED BENEFITS					
Social Security Contributions	3,930,000	4,101,093	8,031,093	5,565,566	2,465,527
Other Retirement Contributions - PERS	4,257,431	(3,960,014)	297,417	4,439,580	(4,142,163)
Other Retirement Contributions - Regular	116,319	(116,319)	-	-	-
Unemployment Compensation	100,000	140,238	240,238	-	240,238
Unemployment Compensation - Non budgeted				564,051	(564,051)
Workmen's Compensation	600,000	700,556	1,300,556	1,609,318	(308,762)
Health Benefits	25,729,688	(625,821)	25,103,867	23,994,127	1,109,740
Tuition Reimbursement	152,500	(95,338)	57,162	57,162	-
Other Employee Benefits	336,100	(111,470)	224,630	224,624	6
TOTAL UNALLOCATED BENEFITS	35,222,038	32,925	35,254,963	36,454,428	(1,199,465)
Interest on Maintenance Reserve	-	-	-	-	-
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				32,482,224	(32,482,224)
NCGI Premium Pension Contribution				370,442	(370,442)
Post Retirement Medical Contribution	-	-	-	8,941,293	(8,941,293)
Long Term Disab Insurance				7,903	(7,903)
On Behalf TPAF Social Security Contribution (Non Budgeted)	-	-	-	5,838,726	(5,838,726)
Total On Behalf Contributions	-	-	-	47,640,588	(47,640,588)
Total Undistributed Expenditures	125,729,557	5,871,862	131,601,419	177,119,558	(45,518,139)
Total Current Expenditures	192,959,014	8,298,524	201,257,538	243,037,262	(41,779,724)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	-	\$ 13,120	\$ 13,120	\$ 9,754	\$ 3,366
Grades 6-8	-	36,234	36,234	36,234	-
Grades 9-12	-	1,074,801	1,074,801	1,074,801	-
Special Education - Instruction:					
Undistributed Expenditures - Instruction	-	66,819	66,819	54,630	12,189
Undistributed Expenditures - Required Maintenance of School	-	38,275	38,275	38,275	-
Undistributed Expenditures - Business/Other Support Serv.	-	11,871	11,871	11,871	-
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	-	1,242,594	1,242,594	1,227,039	15,555
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	-	-	-	-	-
Construction Services	-	1,574,828	1,574,828	642,568	932,260
Supplies and Materials	\$ 42,000	-	42,000	42,000	-
Lease Purchase Agreements - Principal	1,480,885	-	1,480,885	1,480,885	-
Total Facilities Acquisition and Construction Services	1,522,885	1,574,828	3,097,713	2,165,453	932,260
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	-	-	-	873,782	(873,782)
Total Assets Acquired Under Capital Leases	-	-	-	873,782	(873,782)
TOTAL CAPITAL OUTLAY EXPENDITURES	1,522,885	2,817,422	4,340,307	4,266,274	74,033
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	\$ 194,743	\$ (18,485)	\$ 176,258	\$ 360,569	\$ (184,311)
General Supplies	5,520	(4,144)	1,376	1,376	-
Total Summer School - Instruction	200,263	(22,629)	177,634	361,945	(184,311)
Summer School - Support Services					
Salaries	89,728	270,405	360,133	360,133	-
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	89,728	270,405	360,133	360,133	-
Total Summer School	289,991	247,776	537,767	722,078	(184,311)
Adult Education-Local-Instruction					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services	1,800	(1,150)	650	650	-
General Supplies	12,600	(12,600)	-	-	-
Textbooks	2,086	(2,086)	-	-	-
Other Objects	-	-	-	-	-
Total Adult Education-Local-Instruction	16,486	(15,836)	650	650	-
Adult Education-Local -Support Serv.					
Salaries	-	-	-	-	-
Purchased Professional-Educational Services	7,622	(7,622)	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	10,992	(10,992)	-	-	-
Total Adult Education-Local -Support Serv.	18,614	(18,614)	-	-	-
Total Adult Education-Local	35,100	(34,450)	650	650	-
TOTAL SPECIAL SCHOOLS EXPENDITURES	325,091	213,326	538,417	722,728	(184,311)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final to Actual Variance</u>
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	\$ 22,761,653	-	\$ 22,761,653	\$ 23,385,621	\$ (623,968)
Total Transfer to Charter Schools	22,761,653	-	22,761,653	23,385,621	(623,968)
Total Expenditures - General Fund	217,568,643	\$ 11,329,272	228,897,915	271,411,885	(42,513,970)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,018,277)	(9,975,708)	(22,993,985)	(15,810,607)	7,183,378
Other Financing Sources (Uses):					
Lease Proceeds	-	-	-	873,782	873,782
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	103,774,035	2,854,698	106,628,733	100,253,836	(6,374,897)
Contribution to School Based Budgets - Special Revenue Fund	3,751,392	163,064	3,914,456	3,683,668	(230,788)
Transfers from Other Funds	2,000,000	-	2,000,000	2,190,024	190,024
Operating Transfers Out:					
Contribution to School Based Budgets	(103,774,035)	231,918	(103,542,117)	(100,253,836)	3,288,281
Total Other Financing Sources:	5,751,392	3,249,680	9,001,072	6,747,474	(2,253,598)
Change in Fund Balance	(7,266,885)	(6,726,028)	(13,992,913)	(9,063,133)	4,929,780
Fund Balance, Beginning of Year	15,802,897	-	15,802,897	15,802,897	-
Fund Balance, End of Year	\$ 8,536,012	\$ (6,726,028)	\$ 1,809,984	\$ 6,739,764	\$ 4,929,780
Recapitulation:					
Restricted Fund Balance					
Capital Reserve				\$ 12,131	
Maintenance Reserve				30,557	
Unemployment Compensation Reserve				1,275,446	
Assigned Fund Balance					
Year End Encumbrances				2,954,374	
Unassigned Fund Balance				2,467,256	
				6,739,764	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				(19,608,215)	
Fund Balance per Governmental Funds (GAAP)				\$ (12,868,451)	

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
Local Sources:												
Property Taxes	\$ 27,791,159	-	\$ 27,791,159	-	-	-	\$ 27,791,159	-	\$ 27,791,159	\$ 27,791,159	-	\$ 27,791,159
Interest										374,137		374,137
Interest - Unemployment Compensation										49,296		49,296
Miscellaneous	413,418		413,418				413,418		413,418	1,006,988		1,006,988
Prior Year Refund - Insurance Proceeds	-	-	-	\$ 1,353,564	-	\$ 1,353,564	1,353,564	-	1,353,564	1,353,564	-	1,353,564
Total - Local Sources	28,204,577	-	28,204,577	1,353,564	-	1,353,564	29,558,141	-	29,558,141	30,575,144	-	30,575,144
State Sources:												
Categorical Special Education Aid	7,715,286	-	7,715,286	-	-	-	7,715,286	-	7,715,286	7,715,286	-	7,715,286
Equalization Aid	134,162,325	-	134,162,325	-	-	-	134,162,325	-	134,162,325	134,162,325	-	134,162,325
Categorical Transportation Aid	1,172,856	-	1,172,856	-	-	-	1,172,856	-	1,172,856	1,172,856	-	1,172,856
Categorical Security Aid	4,014,478	-	4,014,478	-	-	-	4,014,478	-	4,014,478	4,014,478	-	4,014,478
Adjustment Aid	28,022,427	-	28,022,427	-	-	-	28,022,427	-	28,022,427	28,022,427	-	28,022,427
Extraordinary Aid	915,000	-	915,000	-	-	-	915,000	-	915,000	2,157,206	-	2,157,206
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)		-	-	-	-	-		-	-	32,482,224	-	32,482,224
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)		-	-	-	-	-		-	-	370,442	-	370,442
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)		-	-	-	-	-		-	-	8,941,293	-	8,941,293
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)		-	-	-	-	-		-	-	7,903	-	7,903
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	5,838,726	-	5,838,726
Total State Sources	176,002,372	-	176,002,372	-	-	-	176,002,372	-	176,002,372	224,885,166	-	224,885,166
Federal Sources:												
Medical Assistance Program	343,417	-	343,417	-	-	-	343,417	-	343,417	140,968	-	140,968
Semi - Cares Act	-	-	-	-	-	-	-	-	-	-	-	-
Total - Federal Sources	343,417	-	343,417	-	-	-	343,417	-	343,417	140,968	-	140,968
Total Revenues	204,550,366	-	204,550,366	1,353,564	-	1,353,564	205,903,930	-	205,903,930	255,601,278	-	255,601,278
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers		\$ 3,436,644	3,436,644	-	\$ (161,606)	(161,606)		\$ 3,275,038	3,275,038		\$ 2,877,225	2,877,225
Grades 1-5 - Salaries of Teachers	1,806,834	18,060,830	19,867,664	641,790	802,792	1,444,582	2,448,624	18,863,622	21,312,246	2,323,510	18,172,588	20,496,098
Grades 6-8 - Salaries of Teachers		9,691,285	9,691,285		(221,467)	(221,467)		9,469,818	9,469,818		8,959,203	8,959,203
Grades 9-12 - Salaries of Teachers	51,054	6,309,225	6,360,279	23,505	(108,890)	(85,385)	74,559	6,200,335	6,274,894	74,559	5,992,170	6,066,729
Regular Programs - Home Instruction:												
Other Purchased Services	250,125	-	250,125	128,135	-	128,135	378,260	-	378,260	222,343	-	222,343
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction		10,229,902	10,229,902	-	(254,678)	(254,678)		9,975,224	9,975,224		9,804,712	9,804,712
Unused Vacation Payment to Terminated/Retired Staff		-	-	-	-	-		-	-		-	-
Purchased Professional-Educational Services		108,010	108,010	-	55,266	55,266		163,276	163,276		118,795	118,795
Purchased Technical Services	133,645	16,560	150,205	-	5,145	5,145	133,645	21,705	155,350	133,645	-	133,645
Other Purchased Services	1,176,788	525,959	1,702,747	130,363	326,059	456,422	1,307,151	852,018	2,159,169	1,207,416	770,994	1,978,320
General Supplies	59,159	877,168	936,327	(6,236)	(246,255)	(252,491)	52,923	630,913	683,836	51,256	596,617	647,873
Textbooks	140,700	53,806	194,506	(140,700)	(11,701)	(152,401)		42,105	42,105		18,736	18,736
Other Objects	-	161,736	161,736	-	34,315	34,315	-	196,051	196,051	-	134,061	134,061
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,618,305	49,471,125	53,089,430	776,857	218,980	995,837	4,395,162	49,690,105	54,085,267	4,012,729	47,445,011	51,457,740
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers		1,221,928	1,221,928	-	(44,857)	(44,857)	-	1,177,071	1,177,071	-	1,023,942	1,023,942
Other Salaries for Instruction		314,184	314,184	-	94,902	94,902	-	409,086	409,086	-	398,076	398,076
General Supplies		25,313	25,313	-	(628)	(628)		24,685	24,685		19,031	19,031
Textbooks		3,771	3,771	-	-	-		3,771	3,771		1,951	1,951
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	-	1,565,196	1,565,196	-	49,417	49,417	-	1,614,613	1,614,613	-	1,443,000	1,443,000

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
Cognitive - Moderate												
Salaries of Teachers	\$	337,495	\$ 337,495	-	\$ 357	\$ 357	\$	337,852	\$ 337,852	\$	317,871	\$ 317,871
Other Salaries for Instruction		61,494	61,494	-	6,667	6,667		68,161	68,161		67,240	67,240
General Supplies		11,803	11,803		-	-		11,803	11,803		5,578	5,578
Textbooks	-	270	270	-	-	-	-	270	270	-	-	-
Total Cognitive - Moderate	-	411,062	411,062	-	7,024	7,024	-	418,086	418,086	-	390,689	390,689
Learning and/or Language Disabilities:												
Salaries of Teachers	\$	19,847	2,340,369	\$	5,116	190,883	\$	24,963	2,531,252	\$	24,963	2,441,419
Other Salaries for Instruction	7,978	676,538	684,516	4,845	85,705	90,550	12,823	762,243	775,066	12,823	713,186	726,009
Purchased Professional-Educational Services		7,200	7,200		(1,997)	(1,997)		5,203	5,203		4,853	4,853
General Supplies		51,762	51,762	-	(4,220)	(4,220)		47,542	47,542		41,576	41,576
Textbooks		2,797	2,797	-	-	-		2,797	2,797		-	-
Other Objects	-	450	450	-	-	-	-	450	450	-	-	-
Total Learning and/or Language Disabilities	27,825	3,079,116	3,106,941	9,961	270,371	280,332	37,786	3,349,487	3,387,273	37,786	3,201,034	3,238,820
Behavioral Disabilities:												
Salaries of Teachers		368,913	368,913	-	(110,108)	(110,108)		258,805	258,805		171,345	171,345
Other Salaries for Instruction		351,035	351,035	-	39,695	39,695		390,730	390,730		376,432	376,432
General Supplies		13,496	13,496	-	704	704		14,200	14,200		13,488	13,488
Textbooks		1,336	1,336	-	(650)	(650)		686	686		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Behavioral Disabilities	-	734,780	734,780	-	(70,359)	(70,359)	-	664,421	664,421	-	561,265	561,265
Multiple Disabilities:												
Salaries of Teachers		-	-	-	-	-		-	-		-	-
Other Salaries for Instruction		-	-	-	-	-		-	-		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Resource Room/Resource Center:												
Salaries of Teachers	21,630	277,039	298,669	(1,641)	(40,508)	(42,149)	19,989	236,531	256,520	19,989	190,129	210,118
Other Salaries for Instruction		745,278	745,278	-	(11,548)	(11,548)		733,730	733,730		583,890	583,890
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	21,630	1,022,317	1,043,947	(1,641)	(52,056)	(53,697)	19,989	970,261	990,250	19,989	774,019	794,008
Autism:												
Salaries of Teachers	316,769	787,327	1,104,096	(3,630)	185,852	182,222	313,139	973,179	1,286,318	313,139	899,072	1,212,211
Other Salaries for Instruction	76,009	427,795	503,804	(56,341)	246,361	190,020	19,668	674,156	693,824	19,668	560,591	580,259
General Supplies		55,246	55,246	-	(1,995)	(1,995)		53,251	53,251		43,248	43,248
Textbooks	-	500	500	-	(500)	(500)	-	-	-	-	-	-
Total Autism	392,778	1,270,868	1,663,646	(59,971)	429,718	369,747	332,807	1,700,586	2,033,393	332,807	1,502,911	1,835,718
Preschool Disabilities - Full-Time:												
Salaries of Teachers	10,034	705,153	715,187	6,023	156,126	162,149	16,057	861,279	877,336	16,057	840,465	856,522
Other Salaries for Instruction	12,987	277,055	290,042	24,614	226,307	250,921	37,601	503,362	540,963	37,601	419,978	457,579
General Supplies		25,268	25,268	-	420	420		25,688	25,688		16,940	16,940
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	23,021	1,007,476	1,030,497	30,637	382,853	413,490	53,658	1,390,329	1,443,987	53,658	1,277,383	1,331,041
TOTAL SPECIAL EDUCATION - INSTRUCTION	465,254	9,090,815	9,556,069	(21,014)	1,016,968	995,954	444,240	10,107,783	10,552,023	444,240	9,150,301	9,594,541

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
Bilingual Education - Instruction												
Salaries of Teachers		\$ 1,338,936	\$ 1,338,936	-	\$ 291,221	\$ 291,221	\$ 1,630,157	\$ 1,630,157	\$ 1,630,157	\$ 1,559,445	\$ 1,559,445	\$ 1,559,445
Other Salaries for Instruction		235,225	235,225	-	258,463	258,463	493,688	493,688	493,688	467,187	467,187	467,187
Other Purchased Services		-	-	-	-	-	-	-	-	-	-	-
General Supplies		43,813	43,813	-	932	932	44,745	44,745	44,745	34,992	34,992	34,992
Textbooks	-	5,697	5,697	-	(2,097)	(2,097)	3,600	3,600	3,600	1,186	1,186	1,186
Total Bilingual Education - Instruction	-	1,623,671	1,623,671	-	548,519	548,519	2,172,190	2,172,190	2,172,190	2,062,810	2,062,810	2,062,810
School-Spon. Cocurricular Actvts. - Inst.												
Salaries		355,708	355,708	-	7,063	7,063	362,771	362,771	362,771	333,574	333,574	333,574
Purchased Services		14,121	14,121	-	6,088	6,088	20,209	20,209	20,209	11,202	11,202	11,202
Supplies and Materials		18,121	18,121	-	-	-	18,121	18,121	18,121	9,392	9,392	9,392
Other Objects		6,930	6,930	-	-	-	6,930	6,930	6,930	3,458	3,458	3,458
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	394,880	394,880	-	13,151	13,151	408,031	408,031	408,031	357,626	357,626	357,626
School-Spon. Cocurricular Athletics - Inst.												
Salaries		499,160	499,160	-	(52,969)	(52,969)	446,191	446,191	446,191	446,191	446,191	446,191
Purchased Services		122,693	122,693	-	(4,661)	(4,661)	118,032	118,032	118,032	130,691	130,691	130,691
Supplies and Materials		65,178	65,178	-	22,679	22,679	87,857	87,857	87,857	87,074	87,074	87,074
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	687,031	687,031	-	(34,951)	(34,951)	652,080	652,080	652,080	663,956	663,956	663,956
Alternative Education Program - Instruction												
Salaries of Teachers	\$ 1,354,262		1,354,262	53,180	-	53,180	\$ 1,407,442		1,407,442	\$ 1,407,441		1,407,441
Purchased Professional - Educational Services	16,721		16,721	(16,721)	-	(16,721)	-		-	-		-
Purchased Professional and Technical Services	22,530		22,530	(22,530)	-	(22,530)	-		-	-		-
Other Purchased Services	8,248		8,248	7,402	-	7,402	15,650		15,650	15,170		15,170
General Supplies	81,397		81,397	(52,363)	-	(52,363)	29,034		29,034	29,028		29,028
Textbooks	3,460		3,460	(3,460)	-	(3,460)	-		-	-		-
Other Objects	8,833		8,833	2,607	-	2,607	11,440		11,440	7,050		7,050
Total Alternative Education Program - Instruction	1,495,451	-	1,495,451	(31,885)	-	(31,885)	1,463,566	-	1,463,566	1,458,689	-	1,458,689
Alternative Education Program - Support Services												
Salaries	108,715		108,715	(91,744)	-	(91,744)	16,971		16,971	16,971		16,971
Salaries of Principals/Assistant Principals	154,581		154,581	(7,527)	-	(7,527)	147,054		147,054	147,054		147,054
Salaries of Secretarial/Clerical Assistants	86,389		86,389	(7,891)	-	(7,891)	78,498		78,498	78,498		78,498
Purchased Services	19,021		19,021	57,306	-	57,306	76,327		76,327	75,707		75,707
Supplies and Materials	8,219		8,219	(7,854)	-	(7,854)	365		365	365		365
Other Objects	-		-	-	-	-	-		-	-		-
Total Alternative Education Program - Support Services	376,925	-	376,925	(57,710)	-	(57,710)	319,215	-	319,215	318,595	-	318,595
Community Services Programs/Operations												
Purchased Services	1,000		1,000	(211)	-	(211)	789		789	-		789
Supplies and Materials	5,000		5,000	(2,042)	-	(2,042)	2,958		2,958	2,958		2,958
Total Community Services Programs/Operations	6,000	-	6,000	(2,253)	-	(2,253)	3,747	-	3,747	3,747	-	3,747
Total Instruction	5,961,935	61,267,522	67,229,457	663,595	1,762,667	2,426,662	6,625,930	63,030,189	69,656,119	6,238,000	59,679,704	65,917,704
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	503,620	-	503,620	(98,774)	-	(98,774)	404,846	-	404,846	404,846	-	404,846
Tuition to Other LEAs Within the State- Special	591,840	-	591,840	39,304	-	39,304	631,144	-	631,144	715,036	-	715,036
Tuition to County Voc. School Dist. - Regular	1,437,570	-	1,437,570	(60,818)	-	(60,818)	1,376,752	-	1,376,752	1,558,608	-	1,558,608
Tuition to County Voc. School Dist. - Special	352,570	-	352,570	192,957	-	192,957	545,527	-	545,527	286,907	-	286,907
Tuition to CSSD & Regional Day Schools	689,360	-	689,360	329,417	-	329,417	1,018,777	-	1,018,777	1,035,734	-	1,035,734
Tuition to Private Schools for the Disabled - Within State	7,875,322	-	7,875,322	1,937,326	-	1,937,326	9,812,648	-	9,812,648	9,677,619	-	9,677,619
Tuition - State Facilities	80,358	-	80,358	-	-	-	80,358	-	80,358	-	-	-
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	11,530,640	-	11,530,640	2,339,412	-	2,339,412	13,870,052	-	13,870,052	13,759,108	-	13,759,108
Undist. Expend. - Attend. & Social Work												
Salaries	848,464	1,231,752	2,080,216	(114,104)	208,984	94,880	734,360	1,440,736	2,175,096	734,360	1,287,118	2,021,478
Other Purchased Services	5,524	3,047	8,571	17,002	(1,392)	15,610	23,526	1,655	25,181	23,379	957	24,336
Supplies and Materials	-	6,616	6,616	-	(149)	(149)	-	6,467	6,467	-	5,686	5,686
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	854,988	1,241,415	2,096,403	(97,102)	207,443	110,341	757,886	1,448,858	2,206,744	757,739	1,293,761	2,051,500

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
Undist. Expend. - Health Services												
Salaries	\$ 65,302	\$ 1,804,350	\$ 1,869,652	\$ (19,182)	\$ 12,843	\$ (6,339)	\$ 46,120	\$ 1,817,193	\$ 1,863,313	\$ 46,120	\$ 1,699,348	\$ 1,745,468
Salaries of Social Service Coordinators	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	15,830	12,339	28,169	59,705	(1,500)	58,205	75,535	10,839	86,374	324,845	9,036	333,881
Other Purchased Services	247,873	667	248,540	239,043	(667)	238,376	486,916	-	486,916	282,731	-	282,731
Supplies and Materials	14,195	46,968	61,163	(820)	1,273	453	13,375	48,241	61,616	11,775	45,375	57,150
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	343,200	1,864,324	2,207,524	278,746	11,949	290,695	621,946	1,876,273	2,498,219	665,471	1,753,759	2,419,230
Undist. Expend. - Speech, OT, PT & Related Serv.												
Salaries	1,537,971	-	1,537,971	(762,813)	-	(762,813)	775,158	-	775,158	775,158	-	775,158
Purchased Professional - Educational Services	81,273	-	81,273	(71,198)	-	(71,198)	10,075	-	10,075	7,450	-	7,450
Total Undist. Expend. - Speech, OT, PT & Related Serv.	1,619,244	-	1,619,244	(834,011)	-	(834,011)	785,233	-	785,233	782,608	-	782,608
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	1,243,290	-	1,243,290	(558)	-	(558)	1,242,732	-	1,242,732	1,242,732	-	1,242,732
Purchased Professional - Educational Services	891,979	-	891,979	1,622,408	-	1,622,408	2,514,387	-	2,514,387	2,559,135	-	2,559,135
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	2,135,269	-	2,135,269	1,621,850	-	1,621,850	3,757,119	-	3,757,119	3,801,867	-	3,801,867
Guidance												
Salaries of Other Professional Staff	496,563	3,861,555	4,358,118	102,923	(248,830)	(145,907)	599,486	3,612,725	4,212,211	599,486	3,230,015	3,829,501
Salaries of Secretarial and Clerical Assistants	182,726	458,668	641,394	(62,839)	(882)	(63,721)	119,887	457,786	577,673	119,887	382,361	502,248
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	37,600	-	37,600	(17,666)	-	(17,666)	19,934	-	19,934	19,934	-	19,934
Other Purchased Services	33,667	10,623	44,290	(9,441)	(9,876)	(19,317)	24,226	747	24,973	24,072	438	24,510
Supplies and Materials	16,233	2,968	19,201	5,927	(354)	5,573	22,160	2,614	24,774	20,513	2,610	23,123
Other Objects	5,500	-	5,500	(5,245)	-	(5,245)	255	-	255	239	-	239
Total Guidance	772,289	4,333,814	5,106,103	13,659	(259,942)	(246,283)	785,948	4,073,872	4,859,820	784,131	3,615,424	4,399,555
Child Study Team												
Salaries of Other Professional Staff	5,507,711	-	5,507,711	(607,976)	-	(607,976)	4,899,735	-	4,899,735	4,899,735	-	4,899,735
Salaries of Secretarial and Clerical Assistants	259,146	-	259,146	38,586	-	38,586	297,732	-	297,732	297,732	-	297,732
Purchased Professional and Educational Services	14,850	-	14,850	(270)	-	(270)	14,580	-	14,580	14,580	-	14,580
Other Purchased Prof. and Tech. Services	25,000	-	25,000	(5,083)	-	(5,083)	19,917	-	19,917	17,292	-	17,292
Misc Pur Serv	73,882	-	73,882	(7,632)	-	(7,632)	66,250	-	66,250	65,140	-	65,140
Supplies and Materials	21,880	-	21,880	(15,554)	-	(15,554)	6,326	-	6,326	6,326	-	6,326
Other Objects	500	-	500	(300)	-	(300)	200	-	200	200	-	200
Total Child Study Team	5,902,969	-	5,902,969	(598,229)	-	(598,229)	5,304,740	-	5,304,740	5,301,005	-	5,301,005
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	162,704	695,065	857,769	(2,867)	(21,586)	(24,453)	159,837	673,479	833,316	159,837	658,468	818,305
Salaries of Other Professional Staff	1,562,047	3,314,510	4,876,557	320,142	159,021	479,163	1,882,189	3,473,531	5,355,720	1,882,189	3,307,034	5,189,223
Salaries of Secor and Clerical Assist.	545,184	131,062	676,246	(137,309)	(25,217)	(162,526)	407,875	105,845	513,720	407,875	78,264	486,139
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Prof- Educational Services	105,739	30,064	135,803	18,202	(6,276)	11,926	123,941	23,788	147,729	119,816	18,577	138,393
Other Purch. Prof. and Technical Services	39,000	-	39,000	(4,201)	-	(4,201)	34,799	-	34,799	34,799	-	34,799
Other Purch Services	308,093	24,187	332,280	117,925	19,555	137,480	426,018	43,742	469,760	407,203	35,378	442,581
Supplies and Materials	272,967	39,816	312,783	(211,725)	(8,613)	(220,338)	61,242	31,203	92,445	54,564	24,274	78,838
Other Objects	66,283	-	66,283	(28,268)	-	(28,268)	38,015	-	38,015	35,906	-	35,906
Total Undist. Expend. - Improvement of Inst. Serv.	3,062,017	4,234,704	7,296,721	71,899	116,884	188,783	3,133,916	4,351,588	7,485,504	3,102,189	4,121,995	7,224,184
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	-	3,385,297	3,385,297	-	(89,439)	(89,439)	-	3,295,858	3,295,858	-	3,008,438	3,008,438
Purchased Professional and Technical Services	-	9,690	9,690	-	(2,920)	(2,920)	-	6,770	6,770	-	1,858	1,858
Other Purchased Services	-	41,359	41,359	-	27,558	27,558	-	68,917	68,917	-	50,150	50,150
Supplies and Materials	-	152,959	152,959	-	(28,696)	(28,696)	-	124,263	124,263	-	94,096	94,096
Other Objects	-	47,082	47,082	-	(29,636)	(29,636)	-	17,446	17,446	-	14,707	14,707
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	3,636,387	3,636,387	-	(123,133)	(123,133)	-	3,513,254	3,513,254	-	3,169,249	3,169,249

**EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff	\$ 80,707	-	\$ 80,707	\$ 4,777	-	\$ 4,777	\$ 85,484	-	\$ 85,484	\$ 85,484	-	\$ 85,484
Salaries of Secretarial and Clerical Assist	9,134	-	9,134	5,087	-	5,087	14,221	-	14,221	14,221	-	14,221
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Service	31,684	\$ 64,396	96,080	6,100	\$ 15,358	21,458	37,784	\$ 79,754	117,538	33,689	\$ 68,735	102,424
Other Purchased Professional & Technical Services	-	7,500	7,500	-	(2,000)	(2,000)	-	5,500	5,500	-	5,500	5,500
Other Purchased Services	12,093	36,912	49,005	(885)	9,985	9,100	11,208	46,897	58,105	8,889	55,158	44,047
Supplies and Materials	46,674	18,939	65,613	(14,166)	1,958	(12,208)	32,508	20,897	53,405	31,419	14,335	45,754
Other Objects	4,000	-	4,000	-	-	-	4,000	-	4,000	4,000	-	4,000
Total Undist. Expend. - Instructional Staff Training Serv.	184,292	127,747	312,039	913	25,301	26,214	185,205	153,048	338,253	177,702	123,728	301,430
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	489,634	-	489,634	(1,961)	-	(1,961)	487,673	-	487,673	487,673	-	487,673
Legal Services	620,000	-	620,000	(88,647)	-	(88,647)	531,353	-	531,353	448,431	-	448,431
Audit Fees	140,000	-	140,000	105,761	-	105,761	245,761	-	245,761	245,761	-	245,761
Expenditure & Internal Control Audit Fees	136,031	-	136,031	437	-	437	136,468	-	136,468	135,640	-	135,640
Architectural/Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Communications/Telephone	555,283	-	555,283	(98,609)	-	(98,609)	456,674	-	456,674	455,385	-	455,385
BOE Other Purchased Services	30,229	-	30,229	28,274	-	28,274	58,503	-	58,503	50,730	-	50,730
Misc. Purchased Services	209,211	-	209,211	12,343	-	12,343	221,554	-	221,554	220,982	-	220,982
General Supplies	47,894	-	47,894	23,462	-	23,462	71,356	-	71,356	71,185	-	71,185
BOE In-House Training/Meeting Supplies	11,489	-	11,489	(3,785)	-	(3,785)	7,704	-	7,704	7,517	-	7,517
Judgements Against The School Entity	150,000	-	150,000	(150,000)	-	(150,000)	-	-	-	-	-	-
Miscellaneous Expenditures	24,282	-	24,282	67,903	-	67,903	92,185	-	92,185	92,060	-	92,060
BOE Memberships and Dues	37,000	-	37,000	(2,025)	-	(2,025)	34,975	-	34,975	34,975	-	34,975
Total Undist. Expend. - Supp. Serv. - General Admin.	2,451,053	-	2,451,053	(106,847)	-	(106,847)	2,344,206	-	2,344,206	2,250,339	-	2,250,339
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	-	5,585,959	5,585,959	-	310,687	310,687	-	5,896,646	5,896,646	-	5,519,560	5,519,560
Salaries of Other Professional Staff	-	249,844	249,844	-	(18,548)	(18,548)	-	231,296	231,296	-	200,058	200,058
Salaries of Secretarial and Clerical Assistants	-	2,873,923	2,873,923	-	110,618	110,618	-	2,984,541	2,984,541	-	2,557,167	2,557,167
Other Salaries	-	29,006	29,006	-	1,442	1,442	-	30,448	30,448	-	2,945	2,945
Purchased Professional and Technical Services	-	11,960	11,960	-	(8,496)	(8,496)	-	3,464	3,464	-	3,396	3,396
Other Purchased Services	-	133,024	133,024	-	53,462	53,462	-	186,486	186,486	-	140,436	140,436
Supplies and Materials	-	261,139	261,139	-	27,200	27,200	-	288,339	288,339	-	261,877	261,877
Other Objects	-	13,284	13,284	-	(332)	(332)	-	12,952	12,952	-	9,255	9,255
Total Undist. Expend. - Support Serv. - School Admin.	-	9,158,139	9,158,139	-	476,033	476,033	-	9,634,172	9,634,172	-	8,694,694	8,694,694
Undist. Expend. - Support Serv. - Central Services												
Salaries	3,349,948	-	3,349,948	110,953	-	110,953	3,460,901	-	3,460,901	3,401,942	-	3,401,942
Purchased Professional Services	100,000	-	100,000	87,851	-	87,851	187,851	-	187,851	187,851	-	187,851
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Purchased Services	99,993	-	99,993	133,319	-	133,319	233,312	-	233,312	225,067	-	225,067
Sale/Leaseback Payments	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	77,405	-	77,405	(25,123)	-	(25,123)	52,282	-	52,282	51,490	-	51,490
Miscellaneous Expenditures	16,590	-	16,590	(4,442)	-	(4,442)	12,148	-	12,148	34,739	-	34,739
Total Undist. Expend. - Support Serv. - Central Services	3,643,936	-	3,643,936	302,558	-	302,558	3,946,494	-	3,946,494	3,901,089	-	3,901,089
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	911,565	-	911,565	49,885	-	49,885	961,450	-	961,450	961,450	-	961,450
Purchased Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	18,300	-	18,300	(2,577)	-	(2,577)	15,723	-	15,723	15,723	-	15,723
Supplies and Materials	15,000	-	15,000	(12,524)	-	(12,524)	2,476	-	2,476	2,476	-	2,476
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	944,865	-	944,865	34,784	-	34,784	979,649	-	979,649	979,649	-	979,649
Undist. Expend. -Required Maintenance for School Facilities												
Salaries	1,921,930	-	1,921,930	131,011	-	131,011	2,052,941	-	2,052,941	2,052,941	-	2,052,941
Cleaning, Repair, and Maintenance Services	960,220	-	960,220	369,989	-	369,989	1,330,209	-	1,330,209	1,276,815	-	1,276,815
Lead Testing of Drinking Water	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	419,963	-	419,963	(196,790)	-	(196,790)	223,173	-	223,173	247,055	-	247,055
Total Undist. Expend. -Required Maintenance for School Facilities	3,302,113	-	3,302,113	304,210	-	304,210	3,606,323	-	3,606,323	3,576,811	-	3,576,811

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
Undist. Expend. - Custodial Services												
Salaries	\$ 5,960,028	\$ 30,994	\$ 5,991,022	\$ 346,200	\$ 4,602	\$ 350,802	\$ 6,306,228	\$ 35,596	\$ 6,341,824	\$ 6,306,228	\$ 34,158	\$ 6,340,386
Purchased Professional and Technical Services	8,670	-	8,670	191,319	-	191,319	199,989	-	199,989	187,093	-	187,093
Cleaning, Repair and Maintenance Services	538,280	-	538,280	39,321	-	39,321	577,601	-	577,601	649,122	-	649,122
Rental of Land, Building & Other than Lease Purchases	118,563	-	118,563	(15,620)	-	(15,620)	102,943	-	102,943	100,286	-	100,286
Lease Purchase Payments-Energy Savings Improvement Pgm.	770,000	-	770,000	(374,529)	-	(374,529)	395,471	-	395,471	770,000	-	770,000
Other Purchased Property Services	430,000	-	430,000	(10,783)	-	(10,783)	419,217	-	419,217	472,092	-	472,092
Insurance	2,600,000	-	2,600,000	266,951	-	266,951	2,866,951	-	2,866,951	3,036,511	-	3,036,511
Miscellaneous Purchased Services	119,100	-	119,100	13,335	-	13,335	132,435	-	132,435	113,496	-	113,496
General Supplies	407,455	1,500	408,955	(58,629)	-	(58,629)	348,826	1,500	350,326	348,154	1,500	349,654
Energy (Gasoline)	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Natural Gas)	556,007	-	556,007	(807)	-	(807)	555,200	-	555,200	554,937	-	554,937
Energy (Electricity)	2,180,441	-	2,180,441	871,410	-	871,410	3,051,851	-	3,051,851	3,050,871	-	3,050,871
Energy (Oil)	88,119	-	88,119	(41,679)	-	(41,679)	46,440	-	46,440	14,396	-	14,396
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Interest-Energy Savings Improvement Program Bonds	656,200	-	656,200	-	-	-	656,200	-	656,200	656,200	-	656,200
Total Undist. Expend. - Custodial Services	14,432,863	32,494	14,465,357	1,226,489	4,602	1,231,091	15,659,352	37,096	15,696,448	16,259,386	35,658	16,295,044
Undistributed Expenditures - Care & Upkeep of Grounds												
Salaries	278,091	-	278,091	207,921	-	207,921	486,012	-	486,012	486,012	-	486,012
Cleaning, Repair, and Maintenance Services	163,800	-	163,800	12,880	-	12,880	176,680	-	176,680	172,210	-	172,210
General Supplies	5,000	-	5,000	17,682	-	17,682	22,682	-	22,682	22,682	-	22,682
Other Objects	5,000	-	5,000	(2,372)	-	(2,372)	2,628	-	2,628	2,628	-	2,628
Total Undist. Expend. - Care & Upkeep of Grounds	451,891	-	451,891	236,111	-	236,111	688,002	-	688,002	683,532	-	683,532
Undistributed Expenditures - Security												
Salaries	1,030,594	2,277,236	3,307,830	589,182	55,165	644,347	1,619,776	2,332,401	3,952,177	1,619,776	2,116,422	3,736,198
Purchased Professional and Technical Services	5,000	31,748	36,748	(5,000)	23,864	18,864	55,612	55,612	55,612	54,758	54,758	54,758
Cleaning, Repair and Maintenance Services	465,000	-	465,000	36,050	-	36,050	501,050	-	501,050	482,109	-	482,109
General Supplies	101,800	5,000	106,800	23,788	-	23,788	125,588	5,000	130,588	105,612	5,000	108,612
Other Objects	5,000	-	5,000	1,028	-	1,028	6,028	-	6,028	5,851	-	5,851
Total Undist. Expend. - Security	1,607,394	2,313,984	3,921,378	645,048	79,029	724,077	2,252,442	2,393,013	4,645,455	2,211,348	2,176,180	4,387,528
Total Undist. Expend. - Oper. & Maint. Of Plant Serv.	19,794,261	2,346,478	22,140,739	2,411,858	83,631	2,495,489	22,206,119	2,430,109	24,636,228	22,731,077	2,211,838	24,942,915
Undist. Expend. - Student Transportation Serv.												
Sal. For Pup. Trans. (Other than Bot. Home and School)	-	423,488	423,488	-	43,329	43,329	-	466,817	466,817	-	382,077	382,077
Contract Serv (Between Home & Sch) - Vnd	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendors	-	-	-	-	-	-	-	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	1,272,000	-	1,272,000	106,232	-	106,232	1,378,232	-	1,378,232	1,378,791	-	1,378,791
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	8,486,000	-	8,486,000	(204,265)	-	(204,265)	8,281,735	-	8,281,735	7,225,267	-	7,225,267
Misc. Purchased Serv. - Transportation	144,000	-	144,000	(84,015)	-	(84,015)	59,985	-	59,985	59,985	-	59,985
Total Undist. Expend. - Student Transportation Serv.	9,902,000	423,488	10,325,488	(182,048)	43,329	(138,719)	9,719,952	466,817	10,186,769	8,664,043	382,077	9,046,120
UNALLOCATED BENEFITS												
Social Security Contributions	3,930,000	-	3,930,000	4,101,093	-	4,101,093	8,031,093	-	8,031,093	5,565,566	-	5,565,566
Other Retirement Contributions - PERS	4,257,431	-	4,257,431	(3,960,014)	-	(3,960,014)	297,417	-	297,417	4,439,580	-	4,439,580
Other Retirement Contributions - ERIP	-	-	-	-	-	-	-	-	-	-	-	-
Other Retirement Contributions - Regular	116,319	-	116,319	(116,319)	-	(116,319)	-	-	-	-	-	-
Unemployment Compensation	100,000	-	100,000	140,238	-	140,238	240,238	-	240,238	-	-	-
Unemployment Compensation - Non budgeted	-	-	-	-	-	-	-	-	-	564,051	-	564,051
Workmen's Compensation	600,000	-	600,000	700,556	-	700,556	1,300,556	-	1,300,556	1,609,318	-	1,609,318
Health Benefits	6,838,279	18,891,409	25,729,688	(1,222,793)	596,972	(625,821)	5,615,486	19,488,381	25,103,867	5,176,114	18,818,013	23,994,127
Tuition Reimbursement	152,500	-	152,500	(95,338)	-	(95,338)	57,162	-	57,162	57,162	-	57,162
Other Employee Benefits	336,100	-	336,100	(111,470)	-	(111,470)	224,630	-	224,630	224,624	-	224,624
TOTAL UNALLOCATED BENEFITS	16,330,629	18,891,409	35,222,038	(564,047)	596,972	32,925	15,766,582	19,488,381	35,254,963	17,636,415	18,818,013	36,454,428
Interest on Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	-	-
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	32,482,224	-	32,482,224
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)	-	-	-	-	-	-	-	-	-	370,442	-	370,442
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	8,941,293	-	8,941,293
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	7,903	-	7,903
On Behalf TPAF Social Security Contribution (Non-Budgeted)	-	-	-	-	-	-	-	-	-	5,838,726	-	5,838,726
Total On Behalf Contributions	-	-	-	-	-	-	-	-	-	47,640,588	-	47,640,588
Total Undistributed Expenditures	79,471,652	46,257,905	125,729,557	4,693,395	1,178,467	5,871,862	84,165,047	47,436,372	131,601,419	132,935,020	44,184,538	177,119,558
Total Current Expenditures	85,433,587	107,525,427	192,959,014	5,357,390	2,941,134	8,298,524	90,790,977	110,466,561	201,257,538	139,173,020	103,864,242	243,037,262

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Grades 1-5	-	-	-	\$ 13,120	\$ 13,120	\$ 13,120	\$ 13,120	\$ 13,120	\$ 13,120	\$ 9,754	\$ 9,754	\$ 9,754
Grades 6-8	-	-	-	36,234	36,234	36,234	36,234	36,234	36,234	36,234	36,234	36,234
Grades 9-12	-	-	-	\$ 1,049,001	25,800	1,074,801	\$ 1,049,001	25,800	1,074,801	\$ 1,049,001	25,800	1,074,801
Home Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Special Education - Instruction:												
School Sponsored and Other Instructional Programs	-	-	-	-	-	-	-	-	-	-	-	-
At Risk Programs Programs	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	66,819	-	66,819	66,819	-	66,819	54,630	-	54,630
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-	-	-	-	-	-	-	-
Undist. Expend.-Support Serv. - Inst. Staff	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	-	-	-	38,275	-	38,275	38,275	-	38,275	38,275	-	38,275
Undistributed Expenditures - Security	-	-	-	11,871	-	11,871	11,871	-	11,871	11,871	-	11,871
Special Schools (All Programs)	-	-	-	-	-	-	-	-	-	-	-	-
Total Equipment	-	-	-	1,165,966	76,628	1,242,594	1,165,966	76,628	1,242,594	1,153,777	73,262	1,227,039
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-
Construction Services	-	-	-	1,574,828	-	1,574,828	1,574,828	-	1,574,828	642,568	-	642,568
Supplies and Materials	\$ 42,000	\$ 42,000	\$ 42,000	-	-	-	42,000	-	42,000	42,000	-	42,000
Lease Purchase Agreements - Principal	1,480,385	-	1,480,385	-	-	-	1,480,385	-	1,480,385	1,480,385	-	1,480,385
Total Facilities Acquisition and Construction Services	1,522,885	-	1,522,885	1,574,828	-	1,574,828	3,097,713	-	3,097,713	2,165,453	-	2,165,453
Assets Acquired Under Leases Payable (Nonbudgeted)												
School Administration	-	-	-	-	-	-	-	-	-	873,782	-	873,782
Total Assets Acquired Under Capital Leases	-	-	-	-	-	-	-	-	-	873,782	-	873,782
TOTAL CAPITAL OUTLAY	1,522,885	-	1,522,885	2,740,794	76,628	2,817,422	4,263,679	76,628	4,340,307	4,193,012	73,262	4,266,274
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	194,743	-	194,743	(18,485)	-	(18,485)	176,258	-	176,258	360,569	-	360,569
General Supplies	5,520	-	5,520	(4,144)	-	(4,144)	1,376	-	1,376	1,376	-	1,376
Total Summer School - Instruction	200,263	-	200,263	(22,629)	-	(22,629)	177,634	-	177,634	361,945	-	361,945
Summer School - Support Services												
Salaries	89,728	-	89,728	270,405	-	270,405	360,133	-	360,133	360,133	-	360,133
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Support Services	89,728	-	89,728	270,405	-	270,405	360,133	-	360,133	360,133	-	360,133
Total Summer School	289,991	-	289,991	247,776	-	247,776	537,767	-	537,767	722,078	-	722,078
Adult Education-Local-Instruction												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	1,800	-	1,800	(1,150)	-	(1,150)	650	-	650	650	-	650
General Supplies	12,600	-	12,600	(12,600)	-	(12,600)	-	-	-	-	-	-
Textbooks	2,086	-	2,086	(2,086)	-	(2,086)	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local-Instruction	16,486	-	16,486	(15,836)	-	(15,836)	650	-	650	650	-	650
Adult Education-Local -Support Serv.												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	7,622	-	7,622	(7,622)	-	(7,622)	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	10,992	-	10,992	(10,992)	-	(10,992)	-	-	-	-	-	-
Total Adult Education-Local -Support Serv.	18,614	-	18,614	(18,614)	-	(18,614)	-	-	-	-	-	-
Total Adult Education-Local	35,100	-	35,100	(34,450)	-	(34,450)	650	-	650	650	-	650
TOTAL SPECIAL SCHOOLS	325,091	-	325,091	213,326	-	213,326	538,417	-	538,417	722,728	-	722,728

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
REVENUES												
CHARTER SCHOOLS												
Transfer of Funds to Charter Schools	\$ 22,761,653	-	\$ 22,761,653	-	-	-	\$ 22,761,653	-	\$ 22,761,653	\$ 23,385,621	-	\$ 23,385,621
Total Expenditures - General Fund	110,043,216	\$ 107,525,427	217,568,643	\$ 8,311,510	\$ 3,017,762	\$ 11,329,272	118,354,726	\$ 110,543,189	228,897,915	167,474,381	\$ 103,937,504	271,411,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	94,507,150	(107,525,427)	(13,018,277)	(6,957,946)	(3,017,762)	(9,975,708)	87,549,204	(110,543,189)	(22,993,985)	88,126,897	(103,937,504)	(15,810,607)
Other Financing Sources:												
Ledse Proceeds										873,782		873,782
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		103,774,035	103,774,035	-	2,854,698	2,854,698		106,628,733	106,628,733		100,253,836	100,253,836
Contribution to School Based Budgets - Special Revenue Fund		3,751,392	3,751,392	-	163,064	163,064		3,914,456	3,914,456		3,683,668	3,683,668
Transfer from Other Funds	2,000,000		2,000,000	-	-	-	2,000,000		2,000,000	2,190,024		2,190,024
Operating Transfers Out:												
Contribution to School Based Budgets	(103,774,035)		(103,774,035)	231,918	-	231,918	(103,542,117)		(103,542,117)	(100,253,836)		(100,253,836)
Transfer to Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources:	(101,774,035)	107,525,427	5,751,392	231,918	3,017,762	3,249,680	(101,542,117)	110,543,189	9,001,072	(97,190,030)	103,937,504	6,747,474
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(7,266,885)	-	(7,266,885)	(6,726,028)	-	(6,726,028)	(13,992,913)	-	(13,992,913)	(9,063,133)	-	(9,063,133)
Fund Balance, Beginning of Year	15,802,897	-	15,802,897	-	-	-	15,802,897	-	15,802,897	15,802,897	-	15,802,897
Fund Balance, End of Year	\$ 8,536,012	\$ -	\$ 8,536,012	\$ (6,726,028)	\$ -	\$ (6,726,028)	\$ 1,809,984	\$ -	\$ 1,809,984	\$ 6,739,764	\$ -	\$ 6,739,764

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	\$ 446,528	\$ 518,965	\$ 965,493	\$ 448,756	\$ (516,737)
State Sources	23,515,034	2,102,921	25,617,955	22,807,258	(2,810,697)
Federal Sources	11,456,577	12,526,250	23,982,827	15,389,661	(8,593,166)
Total Revenues	35,418,139	15,148,136	50,566,275	38,645,675	(11,920,600)
EXPENDITURES:					
Instruction					
Salaries of Teachers	5,331,825	1,351,556	6,683,381	5,892,496	790,885
Other Salaries for Instruction	1,785,012	21,191	1,806,203	1,492,176	314,027
Purchased Professional - Technical Services	1,503,592	660,655	2,164,247	2,149,812	14,435
Other Purchased Services (400-500 series)	853,600	39,308	892,908	695,099	197,809
Tuition	150,870	-	150,870	-	150,870
General Supplies	490,154	472,727	962,881	707,365	255,516
Textbooks	-	20,096	20,096	9,782	10,314
Other Objects	46,724	1,273	47,997	37,781	10,216
Co-Curricular Activities	-	417,693	417,693	426,083	(8,390)
Total Instruction	10,161,777	2,984,499	13,146,276	11,410,594	1,735,682
Support Services					
Personnel Services Salaries	1,422,416	404,651	1,827,067	827,026	1,000,041
Salaries of Supervisors of Instruction	316,374	47,228	363,602	289,719	73,883
Salaries of Other Professional Staff	1,326,459	(409,732)	916,727	735,907	180,820
Salaries of Secretaries & Clerical Assistants	222,845	-	222,845	217,228	5,617
Other Salaries	187,193	415,280	602,473	597,822	4,651
Salary of Community Parent Involvement Spec.	121,902	-	121,902	114,512	7,390
Salary of Master Teachers	665,208	-	665,208	599,425	65,783
Purchased Professional - Educational Services	124,742	836,567	961,309	348,104	613,205
Purchased Educational Services - Contracted Pre-K	7,179,169	125,428	7,304,597	6,427,943	876,654
Purchased Educational Services - Head Start	1,686,600	2,086	1,688,686	1,371,688	316,998
Other Purchased Professional - Ed Services	158,050	75,276	233,326	137,952	95,374
Other Purchased Professional Services	502,240	437,349	939,589	148,691	790,898
Rentals	10,000	9,000	19,000	10,139	8,861
Purchased Professional and Technical Services	1,830,874	794,986	2,625,860	1,935,132	690,728
Other Purchased Services	517,703	103,681	621,384	122,221	499,163
Travel	31,054	1,000	32,054	9,820	22,234
Miscellaneous Purchased Services	37,700	(9,000)	28,700	-	28,700
Supplies & Materials	220,338	152,672	373,010	153,359	219,651
Other Objects	34,753	99,262	134,015	29,679	104,336
Total Support Services	16,595,620	3,085,734	19,681,354	14,076,367	5,604,987
Unallocated Employee Benefits	3,261,075	589,680	3,850,755	3,846,454	4,301
Transportation Contracted Services	41,575	37,257	78,832	25,485	53,347
Facilities Acquisition and Construction Services:					
Buildings	1,534,814	8,196,281	9,731,095	3,583,817	6,147,278
Instructional Equipment	10,090	77,502	87,502	21,118	66,384
Noninstructional Equipment	10,690	65,317	76,007	21,799	54,208
Total Facilities Acquisition and Construction Services	1,555,504	8,339,100	9,894,604	3,626,734	6,267,870
Total Expenditures	31,615,551	15,036,270	46,651,821	32,985,634	13,666,187
Other Financing Sources (Uses)					
Transfer Out to General Fund	-	-	-	(2,000,000)	(2,000,000)
Transfer Out to School Based Budget (General Fund)	(3,802,588)	(111,866)	(3,914,454)	(3,683,668)	230,786
Total Other Financing Sources (Uses)	(3,802,588)	(111,866)	(3,914,454)	(5,683,668)	(1,769,214)
Total Outflows	35,418,139	15,148,136	50,566,275	38,669,302	11,896,973
Change in Fund Balance	-	-	-	(23,627)	(23,627)
Fund Balances, Beginning of Year	161,683	-	161,683	161,683	-
Fund Balances, End of Year	\$ 161,683	\$ -	\$ 161,683	\$ 138,056	\$ (23,627)
Recapitulation of Fund Balances					
Restricted Fund Balance				\$ 127,497	
Student Activity				10,559	
Robeson Turf Field					
				\$ 138,056	

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, 2024**

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

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue"		
from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 255,601,278	\$ 38,645,675
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, 2024		(2,170,876)
Encumbrances, June 30, 2023		9,367,708
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2024	(19,608,215)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2023	<u>19,354,577</u>	<u>-</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 255,347,640</u>	<u>\$ 45,842,507</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 271,411,885	\$ 32,985,634
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, 2024		(2,170,876)
Encumbrances, June 30, 2023	<u>-</u>	<u>9,367,708</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 271,411,885</u>	<u>\$ 40,182,466</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION INFORMATION

AND

OTHER POST-EMPLOYMENT 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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's Proportion of the Net Position Liability (Asset)	0.30983 %	0.32778 %	0.34224 %	0.34504 %	0.34651 %	0.34728 %	0.34751 %	0.36814 %	0.36606 %	0.35785 %
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 44,876,466	\$ 49,466,093	\$ 40,543,406	\$ 56,266,381	\$ 62,435,390	\$ 68,378,235	\$ 80,894,974	\$ 109,031,603	\$ 82,173,389	\$ 66,999,607
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
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	190%	216%	170%	231%	259%	292%	344%	459%	308%	277%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	65.23%	62.91%	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%

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

PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$ 4,140,919	\$ 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
Contributions in Relation to the Contractually Required Contributions	<u>4,140,919</u>	<u>4,133,428</u>	<u>4,008,023</u>	<u>3,774,526</u>	<u>3,370,513</u>	<u>3,454,341</u>	<u>3,219,317</u>	<u>3,270,476</u>	<u>3,147,144</u>	<u>2,985,648</u>
Contribution Deficiency (Excess)	-	-	-	-	-	-	-	-	-	-
District's Covered Payroll	25,294,682	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
Contributions as a Percentage of Covered Payroll	16.37%	17.47%	17.47%	15.84%	13.98%	14.74%	13.70%	13.75%	11.78%	12.35%

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

TEACHERS PENSION AND ANNUITY FUND
Last Ten Fiscal Years *

	<u>2024</u>		<u>2023</u>		<u>2022</u>		<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</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>\$ 412,872,902</u>		<u>\$ 422,320,547</u>		<u>\$ 395,035,279</u>		<u>\$ 565,019,225</u>		<u>\$ 539,743,527</u>		<u>\$ 553,709,568</u>		<u>\$ 596,294,394</u>		<u>\$ 722,821,064</u>		<u>\$ 577,965,206</u>		<u>\$ 474,257,913</u>	
Total	412,872,902		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	
District's Covered Payroll	85,732,806		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	
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	0%		0%		0%		0%		0%		0%		0%		0%		0%		0%	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	34.68%		32.29%		35.52%		24.60%		26.95%		26.49%		25.41%		22.33%		28.71%		33.64%	

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 Nine Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's Proportion of the Net Position Liability (Asset)	7.0988%	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)	<u>\$ 2,235,203</u>	<u>\$ 2,130,385</u>	<u>\$ 1,471,200</u>	<u>\$ 1,791,604</u>	<u>\$ 2,316,417</u>	<u>\$ 2,253,102</u>	<u>\$ 2,002,511</u>	<u>\$ 2,445,403</u>	<u>\$ 2,580,869</u>
District's Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

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

Board of Education Employees' Pension Fund of Essex County

Last Nine Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
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 Contribution	<u>-</u>	<u>316,256</u>	<u>312,087</u>	<u>317,940</u>	<u>242,858</u>	<u>243,749</u>	<u>281,273</u>	<u>288,881</u>	<u>351,306</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

**EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Change of Benefit Terms: None.

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

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

Postemployment Health Benefit Plan

Last Seven Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	\$ 15,866,209	\$ 20,638,570	\$ 23,947,217	\$ 13,775,859	\$ 14,577,610	\$ 16,731,431	\$ 20,380,892
Interest on Total OPEB Liability	13,267,959	9,883,196	11,530,317	11,212,008	13,823,769	15,133,508	12,946,310
Changes of Benefit Terms	-	-	(473,096)	-	-	-	-
Differences Between Expected and Actual Experience	(16,096,512)	7,450,849	(85,086,901)	83,774,686	(60,212,637)	(46,281,611)	(54,224,341)
Changes of Assumptions	759,331	(100,043,234)	438,515	91,864,973	4,633,691	(39,844,125)	(54,224,341)
Gross Benefit Payments	(10,342,590)	(9,789,598)	(9,082,660)	(8,755,306)	(9,539,887)	(9,284,281)	(9,582,435)
Contribution from the Member	340,011	314,055	294,774	265,373	282,789	320,880	352,849
Net Change in Total OPEB Liability	3,794,408	(71,546,162)	(58,431,834)	192,137,593	(36,434,665)	(63,224,198)	(30,126,725)
Total OPEB Liability - Beginning	372,935,276	444,481,438	502,913,272	310,775,679	347,210,344	410,434,542	440,561,267
Total OPEB Liability - Ending	\$ 376,729,684	\$ 372,935,276	\$ 444,481,438	\$ 502,913,272	\$ 310,775,679	\$ 347,210,344	\$ 410,434,542
District's Proportionate Share of OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of OPEB Liability	376,729,684	372,935,276	444,481,438	502,913,272	310,775,679	347,210,344	410,434,542
Total OPEB Liability - Ending	\$ 376,729,684	\$ 372,935,276	\$ 444,481,438	\$ 502,913,272	\$ 310,775,679	\$ 347,210,344	\$ 410,434,542
District's Covered Payroll	\$ 110,887,932	\$ 113,733,114	\$ 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%	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, 2024

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, 2024**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash	\$ 6,481,519	\$ 24,581	\$ 6,506,100
Receivables			
Intergovernmental			
State	585,059		585,059
Other	-		-
Due from Other Funds	<u>2,440,589</u>	<u>-</u>	<u>2,440,589</u>
 Total Assets	 <u>\$ 9,507,167</u>	 <u>\$ 24,581</u>	 <u>\$ 9,531,748</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 6,155,234	\$ 24,581	\$ 6,179,815
Loans Payable	9,000,000		9,000,000
Payroll Deductions and Withholding Payable	4,133,374		4,133,374
Claims and Judgements Payable	1,262,603		1,262,603
Accrued Liabilities for Insurance Claims	1,488,329		1,488,329
Other Liabilities	<u>336,078</u>	<u>-</u>	<u>336,078</u>
 Total Liabilities	 <u>22,375,618</u>	 <u>24,581</u>	 <u>22,400,199</u>
 Fund Balances			
Restricted Fund Balance			
Capital Reserve	12,131		12,131
Maintenance Reserve	30,557		30,557
Unemployment Compensation Reserve	1,275,446		1,275,446
Assigned Fund Balance			
Year End Encumbrances	2,954,374		2,954,374
Unassigned Fund Balance	<u>(17,140,959)</u>	<u>-</u>	<u>(17,140,959)</u>
 Total Fund Balances	 <u>(12,868,451)</u>	 <u>-</u>	 <u>(12,868,451)</u>
 Total Liabilities and Fund Balances	 <u>\$ 9,507,167</u>	 <u>\$ 24,581</u>	 <u>\$ 9,531,748</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDER JUNE 30, 2024

EXHIBIT D-2

Districtwide

	Resource Amount (Final Budget)	District- wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
Resources				
General Fund Contribution to School Based Budgets	\$ 106,427,359		\$ 100,052,462	\$ 6,374,897
General Fund Encumbrances at June 30, 2023	201,374		201,374	-
	<u>106,628,733</u>		<u>100,253,836</u>	<u>6,374,897</u>
 Combined General Fund Contribution & State Resources	 <u>106,628,733</u>	 <u>96.46%</u>	 <u>100,253,836</u>	 <u>6,374,897</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	3,914,456		3,683,668	230,788
Title I, Reallocated of ESEA	-		-	-
	<u>3,914,456</u>	<u>3.54%</u>	<u>3,683,668</u>	<u>230,788</u>
 Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>3,914,456</u>	 <u>3.55%</u>	 <u>3,683,668</u>	 <u>230,788</u>
 Totals	 <u>\$ 110,543,189</u>	 <u>100.00%</u>	 <u>\$ 103,937,504</u>	 <u>\$ 6,605,685</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL-101

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 19,300,823		\$ 18,703,124	\$ 597,699
General Fund Encumbrances at June 30, 2023	78,617		78,617	-
	<u>19,379,440</u>		<u>18,781,741</u>	<u>597,699</u>
Combined General Fund Contribution & State Resources	<u>19,379,440</u>	<u>96.83%</u>	<u>18,781,741</u>	<u>597,699</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	635,082		615,495	19,587
	-		-	-
	<u>635,082</u>	<u>3.17%</u>	<u>615,495</u>	<u>19,587</u>
Title I, Reallocated of ESEA			-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>635,082</u>	<u>3.17%</u>	<u>615,495</u>	<u>19,587</u>
Totals	<u>\$ 20,014,522</u>	<u>100.00%</u>	<u>\$ 19,397,236</u>	<u>\$ 617,286</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

EXHIBIT D-2b

SCHOOL: EAST ORANGE STEM ACADEMY - 102

	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
Resources				
General Fund Contribution to School Based Budgets	\$ 7,427,123		\$ 6,918,816	\$ 508,307
General Fund Encumbrances at June 30, 2023	8,120		8,120	-
	<u>7,435,243</u>		<u>6,926,936</u>	<u>508,307</u>
Combined General Fund Contribution & State Resources	<u>7,435,243</u>	<u>96.63%</u>	<u>6,926,936</u>	<u>508,307</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	259,156		241,439	17,717
	-		-	-
	<u>259,156</u>	<u>3.37%</u>	<u>241,439</u>	<u>17,717</u>
Title I, Reallocated of ESEA				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>259,156</u>	<u>3.37%</u>	<u>241,439</u>	<u>17,717</u>
Totals	<u>\$ 7,694,399</u>	<u>100.00%</u>	<u>\$ 7,168,375</u>	<u>\$ 526,024</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL - 216

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,783,797		\$ 3,541,264	\$ 242,533
General Fund Encumbrances at June 30, 2023	4,154		4,154	-
	<u>3,787,951</u>		<u>3,545,418</u>	<u>242,533</u>
Combined General Fund Contribution & State Resources	<u>3,787,951</u>	<u>96.75%</u>	<u>3,545,418</u>	<u>242,533</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	127,318		119,166	8,152
	<u>127,318</u>	<u>3.25%</u>	<u>119,166</u>	<u>8,152</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>127,318</u>	<u>3.25%</u>	<u>119,166</u>	<u>8,152</u>
Totals	<u>\$ 3,915,269</u>	<u>100.00%</u>	<u>\$ 3,664,584</u>	<u>\$ 250,685</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL - 215

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,109,896		\$ 4,738,995	\$ 370,901
General Fund Encumbrances at June 30, 2023	21,050		21,050	-
	<u>5,130,946</u>		<u>4,760,045</u>	<u>370,901</u>
 Combined General Fund Contribution & State Resources	 5,130,946	 97.20%	 4,760,045	 370,901
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	147,659		136,985	10,674
	<u>147,659</u>	<u>2.80%</u>	<u>136,985</u>	<u>10,674</u>
 Title I, Reallocated of ESEA	 -	 	 -	 -
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 147,659	 2.80%	 136,985	 10,674
 Totals	 <u>\$ 5,278,605</u>	 <u>100.00%</u>	 <u>\$ 4,897,030</u>	 <u>\$ 381,575</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL - 217

	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
Resources				
General Fund Contribution to School Based Budgets	\$ 4,789,952		\$ 3,923,442	\$ 866,510
General Fund Encumbrances at June 30, 2023	4,048		4,048	-
	<u>4,794,000</u>		<u>3,927,490</u>	<u>866,510</u>
 Combined General Fund Contribution & State Resources	 4,794,000	 96.91%	 3,927,490	 866,510
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	152,932		125,290	27,642
	<u>152,932</u>	<u>3.09%</u>	<u>125,290</u>	<u>27,642</u>
 Title I, Reallocated of ESEA	 -	 -	 -	 -
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 152,932	 3.09%	 125,290	 27,642
 Totals	 <u>\$ 4,946,932</u>	 <u>100.00%</u>	 <u>\$ 4,052,780</u>	 <u>\$ 894,152</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL - 203

	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
Resources				
General Fund Contribution to School Based Budgets	\$ 11,477,927		\$ 11,078,612	\$ 399,315
General Fund Encumbrances at June 30, 2023	17,054		17,054	-
	<u>11,494,981</u>		<u>11,095,666</u>	<u>399,315</u>
 Combined General Fund Contribution & State Resources	 <u>11,494,981</u>	 <u>97.22%</u>	 <u>11,095,666</u>	 <u>399,315</u>
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	329,218		317,280	11,938
	-		-	-
	<u>329,218</u>	<u>2.78%</u>	<u>317,280</u>	<u>11,938</u>
 Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 <u>329,218</u>	 <u>2.78%</u>	 <u>317,280</u>	 <u>11,938</u>
 Totals	 <u>\$ 11,824,199</u>	 <u>100.00%</u>	 <u>\$ 11,412,946</u>	 <u>\$ 411,253</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2g

SCHOOL: BOWSER SCHOOL - 304

	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
Resources				
General Fund Contribution to School Based Budgets	\$ 6,193,373		\$ 5,807,873	\$ 385,500
General Fund Encumbrances at June 30, 2023	1,023		1,023	-
	<u>6,194,396</u>		<u>5,808,896</u>	<u>385,500</u>
 Combined General Fund Contribution & State Resources	 6,194,396	 96.06%	 5,808,896	 385,500
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	253,882		238,082	15,800
	<u>253,882</u>	<u>3.94%</u>	<u>238,082</u>	<u>15,800</u>
 Title I, Reallocated of ESEA	 -	 0.00%	 -	 -
	<u>-</u>		<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 253,882	 3.94%	 238,082	 15,800
 Totals	 <u>\$ 6,448,278</u>	 <u>100.00%</u>	 <u>\$ 6,046,978</u>	 <u>\$ 401,300</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL - 306

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,761,476		\$ 5,415,809	\$ 345,667
General Fund Encumbrances at June 30, 2023	7,524		7,524	-
	<u>5,769,000</u>		<u>5,423,333</u>	<u>345,667</u>
Combined General Fund Contribution & State Resources	<u>5,769,000</u>	<u>95.40%</u>	<u>5,423,333</u>	<u>345,667</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	277,990		261,333	16,657
	-		-	-
	<u>277,990</u>	<u>4.60%</u>	<u>261,333</u>	<u>16,657</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>277,990</u>	<u>4.60%</u>	<u>261,333</u>	<u>16,657</u>
Totals	<u>\$ 6,046,990</u>	<u>100.00%</u>	<u>\$ 5,684,666</u>	<u>\$ 362,324</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2i

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

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,015,220		\$ 4,776,112	\$ 239,108
General Fund Encumbrances at June 30, 2023	20,776		20,776	-
	<u>5,035,996</u>		<u>4,796,888</u>	<u>239,108</u>
 Combined General Fund Contribution & State Resources	 5,035,996	 97.26%	 4,796,888	 239,108
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	141,631		134,906	6,725
	-		-	-
	<u>141,631</u>	<u>2.74%</u>	<u>134,906</u>	<u>6,725</u>
 Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 141,631	 2.74%	 134,906	 6,725
 Totals	 <u>\$ 5,177,627</u>	 <u>100.00%</u>	 <u>\$ 4,931,794</u>	 <u>\$ 245,833</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2j

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL - 308

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,792,006		\$ 2,612,372	\$ 179,634
General Fund Encumbrances at June 30, 2023	41		41	-
	<u>2,792,047</u>		<u>2,612,413</u>	<u>179,634</u>
Combined General Fund Contribution & State Resources	<u>2,792,047</u>	<u>95.84%</u>	<u>2,612,413</u>	<u>179,634</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	121,291		113,487	7,804
	<u>121,291</u>	<u>4.16%</u>	<u>113,487</u>	<u>7,804</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>121,291</u>	<u>4.16%</u>	<u>113,487</u>	<u>7,804</u>
Totals	<u>\$ 2,913,338</u>	<u>100.00%</u>	<u>\$ 2,725,900</u>	<u>\$ 187,438</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE - 309

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,674,549		\$ 4,637,816	\$ 36,733
General Fund Encumbrances at June 30, 2023	3,600		3,600	-
	<u>4,678,149</u>		<u>4,641,416</u>	<u>36,733</u>
Combined General Fund Contribution & State Resources	4,678,149	95.51%	4,641,416	36,733
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	219,981		218,254	1,727
	-		-	-
	<u>219,981</u>	<u>4.49%</u>	<u>218,254</u>	<u>1,727</u>
Title I, Reallocated of ESEA	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>219,981</u>	<u>4.49%</u>	<u>218,254</u>	<u>1,727</u>
Totals	<u>\$ 4,898,130</u>	<u>100.00%</u>	<u>\$ 4,859,670</u>	<u>\$ 38,460</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL - 310

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,434,981		\$ 3,152,503	\$ 282,478
General Fund Encumbrances at June 30, 2023	19,881		19,881	-
	<u>3,454,862</u>		<u>3,172,384</u>	<u>282,478</u>
Combined General Fund Contribution & State Resources	<u>3,454,862</u>	<u>96.98%</u>	<u>3,172,384</u>	<u>282,478</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	107,731		98,923	8,808
	<u>107,731</u>	<u>3.02%</u>	<u>98,923</u>	<u>8,808</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>107,731</u>	<u>3.02%</u>	<u>98,923</u>	<u>8,808</u>
Totals	<u>\$ 3,562,593</u>	<u>100.00%</u>	<u>\$ 3,271,307</u>	<u>\$ 291,286</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2m

SCHOOL: GORDON PARKS ACADEMY - 311

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,412,822		\$ 3,161,631	\$ 251,191
General Fund Encumbrances at June 30, 2023	5,088		5,088	-
	<u>3,417,910</u>		<u>3,166,719</u>	<u>251,191</u>
Combined General Fund Contribution & State Resources	<u>3,417,910</u>	<u>96.35%</u>	<u>3,166,719</u>	<u>251,191</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	129,578		120,055	9,523
	<u>129,578</u>	<u>3.65%</u>	<u>120,055</u>	<u>9,523</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>129,578</u>	<u>3.65%</u>	<u>120,055</u>	<u>9,523</u>
Totals	<u>\$ 3,547,488</u>	<u>100.00%</u>	<u>\$ 3,286,774</u>	<u>\$ 260,714</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2n

SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL - 312

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,843,372		\$ 4,365,822	\$ 477,550
General Fund Encumbrances at June 30, 2023	4,685		4,685	-
	<u>4,848,057</u>		<u>4,370,507</u>	<u>477,550</u>
Combined General Fund Contribution & State Resources	<u>4,848,057</u>	<u>94.65%</u>	<u>4,370,507</u>	<u>477,550</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	274,222		247,210	27,012
	<u>-</u>		<u>-</u>	<u>-</u>
	<u>274,222</u>	<u>5.35%</u>	<u>247,210</u>	<u>27,012</u>
Title I, Reallocated of ESEA				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>274,222</u>	<u>5.35%</u>	<u>247,210</u>	<u>27,012</u>
Totals	<u>\$ 5,122,279</u>	<u>100.00%</u>	<u>\$ 4,617,717</u>	<u>\$ 504,562</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2a

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

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,795,143		\$ 2,396,840	\$ 398,303
General Fund Encumbrances at June 30, 2023	243		243	-
	<u>2,795,386</u>		<u>2,397,083</u>	<u>398,303</u>
Combined General Fund Contribution & State Resources	<u>2,795,386</u>	<u>97.81%</u>	<u>2,397,083</u>	<u>398,303</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	62,529		53,619	8,910
	<u>62,529</u>	<u>2.19%</u>	<u>53,619</u>	<u>8,910</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>62,529</u>	<u>2.19%</u>	<u>53,619</u>	<u>8,910</u>
Totals	<u>\$ 2,857,915</u>	<u>100.00%</u>	<u>\$ 2,450,702</u>	<u>\$ 407,213</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL - 336

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,817,559		\$ 4,497,896	\$ 319,663
General Fund Encumbrances at June 30, 2023	639		639	-
	<u>4,818,198</u>		<u>4,498,535</u>	<u>319,663</u>
Combined General Fund Contribution & State Resources	<u>4,818,198</u>	<u>95.69%</u>	<u>4,498,535</u>	<u>319,663</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	216,967		202,572	14,395
	-		-	-
	<u>216,967</u>	<u>4.31%</u>	<u>202,572</u>	<u>14,395</u>
Title I, Reallocated of ESEA				
	-		-	-
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>216,967</u>	<u>4.31%</u>	<u>202,572</u>	<u>14,395</u>
Totals	<u>\$ 5,035,165</u>	<u>100.00%</u>	<u>\$ 4,701,107</u>	<u>\$ 334,058</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2q

SCHOOL: SHEILA Y. OLIVER ACADEMY - 305

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,425,307	*	\$ 4,363,772	\$ 61,535
General Fund Encumbrances at June 30, 2023	1,412		1,412	-
	<u>4,426,719</u>		<u>4,365,184</u>	<u>61,535</u>
 Combined General Fund Contribution & State Resources	 4,426,719	 95.48%	 4,365,184	 61,535
 Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	209,434		206,523	2,911
	<u>209,434</u>	<u>4.52%</u>	<u>206,523</u>	<u>2,911</u>
 Title I, Reallocated of ESEA				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
 Restricted Federal Resources Total	 209,434	 4.52%	 206,523	 2,911
 Totals	 <u>\$ 4,636,153</u>	 <u>100.00%</u>	 <u>\$ 4,571,707</u>	 <u>\$ 64,446</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY - 314

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,063,411		\$ 3,003,641	\$ 59,770
General Fund Encumbrances at June 30, 2023	634		634	-
	<u>3,064,045</u>		<u>3,004,275</u>	<u>59,770</u>
Combined General Fund Contribution & State Resources	<u>3,064,045</u>	<u>95.74%</u>	<u>3,004,275</u>	<u>59,770</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	136,358		133,698	2,660
	<u>136,358</u>	<u>4.26%</u>	<u>133,698</u>	<u>2,660</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>136,358</u>	<u>4.26%</u>	<u>133,698</u>	<u>2,660</u>
Totals	<u>\$ 3,200,403</u>	<u>100.00%</u>	<u>\$ 3,137,973</u>	<u>\$ 62,430</u>

**EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY - 337

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resource s</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,710,142		\$ 1,462,398	\$ 247,744
General Fund Encumbrances at June 30, 2023	1,034		1,034	-
	<u>1,711,176</u>		<u>1,463,432</u>	<u>247,744</u>
Combined General Fund Contribution & State Resources	<u>1,711,176</u>	<u>96.60%</u>	<u>1,463,432</u>	<u>247,744</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	60,269		51,508	8,761
	<u>60,269</u>	<u>3.40%</u>	<u>51,508</u>	<u>8,761</u>
Title I, Reallocated of ESEA	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>60,269</u>	<u>3.40%</u>	<u>51,508</u>	<u>8,761</u>
Totals	<u>\$ 1,771,445</u>	<u>100.00%</u>	<u>\$ 1,514,940</u>	<u>\$ 256,505</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT D-2f

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY - 339

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 1,598,480		\$ 1,493,724	\$ 104,756
General Fund Encumbrances at June 30, 2023	1,751		1,751	-
	<u>1,600,231</u>		<u>1,495,475</u>	<u>104,756</u>
Combined General Fund Contribution & State Resources	<u>1,600,231</u>	<u>96.90%</u>	<u>1,495,475</u>	<u>104,756</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	51,228		47,843	3,385
	-		-	-
	<u>51,228</u>	<u>3.10%</u>	<u>47,843</u>	<u>3,385</u>
Title I, Reallocated of ESEA				
	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>51,228</u>	<u>3.10%</u>	<u>47,843</u>	<u>3,385</u>
Totals	<u>\$ 1,651,459</u>	<u>100.00%</u>	<u>\$ 1,543,318</u>	<u>\$ 108,141</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 3,436,644	\$ (161,606)	\$ 3,275,038	\$ 2,877,225	\$ 397,813
Grades 1-5 - Salaries of Teachers	18,060,830	802,792	18,863,622	18,172,588	691,034
Grades 6-8 - Salaries of Teachers	9,691,285	(221,467)	9,469,818	8,959,203	510,615
Grades 9-12 - Salaries of Teachers	6,309,225	(108,890)	6,200,335	5,992,170	208,165
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	10,229,902	(254,678)	9,975,224	9,804,712	170,512
Purchased Professional-Educational Services	108,010	55,266	163,276	118,795	44,481
Purchased Technical Services	16,560	5,145	21,705	-	21,705
Other Purchased Services	525,959	326,059	852,018	770,904	81,114
General Supplies	877,168	(246,255)	630,913	596,617	34,296
Textbooks	53,806	(11,701)	42,105	18,736	23,369
Other Objects	161,736	34,315	196,051	134,061	61,990
TOTAL REGULAR PROGRAMS - INSTRUCTION	49,471,125	218,980	49,690,105	47,445,011	2,245,094
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,221,928	(44,857)	1,177,071	1,023,942	153,129
Other Salaries for Instruction	314,184	94,902	409,086	398,076	11,010
Other Purchased Services	-	-	-	-	-
General Supplies	25,313	(628)	24,685	19,031	5,654
Textbooks	3,771	-	3,771	1,951	1,820
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,565,196	49,417	1,614,613	1,443,000	171,613
Cognitive - Moderate:					
Salaries of Teachers	337,495	357	337,852	317,871	19,981
Other Salaries for Instruction	61,494	6,667	68,161	67,240	921
General Supplies	11,803	-	11,803	5,578	6,225
Textbooks	270	-	270	-	270
Total Cognitive - Moderate	411,062	7,024	418,086	390,689	27,397
Learning and/or Language Disabilities:					
Salaries of Teachers	2,340,369	190,883	2,531,252	2,441,419	89,833
Other Salaries for Instruction	676,538	85,705	762,243	713,186	49,057
Purchased Professional-Educational Services	7,200	(1,997)	5,203	4,853	350
General Supplies	51,762	(4,220)	47,542	41,576	5,966
Textbooks	2,797	-	2,797	-	2,797
Other Objects	450	-	450	-	450
Total Learning and/or Language Disabilities	3,079,116	270,371	3,349,487	3,201,034	148,453
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	368,913	(110,108)	258,805	171,345	87,460
Other Salaries for Instruction	351,035	39,695	390,730	376,432	14,298
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	13,496	704	14,200	13,488	712
Textbooks	1,336	(650)	686	-	686
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	734,780	(70,359)	664,421	561,265	103,156
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers	\$ 277,039	\$ (40,508)	\$ 236,531	\$ 190,129	\$ 46,402
Other Salaries for Instruction	745,278	(11,548)	733,730	583,890	149,840
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	1,022,317	(52,056)	970,261	774,019	196,242
Autism:					
Salaries of Teachers	787,327	185,852	973,179	899,072	74,107
Other Salaries for Instruction	427,795	246,361	674,156	560,591	113,565
General Supplies	55,246	(1,995)	53,251	43,248	10,003
Textbooks	500	(500)	-	-	-
Other Objects	-	-	-	-	-
Total Autism	1,270,868	429,718	1,700,586	1,502,911	197,675
Preschool Disabilities - Full Time					
Salaries of Teachers	705,153	156,126	861,279	840,465	20,814
Other Salaries for Instruction	277,055	226,307	503,362	419,978	83,384
General Supplies	25,268	420	25,688	16,940	8,748
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	1,007,476	382,853	1,390,329	1,277,383	112,946
TOTAL SPECIAL EDUCATION - INSTRUCTION	9,090,815	1,016,968	10,107,783	9,150,301	957,482
Bilingual Education - Instruction					
Salaries of Teachers	1,338,936	291,221	1,630,157	1,559,445	70,712
Other Salaries for Instruction	235,225	258,463	493,688	467,187	26,501
Other Purchased Services	-	-	-	-	-
General Supplies	43,813	932	44,745	34,992	9,753
Textbooks	5,697	(2,097)	3,600	1,186	2,414
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	1,623,671	548,519	2,172,190	2,062,810	109,380
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	355,708	7,063	362,771	333,574	29,197
Purchased Services	14,121	6,088	20,209	11,202	9,007
Supplies and Materials	18,121	-	18,121	9,392	8,729
Other Objects	6,930	-	6,930	3,458	3,472
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	394,880	13,151	408,031	357,626	50,405
School-Spon. Cocurricular Athletics - Inst.					
Salaries	499,160	(52,969)	446,191	446,191	-
Purchased Services	122,693	(4,661)	118,032	130,691	(12,659)
Supplies and Materials	65,178	22,679	87,857	87,074	783
Total School-Spon. Cocurricular Athletics - Inst.	687,031	(34,951)	652,080	663,956	(11,876)
Total Instruction	61,267,522	1,762,667	63,030,189	59,679,704	3,350,485
Undistributed Expend. - Attend. & Social Work					
Salaries	1,231,752	208,984	1,440,736	1,287,118	153,618
Other Purchased Services	3,047	(1,392)	1,655	957	698
Supplies and Materials	6,616	(149)	6,467	5,686	781
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	1,241,415	207,443	1,448,858	1,293,761	155,097
Undistributed Expenditures - Health Services					
Salaries	1,804,350	12,843	1,817,193	1,699,348	117,845
Purchased Professional and Technical Services	12,339	(1,500)	10,839	9,036	1,803
Other Purchased Services	667	(667)	-	-	-
Supplies and Materials	46,968	1,273	48,241	45,375	2,866
Total Undistributed Expenditures - Health Services	1,864,324	11,949	1,876,273	1,753,759	122,514

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 3,861,555	\$ (248,830)	\$ 3,612,725	\$ 3,230,015	\$ 382,710
Salaries of Secretarial and Clerical Assistants	458,668	(882)	457,786	382,361	75,425
Other Salaries	-	-	-	-	-
Other Purchased Services	10,623	(9,876)	747	438	309
Supplies and Materials	2,968	(354)	2,614	2,610	4
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	<u>4,333,814</u>	<u>(259,942)</u>	<u>4,073,872</u>	<u>3,615,424</u>	<u>458,448</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	695,065	(21,586)	673,479	658,468	15,011
Salaries of Other Professional Staff	3,314,510	159,021	3,473,531	3,307,034	166,497
Salaries of Secr and Clerical Assist.	131,062	(25,217)	105,845	78,264	27,581
Purchased Prof- Educational Services	30,064	(6,276)	23,788	18,577	5,211
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services	24,187	19,555	43,742	35,378	8,364
Supplies and Materials	39,816	(8,613)	31,203	24,274	6,929
Total Undist. Expend. - Improvement of Inst. Serv.	<u>4,234,704</u>	<u>116,884</u>	<u>4,351,588</u>	<u>4,121,995</u>	<u>229,593</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,385,297	(89,439)	3,295,858	3,008,438	287,420
Purchased Professional and Technical Services	9,690	(2,920)	6,770	1,858	4,912
Other Purchased Services	41,359	27,558	68,917	50,150	18,767
Supplies and Materials	152,959	(28,696)	124,263	94,096	30,167
Other Objects	47,082	(29,636)	17,446	14,707	2,739
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>3,636,387</u>	<u>(123,133)</u>	<u>3,513,254</u>	<u>3,169,249</u>	<u>344,005</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	64,396	15,358	79,754	68,735	11,019
Other Purchased Professional & Technical Services	7,500	(2,000)	5,500	5,500	-
Other Purchased Services	36,912	9,985	46,897	35,158	11,739
Supplies and Materials	18,939	1,958	20,897	14,335	6,562
Total Undist. Expend. - Instructional Staff Training Serv.	<u>127,747</u>	<u>25,301</u>	<u>153,048</u>	<u>123,728</u>	<u>29,320</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	5,585,959	310,687	5,896,646	5,519,560	377,086
Salaries of Other Professional Staff	249,844	(18,548)	231,296	200,058	31,238
Salaries of Secretarial and Clerical Assistants	2,873,923	110,618	2,984,541	2,557,167	427,374
Other Salaries	29,006	1,442	30,448	2,945	27,503
Purchased Professional and Technical Services	11,960	(8,496)	3,464	3,396	68
Other Purchased Services	133,024	53,462	186,486	140,436	46,050
Supplies and Materials	261,139	27,200	288,339	261,877	26,462
Other Objects	13,284	(332)	12,952	9,255	3,697
Total Undist. Expend. - Support Serv. - School Admin.	<u>9,158,139</u>	<u>476,033</u>	<u>9,634,172</u>	<u>8,694,694</u>	<u>939,478</u>
Undist. Expend. - Custodial Services					
Salaries	30,994	4,602	35,596	34,158	1,438
General Supplies	1,500	-	1,500	1,500	-
Total Undist. Expend. - Custodial Services	<u>32,494</u>	<u>4,602</u>	<u>37,096</u>	<u>35,658</u>	<u>1,438</u>
Security					
Salaries	2,277,236	55,165	2,332,401	2,116,422	215,979
Purchased Professional and Technical Services	31,748	23,864	55,612	54,758	854
General Supplies	5,000	-	5,000	5,000	-
Total Undist. Expend. - Security	<u>2,313,984</u>	<u>79,029</u>	<u>2,393,013</u>	<u>2,176,180</u>	<u>216,833</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	423,488	43,329	466,817	382,077	84,740
Contr Serv (Between Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	<u>423,488</u>	<u>43,329</u>	<u>466,817</u>	<u>382,077</u>	<u>84,740</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Districtwide</u>	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions - PERS	-	-	-	-	-
Health Benefits	\$ 18,891,409	\$ 596,972	\$ 19,488,381	\$ 18,818,013	\$ 670,368
TOTAL UNALLOCATED BENEFITS	18,891,409	596,972	19,488,381	18,818,013	670,368
TOTAL UNDISTRIBUTED EXPENDITURES	46,257,905	1,178,467	47,436,372	44,184,538	3,251,834
TOTAL CURRENT EXPENDITURES	107,525,427	2,941,134	110,466,561	103,864,242	6,602,319
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	-	13,120	13,120	9,754	3,366
Grades 6-8	-	36,234	36,234	36,234	-
Grades 9-12	-	25,800	25,800	25,800	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist. Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	1,474	1,474	1,474	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	76,628	76,628	73,262	3,366
TOTAL CAPITAL OUTLAY	-	76,628	76,628	73,262	3,366
Total Districtwide School Based Expenditures	107,525,427	3,017,762	110,543,189	103,937,504	6,605,685
Other Financing Sources:					
Operating Transfer In	107,525,427	3,017,762	110,543,189	103,937,504	6,605,685
Total Other Financing Sources:	107,525,427	3,017,762	110,543,189	103,937,504	6,605,685
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		\$ 25,800	\$ 25,800	\$ 25,800	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	\$ 8,883,142	(376,728)	8,506,414	8,469,336	\$ 37,078
Purchased Professional-Educational Services	2,000	(2,000)			-
Purchased Technical Services		-			-
Other Purchased Services	73,527	2,728	76,255	75,123	1,132
General Supplies	110,100	3,352	113,452	108,924	4,528
Textbooks	7,060	(1,286)	5,774	5,410	364
Other Objects	20,000	(11,931)	8,069	7,674	395
TOTAL REGULAR PROGRAMS - INSTRUCTION	9,095,829	(360,065)	8,735,764	8,692,267	43,497
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	572,964	(6,240)	566,724	486,446	80,278
Other Salaries for Instruction	139,216	31,822	171,038	171,038	-
Other Purchased Services		-			-
General Supplies	4,000	(700)	3,300	3,205	95
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	716,180	24,882	741,062	660,689	80,373
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	858,490	-	858,490	815,119	43,371
Other Salaries for Instruction	272,760	33,990	306,750	306,750	-
Purchased Professional-Educational Services		-			-
General Supplies	11,402	(3,561)	7,841	7,767	74
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	1,142,652	30,429	1,173,081	1,129,636	43,445
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies	-	-	-	-	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	\$ 94,643	\$ 58,246	\$ 152,889	\$ 152,358	\$ 531
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	94,643	58,246	152,889	152,358	531
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	1,100	(723)	377	377	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	1,100	(723)	377	377	-
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	1,954,575	112,834	2,067,409	1,943,060	124,349
Bilingual Education - Instruction					
Salaries of Teachers	284,836	(8,712)	276,124	262,868	13,256
Other Salaries for Instruction	40,658	140,636	181,294	181,294	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,500	(165)	7,335	7,335	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	332,994	131,759	464,753	451,497	13,256
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	98,978	-	98,978	81,455	17,523
Purchased Services	11,840	-	11,840	2,833	9,007
Supplies and Materials	13,121	-	13,121	4,392	8,729
Other Objects	6,930	-	6,930	3,458	3,472
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	130,869	-	130,869	92,138	38,731
School-Spon. Cocurricular Athletics - Inst.					
Salaries	499,160	(52,969)	446,191	446,191	-
Purchased Services	122,693	(4,661)	118,032	130,841	(12,809)
Supplies and Materials	55,178	13,648	68,826	68,043	783
Total School-Spon. Cocurricular Athletics - Inst.	677,031	(43,982)	633,049	645,075	(12,026)
Total Instruction	12,191,298	(159,454)	12,031,844	11,824,037	207,807
Undistributed Expend. - Attend. & Social Work					
Salaries	82,025	(4,276)	77,749	74,486	3,263
Other Purchased Services	987	(52)	935	935	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	83,012	(4,328)	78,684	75,421	3,263
Undistributed Expenditures - Health Services					
Salaries	238,731	-	238,731	226,526	12,205
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	667	(667)	-	-	-
Supplies and Materials	5,200	(127)	5,073	5,073	-
Total Undistributed Expenditures - Health Services	244,598	(794)	243,804	231,599	12,205

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 1,108,490	\$ (133,509)	\$ 974,981	\$ 941,738	\$ 33,243
Salaries of Secretarial and Clerical Assistants	148,526	(882)	147,644	140,148	7,496
Other Salaries	-	-	-	-	-
Other Purchased Services	9,338	(9,338)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	1,266,354	(143,729)	1,122,625	1,081,886	40,739
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	104,813	192,653	297,466	297,466	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services	22,083	(3,309)	18,774	18,774	-
Supplies and Materials	35,566	(8,150)	27,416	23,474	3,942
Total Undist. Expend. - Improvement of Inst. Serv.	162,462	181,194	343,656	339,714	3,942
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	201,000	(84,249)	116,751	100,254	16,497
Purchased Professional and Technical Services	920	(920)	-	-	-
Other Purchased Services	3,131	(244)	2,887	2,560	327
Supplies and Materials	2,500	(502)	1,998	1,998	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	207,551	(85,915)	121,636	104,812	16,824
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	3,335	-	3,335	930	2,405
Supplies and Materials	7,450	(522)	6,928	6,928	-
Total Undist. Expend. - Instructional Staff Training Serv.	10,785	(522)	10,263	7,858	2,405
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	630,727	97,667	728,394	727,175	1,219
Salaries of Other Professional Staff	249,844	(18,548)	231,296	200,058	31,238
Salaries of Secretarial and Clerical Assistants	458,160	59,340	517,500	492,433	25,067
Other Salaries	24,601	1,390	25,991	1,043	24,948
Purchased Professional and Technical Services	4,960	(4,960)	-	-	-
Other Purchased Services	-	53,056	53,056	37,759	15,297
Supplies and Materials	-	-	-	-	-
Other Objects	4,851	(332)	4,519	2,660	1,859
Total Undist. Expend. - Support Serv. - School Admin.	1,373,143	187,613	1,560,756	1,461,128	99,628
Undist. Expend. - Custodial Services					
Salaries	-	612	612	612	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	612	612	612	-
Security					
Salaries	772,880	18,768	791,648	697,984	93,664
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	-	5,000	5,000	-
Total Undist. Expend. - Security	777,880	18,768	796,648	702,984	93,664
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	184,065	17,787	201,852	196,176	5,676
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch.)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	184,065	17,787	201,852	196,176	5,676

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 3,474,868	-	\$ 3,474,868	\$ 3,343,735	\$ 131,133
TOTAL UNALLOCATED BENEFITS	3,474,868	-	3,474,868	3,343,735	131,133
TOTAL UNDISTRIBUTED EXPENDITURES	7,784,718	\$ 170,686	7,955,404	7,545,925	409,479
TOTAL CURRENT EXPENDITURES	19,976,016	11,232	19,987,248	19,369,962	617,286
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12	-	25,800	25,800	25,800	-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics	-	-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		1,474	1,474	1,474	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	27,274	27,274	27,274	-
TOTAL CAPITAL OUTLAY	-	27,274	27,274	27,274	-
TOTAL SCHOOL BASED EXPENDITURES	19,976,016	38,506	20,014,522	19,397,236	617,286
Other Financing Sources:					
Operating Transfer In	19,976,016	38,506	20,014,522	19,397,236	617,286
Total Other Financing Sources:	19,976,016	38,506	20,014,522	19,397,236	617,286
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SCHOOL: EAST ORANGE STEM 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	\$ 3,466,639	\$ (127,737)	\$ 3,338,902	\$ 3,140,918	\$ 197,984
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		24,200	24,200	18,403	5,797
Purchased Technical Services		-			-
Other Purchased Services	32,490	(3,084)	29,406	27,557	1,849
General Supplies	129,956	(25,791)	104,165	102,558	1,607
Textbooks	10,000	(10,000)			-
Other Objects	30,000	28,289	58,289	47,247	11,042
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,669,085	(114,123)	3,554,962	3,336,683	218,279
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-	-	-	-
General Supplies		-			-
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction		-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-	-	-	-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers	\$ 161,180	\$ 171	\$ 161,351	\$ 154,387	\$ 6,964
Other Salaries for Instruction	133,058	-	133,058	104,157	28,901
General Supplies	21,587	(4,368)	17,219	17,156	63
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	315,825	(4,197)	311,628	275,700	35,928
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	315,825	(4,197)	311,628	275,700	35,928
Bilingual Education - Instruction					
Salaries of Teachers	618	-	618	-	618
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	618	-	618	-	618
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	58,350	-	58,350	57,913	437
Purchased Services	-	-	-	-	-
Supplies and Materials	5,000	-	5,000	5,000	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	63,350	-	63,350	62,913	437
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	(150)	150
Supplies and Materials	10,000	9,031	19,031	19,031	-
Total School-Spon. Cocurricular Athletics - Inst.	10,000	9,031	19,031	18,881	150
Total Instruction	4,058,878	(109,289)	3,949,589	3,694,177	255,412
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	120,293	(6,023)	114,270	114,050	220
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,500	-	3,500	3,500	-
Total Undistributed Expenditures - Health Services	123,793	(6,023)	117,770	117,550	220

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 382,512	\$ (23,062)	\$ 359,450	\$ 271,643	\$ 87,807
Salaries of Secretarial and Clerical Assistants	223,426	-	223,426	169,750	53,676
Other Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	605,938	(23,062)	582,876	441,393	141,483
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	127,199	109,557	236,756	231,925	4,831
Salaries of Sec and Clerical Assist.	79,021	-	79,021	59,157	19,864
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	206,220	109,557	315,777	291,082	24,695
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	400,479	(74,299)	326,180	325,942	238
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	4,002	(856)	3,146	3,146	-
Supplies and Materials	33,000	5,700	38,700	43,202	(4,502)
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	437,481	(69,455)	368,026	372,290	(4,264)
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,500	(3,500)	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	16,675	11,681	28,356	27,586	770
Supplies and Materials	2,000	-	2,000	2,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	22,175	8,181	30,356	29,586	770
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	360,458	112,310	472,768	454,508	18,260
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	161,651	-	161,651	135,375	26,276
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	5,000	(3,441)	1,559	1,491	68
Other Purchased Services	13,006	4,718	17,724	11,811	5,913
Supplies and Materials	35,550	5,540	41,090	40,607	483
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	575,665	119,127	694,792	643,792	51,000
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	1,500	-	1,500	1,500	-
Total Undist. Expend. - Custodial Services	1,500	-	1,500	1,500	-
Security					
Salaries	113,032	8,932	121,964	121,962	2
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	113,032	8,932	121,964	121,962	2
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	84,000	(30,000)	54,000	44,127	9,873
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	84,000	(30,000)	54,000	44,127	9,873

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,457,749	-	\$ 1,457,749	\$ 1,410,916	\$ 46,833
TOTAL UNALLOCATED BENEFITS	1,457,749	-	1,457,749	1,410,916	46,833
TOTAL UNDISTRIBUTED EXPENDITURES	3,627,553	\$ 117,257	3,744,810	3,474,198	270,612
TOTAL CURRENT EXPENDITURES	7,686,431	7,968	7,694,399	7,168,375	526,024
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	-	-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	7,686,431	7,968	7,694,399	7,168,375	526,024
Other Financing Sources:					
Operating Transfer In	7,686,431	7,968	7,694,399	7,168,375	526,024
Total Other Financing Sources:	7,686,431	7,968	7,694,399	7,168,375	526,024
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: SOUJOURNER TRUTH 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		-		-	-
Grades 6-8 - Salaries of Teachers	\$ 1,676,624	\$ (230,371)	\$ 1,446,253	\$ 1,438,033	\$ 8,220
Grades 9-12 - Salaries of Teachers		-		-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-		-	-
Purchased Professional-Educational Services		-		-	-
Purchased Technical Services		-		-	-
Other Purchased Services	28,592	16,314	44,906	44,877	29
General Supplies	39,972	(4,668)	35,304	34,975	329
Textbooks		-		-	-
Other Objects	9,750	(4,261)	5,489	5,167	322
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,754,938	(222,986)	1,531,952	1,523,052	8,900
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	27,640	-	27,640		27,640
Other Salaries for Instruction		34,044	34,044	33,896	148
Other Purchased Services		-		-	-
General Supplies	3,940	-	3,940	3,828	112
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	31,580	34,044	65,624	37,724	27,900
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	173,148	102,756	275,904	274,453	1,451
Other Salaries for Instruction	31,182	37,083	68,265	68,265	-
Purchased Professional-Educational Services		-		-	-
General Supplies	8,412	-	8,412	8,288	124
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	212,742	139,839	352,581	351,006	1,575
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	93,573	(58,055)	35,518		35,518
Other Salaries for Instruction	60,974	(22,092)	38,882	33,579	5,303
Purchased Professional-Educational Services		-		-	-
General Supplies	3,246	-	3,246	3,246	-
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	157,793	(80,147)	77,646	36,825	40,821
Multiple Disabilities:					
Salaries of Teachers		-		-	-
Other Salaries for Instruction		-		-	-
General Supplies		-		-	-
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 52,352	\$ -	\$ 52,352	\$ 35,941	\$ 16,411
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	52,352	-	52,352	35,941	16,411
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	454,467	93,736	548,203	461,496	86,707
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		64,402	64,402	64,402	-
Other Purchased Services		-			-
General Supplies	1,000	(1,000)			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	1,000	63,402	64,402	64,402	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	6,896	-	6,896	5,495	1,401
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	6,896	-	6,896	5,495	1,401
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,217,301	(65,848)	2,151,453	2,054,445	97,008
Undistributed Expend. - Attend. & Social Work					
Salaries		74,108	74,108	70,564	3,544
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	-	74,108	74,108	70,564	3,544
Undistributed Expenditures - Health Services					
Salaries	67,873	-	67,873	57,579	10,294
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	2,989	-	2,989	2,989	-
Total Undistributed Expenditures - Health Services	70,862	-	70,862	60,568	10,294

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 238,730	\$ (48,027)	\$ 190,703	\$ 140,646	\$ 50,057
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	238,730	(48,027)	190,703	140,646	50,057
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	194,500	2,574	197,074	197,074	-
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.	194,500	2,574	197,074	197,074	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,866	-	103,866	65,296	38,570
Purchased Professional and Technical Services		-			-
Other Purchased Services	2,883	38,827	41,710	32,645	9,065
Supplies and Materials	1,000	(1,000)			-
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,749	37,827	145,576	97,941	47,635
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services	800	-	800		800
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.	800	-	800		800
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	290,895	(25,767)	265,128	265,128	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	90,348	6,034	96,382	95,665	717
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	20,930	(3,110)	17,820	15,383	2,437
Supplies and Materials	9,700	3,323	13,023	12,919	104
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	411,873	(19,520)	392,353	389,095	3,258
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services		-			-
Security					
Salaries	88,732	21,602	110,334	101,149	9,185
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	88,732	21,602	110,334	101,149	9,185
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	10,500	271	10,771	9,967	804
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	10,500	271	10,771	9,967	804

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 571,235	-	\$ 571,235	\$ 543,135	\$ 28,100
TOTAL UNALLOCATED BENEFITS	571,235	-	571,235	543,135	28,100
TOTAL UNDISTRIBUTED EXPENDITURES	1,694,981	\$ 68,835	1,763,816	1,610,139	153,677
TOTAL CURRENT EXPENDITURES	3,912,282	2,987	3,915,269	3,664,584	250,685
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,912,282	2,987	3,915,269	3,664,584	250,685
Other Financing Sources:					
Operating Transfer In	3,912,282	2,987	3,915,269	3,664,584	250,685
Total Other Financing Sources:	3,912,282	2,987	3,915,269	3,664,584	250,685
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: JOHN L.COSTLEY 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	\$ 5,461	-	\$ 5,461	\$ 146	\$ 5,315
Grades 6-8 - Salaries of Teachers	2,135,610	\$ (11,715)	2,123,895	2,115,300	8,595
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	15,000	(10,000)	5,000	-	5,000
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	24,067	25,217	49,284	30,903	18,381
General Supplies	36,723	2,233	38,956	36,526	2,430
Textbooks	5,000	(4,000)	1,000	-	1,000
Other Objects	10,775	-	10,775	-	10,775
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,232,636	1,735	2,234,371	2,182,875	51,496
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	105,653	-	105,653	99,699	5,954
Other Salaries for Instruction	31,999	4,487	36,486	36,486	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	-	4,000	3,804	196
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	141,652	4,487	146,139	139,989	6,150
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	205,444	(12,318)	193,126	191,554	1,572
Other Salaries for Instruction	33,075	9,754	42,829	42,829	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	5,600	-	5,600	5,600	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	244,119	(2,564)	241,555	239,983	1,572
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 64,729	-	\$ 64,729	\$ 37,243	\$ 27,486
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	64,729	-	64,729	37,243	27,486
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	450,500	\$ 1,923	452,423	417,215	\$ 35,208
Bilingual Education - Instruction					
Salaries of Teachers	145,750	-	145,750	108,927	36,823
Other Salaries for Instruction	64,245	-	64,245	38,426	25,819
Other Purchased Services		-			-
General Supplies	6,710	-	6,710	6,395	315
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	216,705	-	216,705	153,748	62,957
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,018	-	9,018	7,571	1,447
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	9,018	-	9,018	7,571	1,447
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,908,859	3,658	2,912,517	2,761,409	151,108
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials	2,000	-	2,000	1,986	14
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	2,000	-	2,000	1,986	14
Undistributed Expenditures - Health Services					
Salaries	7,950	-	7,950		7,950
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	3,500	-	3,500	3,500	-
Total Undistributed Expenditures - Health Services	11,450	-	11,450	3,500	7,950

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 347,972	\$ (12,213)	\$ 335,759	\$ 289,720	\$ 46,039
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,000	(350)	1,650	1,649	1
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	349,972	(12,563)	337,409	291,369	46,040
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	202,316	-	202,316	193,742	8,574
Salaries of Secr and Clerical Assist.	28,000	(25,217)	2,783	-	2,783.00
Purchased Prof- Educational Services	617	-	617	-	617
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	230,933	(25,217)	205,716	193,742	11,974
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	276,085	-	276,085	223,703	52,382
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,017	-	2,017	-	2,017
Supplies and Materials	5,000	(1,383)	3,617	1,616	2,001
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	283,102	(1,383)	281,719	225,319	56,400
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	9,004	(9,000)	4	-	4
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,000	-	2,000	880	1,120
Total Undist. Expend. - Instructional Staff Training Serv.	11,004	(9,000)	2,004	880	1,124
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	362,381	-	362,381	333,825	28,556
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	92,202	22,006	114,208	113,758	450
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,667	-	1,667	-	1,667
Supplies and Materials	10,000	23,000	33,000	33,000	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	466,250	45,006	511,256	480,583	30,673
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	104,247	-	104,247	71,547	32,700
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	104,247	-	104,247	71,547	32,700
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	15,439	3,327	18,766	3,274	15,492
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	15,439	3,327	18,766	3,274	15,492

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 874,649	-	\$ 874,649	\$ 846,549	\$ 28,100
TOTAL UNALLOCATED BENEFITS	874,649	-	874,649	846,549	28,100
TOTAL UNDISTRIBUTED EXPENDITURES	2,349,046	\$ 170	2,349,216	2,118,749	230,467
TOTAL CURRENT EXPENDITURES	5,257,905	3,828	5,261,733	4,880,158	381,575
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	-	16,872	16,872	16,872	-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	16,872	16,872	16,872	-
TOTAL CAPITAL OUTLAY	-	16,872	16,872	16,872	-
TOTAL SCHOOL BASED EXPENDITURES	5,257,905	20,700	5,278,605	4,897,030	381,575
Other Financing Sources:					
Operating Transfer In	5,257,905	20,700	5,278,605	4,897,030	381,575
Total Other Financing Sources:	5,257,905	20,700	5,278,605	4,897,030	381,575
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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		-			-
Grades 6-8 - Salaries of Teachers	\$ 2,256,132	\$ (128,255)	\$ 2,127,877	\$ 1,681,936	\$ 445,941
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	1,550	(1,137)	413		413
Purchased Technical Services		-			-
Other Purchased Services	43,255	35,675	78,930	63,294	15,636
General Supplies	22,127	(19,438)	2,689	607	2,082
Textbooks	1,000	(1,000)			-
Other Objects	4,573	1,016	5,589	4,863	726
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,328,637	(113,139)	2,215,498	1,750,700	464,798
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	74,744	103,687	178,431	178,431	-
Other Salaries for Instruction	62,014	-	62,014	55,506	6,508
Purchased Professional-Educational Services	7,200	(1,997)	5,203	4,853	350
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	143,958	101,690	245,648	238,790	6,858
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	3,000	-	3,000	2,864	136
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	3,000	-	3,000	2,864	136
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 94,934	-	\$ 94,934	\$ 92,123	\$ 2,811
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	94,934	-	94,934	92,123	2,811
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	241,892	\$ 101,690	343,582	333,777	9,805
Bilingual Education - Instruction					
Salaries of Teachers	121,615	-	121,615	101,600	20,015
Other Salaries for Instruction	32,080	30,314	62,394	62,394	-
Other Purchased Services		-			-
General Supplies	3,000	-	3,000	2,812	188
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	156,695	30,314	187,009	166,806	20,203
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,729	3,926	9,655	9,655	-
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	5,729	3,926	9,655	9,655	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,732,953	22,791.0	2,755,744	2,260,938	494,806
Undistributed Expend. - Attend. & Social Work					
Salaries	118,992	-	118,992	111,888	7,104
Other Purchased Services		-			-
Supplies and Materials	450	-	450		450
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	119,442	-	119,442	111,888	7,554
Undistributed Expenditures - Health Services					
Salaries	79,460	(10,091)	69,369	67,408	1,961
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	2,200	-	2,200	1,445	755
Total Undistributed Expenditures - Health Services	81,660	(10,091)	71,569	68,853	2,716

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 185,708	-	\$ 185,708	\$ 88,664	\$ 97,044
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undist. Expend. - Guidance	185,708	-	185,708	88,664	97,044
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	195,849	-	195,849	151,671	44,178
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.	195,849	-	195,849	151,671	44,178
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	168,966	-	168,966	129,864	39,102
Purchased Professional and Technical Services		-			-
Other Purchased Services	1,724	\$ (1,403)	321	321	-
Supplies and Materials	576	(576)			-
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	171,266	(1,979)	169,287	130,185	39,102
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,443	(1,443)			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services	1,334	(1,334.0)			-
Supplies and Materials	239	-	239	-	239
Total Undist. Expend. - Instructional Staff Training Serv.	3,016	(2,777)	239	-	239
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	288,768	-	288,768	241,437	47,331
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	181,012	-	181,012	55,710	125,302
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	8,774	(4,452)	4,322	4,296	26
Supplies and Materials	34,872	(463)	34,409	30,759	3,650
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	513,426	(4,915)	508,511	332,202	176,309
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services		-			-
Security					
Salaries	58,615	419	59,034	56,126	2,908
Purchased Professional and Technical Services		-			-
General Supplies		-			-
Total Undist. Expend. - Security	58,615	419	59,034	56,126	2,908
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,300	600	6,900	5,704	1,196
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	6,300	600	6,900	5,704	1,196

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	\$ 874,649	-	\$ 874,649	\$ 846,549	\$ 28,100
TOTAL UNALLOCATED BENEFITS	874,649	-	874,649	846,549	28,100
TOTAL UNDISTRIBUTED EXPENDITURES	2,209,931	\$ (18,743)	2,191,188	1,791,842	399,346
TOTAL CURRENT EXPENDITURES	4,942,884	4,048	4,946,932	4,052,780	894,152
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,942,884	4,048	4,946,932	4,052,780	894,152
Other Financing Sources:					
Operating Transfer In	4,942,884	4,048	4,946,932	4,052,780	894,152
Total Other Financing Sources:	4,942,884	4,048	4,946,932	4,052,780	894,152
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023.	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	-	-	-	-	-
Grades 1-5 - Salaries of Teachers	-	-	-	-	-
Grades 6-8 - Salaries of Teachers	\$ 2,949,243	\$ 42,015	\$ 2,991,258	\$ 2,991,258	-
Grades 9-12 - Salaries of Teachers	2,842,586	(6,953)	2,835,633	2,825,452	\$ 10,181
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	9,500	5,145	14,645	-	14,645
Other Purchased Services	85,014	1,050	86,064	77,926	8,138
General Supplies	75,585	17,655	93,240	87,183	6,057
Textbooks	13,196	153	13,349	8,924	4,425
Other Objects	26,065	(2,184)	23,881	23,881	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	6,001,189	56,881	6,058,070	6,014,624	43,446
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	105,168	-	105,168	99,386	5,782
Other Salaries for Instruction	78,145	-	78,145	69,252	8,893
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	2,864	-	2,864	1,951	913
Other Objects	-	-	-	-	-
Total Cognitive - Mild	186,177	-	186,177	170,589	15,588
Cognitive - Moderate:					
Salaries of Teachers	242,830	357	243,187	228,640	14,547
Other Salaries for Instruction	61,494	6,667	68,161	67,240	921
General Supplies	7,950	-	7,950	2,921	5,029
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	312,274	7,024	319,298	298,801	20,497
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	125,753	24,755	150,508	144,621	5,887
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	125,753	24,755	150,508	144,621	5,887
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers	\$ 106,363	\$ 69,726	\$ 176,089	\$ 175,400	\$ 689
Other Salaries for Instruction	31,613	(3,423)	28,190		28,190
General Supplies	5,000	-	5,000	2,895	2,105
Textbooks		-			-
Other Objects		-			-
Total Autism	142,976	66,303	209,279	178,295	30,984
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	767,180	98,082	865,262	792,306	72,956
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	144,574	(11,933)	132,641	132,641	-
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	144,574	(11,933)	132,641	132,641	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	6,912,943	143,030	7,055,973	6,939,571	116,402
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services	426	-	426		426
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	426	-	426	-	426

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
Salaries	\$ 208,238	-	\$ 208,238	\$ 197,339	\$ 10,899
Purchased Professional and Technical Services	6,059	(1,485)	4,574	4,571	3
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undistributed Expenditures - Health Services	214,297	(1,485)	212,812	201,910	10,902
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	635,603	(73,210)	562,393	562,393	-
Salaries of Secretarial and Clerical Assistants	86,716	-	86,716	72,463	14,253
Other Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	722,319	(73,210)	649,109	634,856	14,253
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	215,409	-	215,409	178,312	37,097
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	8,000	(6,094)	1,906	-	1,906
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	1,334	22,864	24,198	16,101	8,097
Supplies and Materials	2,000	-	2,000	800	1,200
Total Undist. Expend. - Improvement of Inst. Serv.	226,743	16,770	243,513	195,213	48,300
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	210,270	(42,461)	167,809	162,341	5,468
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,750	(1,723)	27	-	27
Supplies and Materials	3,184	-	3,184	750	2,434
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	215,204	(44,184)	171,020	163,091	7,929
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	8,171	(1,147)	7,024	4,500	2,524
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	5,000	-	5,000	2,047	2,953.00
Total Undist. Expend. - Instructional Staff Training Serv.	13,171	(1,147)	12,024	6,547	5,477
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	490,882	82,181	573,063	519,990	53,073
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	415,392	-	415,392	368,115	47,277
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	14,007	(5,614)	8,393	1,845	6,548
Supplies and Materials	17,250	(17,250)	-	-	-
Other Objects	8,433	-	8,433	6,595	1,838
Total Undist. Expend. - Support Serv. - School Admin.	945,964	59,317	1,005,281	896,545	108,736
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	\$ 477,975	\$ (85,595)	\$ 392,380	\$ 378,461	\$ 13,919
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	477,975	(85,595)	392,380	378,461	13,919
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	48,768	3,909	52,677	42,701	9,976
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	48,768	3,909	52,677	42,701	9,976
UNALLOCATED BENEFITS					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions - PERS	-	-	-	-	-
Health Benefits	2,028,984	-	2,028,984	1,954,051	74,933
TOTAL UNALLOCATED BENEFITS	2,028,984	-	2,028,984	1,954,051	74,933
TOTAL UNDISTRIBUTED EXPENDITURES	4,893,851	(125,625)	4,768,226	4,473,375	294,851
TOTAL CURRENT EXPENDITURES	11,806,794	17,405	11,824,199	11,412,946	411,253
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	-	-	-	-	-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	11,806,794	17,405	11,824,199	11,412,946	411,253
Other Financing Sources:					
Operating Transfer In	11,806,794	17,405	11,824,199	11,412,946	411,253
Total Other Financing Sources:	11,806,794	17,405	11,824,199	11,412,946	411,253
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	\$ 255,738	-	\$ 255,738	\$ 188,494	\$ 67,244
Grades 1-5 - Salaries of Teachers	1,844,729	\$ (307,916)	1,536,813	1,517,910	18,903
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	338,004	38,580	376,584	371,626	4,958
Purchased Professional-Educational Services	2,700	(2,002)	698	-	698
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	35,570	23,563	59,133	54,682	4,451
General Supplies	19,739	(19,739)	-	-	-
Textbooks	2,000	-	2,000	376	1,624
Other Objects	8,490	1,000	9,490	9,313	177
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,506,970	(266,514)	2,240,456	2,142,401	98,055
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	221,554	-	221,554	209,336	12,218
Other Salaries for Instruction	31,007	38,450	69,457	69,457	-
Other Purchased Services	-	-	-	-	-
General Supplies	7,229	72	7,301	2,579	4,722
Textbooks	547	-	547	-	547
Other Objects	-	-	-	-	-
Total Cognitive - Mild	260,337	38,522	298,859	281,372	17,487
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	17,761	15,259	33,020	33,020	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	6,230	-	6,230	3,858	2,372
Textbooks	547	-	547	-	547
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	24,538	15,259	39,797	36,878	2,919
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	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 124,847	\$ (35,233)	\$ 89,614	\$ 38,376	\$ 51,238
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	124,847	(35,233)	89,614	38,376	51,238
Autism:					
Salaries of Teachers	104,582	-	104,582	99,902	4,680
Other Salaries for Instruction	62,364	-	62,364	37,600	24,764
General Supplies	5,184	-	5,184	2,195	2,989
Textbooks		-			-
Other Objects		-			-
Total Autism	172,130	-	172,130	139,697	32,433
Preschool Disabilities - Full Time					
Salaries of Teachers	63,191	666	63,857	63,857	-
Other Salaries for Instruction	30,424	81,787	112,211	112,211	-
General Supplies	5,184	-	5,184	315	4,869
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	98,799	82,453	181,252	176,383	4,869
TOTAL SPECIAL EDUCATION - INSTRUCTION	680,651	101,001	781,652	672,706	108,946
Bilingual Education - Instruction					
Salaries of Teachers	467,010	165,004	632,014	632,014	-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies	16,000	-	16,000	6,947	9,053
Textbooks	3,600	-	3,600	1,186	2,414
Other Objects		-			-
Total Bilingual Education - Instruction	486,610	165,004	651,614	640,147	11,467
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,228	-	2,228	2,163	65
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	2,228	-	2,228	2,163	65
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.		-			-
Total Instruction	3,676,459	(509)	3,675,950	3,457,417	218,533
Undistributed Expend. - Attend. & Social Work					
Salaries	127,770	-	127,770	123,046	4,724
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	127,770	-	127,770	123,046	4,724
Undistributed Expenditures - Health Services					
Salaries	105,625	-	105,625	101,142	4,483
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	2,742	-	2,742	2,521	221
Total Undistributed Expenditures - Health Services	108,367	-	108,367	103,663	4,704

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 237,086	\$ (29,933)	\$ 207,153	\$ 160,955	\$ 46,198
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services	618	129	747	438	309
Supplies & Materials	468	-	468	465	3
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	238,172	(29,804)	208,368	161,858	46,510
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	232,171	-	232,171	227,180	4,991
Salaries of Secr and Clerical Assist.	24,041	-	24,041	19,107	4,934
Purchased Prof- Educational Services	10,660	-	10,660	7,972	2,688
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	266,872	-	266,872	254,259	12,613
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	295,829	33,338	329,167	329,167	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,732	-	1,732	1,500	232
Supplies and Materials	13,500	-	13,500	5,089	8,411
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	311,061	33,338	344,399	335,756	8,643
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	324	-	324	-	324
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	1,369	-	1,369	-	1,369
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,693	-	1,693	-	1,693
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	304,839	-	304,839	278,971	25,868
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	149,002	-	149,002	134,473	14,529
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	4,670	-	4,670	4,643	27
Supplies and Materials	16,753	(1,000)	15,753	13,858	1,895
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	475,264	(1,000)	474,264	431,945	42,319
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	65,533	-	65,533	42,867	22,666
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	65,533	-	65,533	42,867	22,666
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	9,866	(1,003)	8,863	7,434	1,429
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	9,866	(1,003)	8,863	7,434	1,429

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,166,199	-	\$ 1,166,199	\$ 1,128,733	\$ 37,466
TOTAL UNALLOCATED BENEFITS	1,166,199	-	1,166,199	1,128,733	37,466
TOTAL UNDISTRIBUTED EXPENDITURES	2,770,797	\$ 1,531	2,772,328	2,589,561	182,767
TOTAL CURRENT EXPENDITURES	6,447,256	1,022	6,448,278	6,046,978	401,300
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education					
Undistributed Expenditures - Instruction					
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	6,447,256	1,022	6,448,278	6,046,978	401,300
Other Financing Sources:					
Operating Transfer In	6,447,256	1,022	6,448,278	6,046,978	401,300
Total Other Financing Sources:	6,447,256	1,022	6,448,278	6,046,978	401,300
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 435,797	-	\$ 435,797	\$ 376,832	\$ 58,965
Grades 1-5 - Salaries of Teachers	2,198,359	\$ (42,623)	2,155,736	2,110,454	45,282
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	125,099	-	125,099	101,425	23,674
Purchased Professional-Educational Services	23,291	35,519	58,810	36,536	22,274
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	21,264	(12,937)	8,327	6,078	2,249
Textbooks	8,083	6,950	15,033	3,582	11,451
Other Objects	2,000	12,210	14,210	8,414	5,796
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,813,893	(881)	2,813,012	2,643,321	169,691
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	113,794	(5,624)	108,170	105,299	2,871
Other Salaries for Instruction	-	14,818	14,818	14,818	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,300	1,988	3,288	3,122	166
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	115,094	11,182	126,276	123,239	3,037
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	104,582	-	104,582	76,271	28,311
Other Salaries for Instruction	33,008	34,015	67,023	66,134	889
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	1,000	-	1,000	886	114
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	138,590	34,015	172,605	143,291	29,314
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 104,361	\$ (43,085)	\$ 61,276	\$ 39,915	\$ 21,361
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	104,361	(43,085)	61,276	39,915	21,361
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	85,460	1,663	87,123	83,210	3,913
Other Salaries for Instruction	67,039	-	67,039	46,235	20,804
General Supplies	1,300	-	1,300	549	751
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	153,799	1,663	155,462	129,994	25,468
TOTAL SPECIAL EDUCATION - INSTRUCTION	511,844	\$ 3,775	515,619	436,439	79,180
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	2,298	-	2,298	2,236	62
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,298	-	2,298	2,236	62
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,328,035	2,894	3,330,929	3,081,996	248,933
Undistributed Expend. - Attend. & Social Work					
Salaries	119,498	(2,055)	117,443	113,385	4,058
Other Purchased Services	1,334	(1,334)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	120,832	(3,389)	117,443	113,385	4,058
Undistributed Expenditures - Health Services					
Salaries	112,058	-	112,058	105,625	6,433
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	2,350	(389)	1,961	1,770	191
Total Undistributed Expenditures - Health Services	114,408	(389)	114,019	107,395	6,624

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 56,558	\$ 6,458	\$ 63,016	\$ 63,000	\$ 16
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services	667	(667)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	57,225	5,791	63,016	63,000	16
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	357,623	1,376	358,999	356,848	2,151
Salaries of Sec. 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.	357,623	1,376	358,999	356,848	2,151
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	289,027	28,057	317,084	315,933	1,151
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,355	(1,355)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	47,082	(29,636)	17,446	14,707	2,739
Total Undist. Expend. - Edu. Media Serv./Sch. Library	337,464	(2,934)	334,530	330,640	3,890
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,934	11,000	12,934	9,753	3,181
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	667	(463)	204	-	204
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,601	10,537	13,138	9,753	3,385
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	348,049	-	348,049	319,317	28,732
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	115,520	-	115,520	106,151	9,369
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	6,715	(2,378)	4,337	4,311	26
Supplies and Materials	16,462	(13,972)	2,490	1,299	1,191
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	486,746	(16,350)	470,396	431,078	39,318
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	66,704	-	66,704	55,666	11,038
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	66,704	-	66,704	55,666	11,038
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,628	9,989	11,617	6,172	5,445
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	1,628	9,989	11,617	6,172	5,445

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 1,166,199	-	\$ 1,166,199	\$ 1,128,733	\$ 37,466
TOTAL UNALLOCATED BENEFITS	1,166,199	-	1,166,199	1,128,733	37,466
TOTAL UNDISTRIBUTED EXPENDITURES	2,711,430	\$ 4,631	2,716,061	2,602,670	113,391
TOTAL CURRENT EXPENDITURES	6,039,465	7,525	6,046,990	5,684,666	362,324
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	6,039,465	7,525	6,046,990	5,684,666	362,324
Other Financing Sources:					
Operating Transfer In	6,039,465	7,525	6,046,990	5,684,666	362,324
Total Other Financing Sources:	6,039,465	7,525	6,046,990	5,684,666	362,324
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 110,199	-	\$ 110,199	\$ 105,694	\$ 4,505
Grades 1-5 - Salaries of Teachers	1,594,066	\$ 57,351	1,651,417	1,626,037	25,380
Grades 6-8 - Salaries of Teachers	673,676	(747)	672,929	628,209	44,720
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	33,921	910	34,831	33,431	1,400
Purchased Professional-Educational Services	34,444	19,332	53,776	47,647	6,129
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	37,925	(10,132)	27,793	26,326	1,467
Textbooks	620	-	620	-	620
Other Objects	9,095	-	9,095	3,133	5,962
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,493,946	66,714	2,560,660	2,470,477	90,183
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	336,529	-	336,529	326,676	9,853
Other Salaries for Instruction	58,863	21,966	80,829	75,978	4,851
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	4,677	-	4,677	3,997	680
Textbooks	900	-	900	-	900
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	400,969	21,966	422,935	406,651	16,284
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 1,559	-	\$ 1,559		\$ 1,559
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	<u>1,559</u>	<u>-</u>	<u>1,559</u>	<u>-</u>	<u>1,559</u>
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>402,528</u>	<u>\$ 21,966</u>	<u>424,494</u>	<u>\$ 406,651</u>	<u>\$ 17,843</u>
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	15,171	1,970	17,141	17,141	-
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>15,171</u>	<u>1,970</u>	<u>17,141</u>	<u>17,141</u>	<u>-</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,911,645</u>	<u>90,650</u>	<u>3,002,295</u>	<u>2,894,269</u>	<u>108,026</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	72,272	(31,388)	40,884		40,884
Other Purchased Services		-			-
Supplies and Materials	900	-	900	771	129
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>73,172</u>	<u>(31,388)</u>	<u>41,784</u>	<u>771</u>	<u>41,013</u>
Undistributed Expenditures - Health Services					
Salaries	108,355	817	109,172	108,846	326
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	3,780	-	3,780	3,531	249
Total Undistributed Expenditures - Health Services	<u>112,135</u>	<u>817</u>	<u>112,952</u>	<u>112,377</u>	<u>575</u>

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 72,263	\$ 107,358	\$ 179,621	\$ 178,579	\$ 1,042
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	72,263	107,358	179,621	178,579	1,042
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	359,607	(204,822)	154,785	154,785	-
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services	-	-	-	-	-
Supplies and Materials	900	-	900	-	900
Total Undist. Expend. - Improvement of Inst. Serv.	360,507	(204,822)	155,685	154,785	900
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	188,417	37,777	226,194	225,632	562
Purchased Professional and Technical Services	8,770	(2,000)	6,770	1,858	4,912
Other Purchased Services	2,729	-	2,729	2,000	729
Supplies and Materials	25,877	(5,000)	20,877	16,658	4,219
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	225,793	30,777	256,570	246,148	10,422
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,845	-	1,845	1,500	345
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	1,801	-	1,801	-	1,801
Supplies and Materials	2,250	-	2,250	-	2,250
Total Undist. Expend. - Instructional Staff Training Serv.	5,896	-	5,896	1,500	4,396
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	314,546	-	314,546	287,855	26,691
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	131,213	2,030	133,243	128,689	4,554
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	5,054	(4,000)	1,054	-	1,054
Supplies and Materials	9,641	(3,187)	6,454	5,844	610
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	460,454	(5,157)	455,297	422,388	32,909
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	64,880	6,779	71,659	68,613	3,046
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	64,880	6,779	71,659	68,613	3,046
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,321	6,400	13,721	7,683	6,038
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	7,321	6,400	13,721	7,683	6,038

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 862,785	-	\$ 862,785	\$ 825,319	\$ 37,466
TOTAL UNALLOCATED BENEFITS	862,785	-	862,785	825,319	37,466
TOTAL UNDISTRIBUTED EXPENDITURES	2,245,206	\$ (89,236)	2,155,970	2,018,163	137,807
TOTAL CURRENT EXPENDITURES	5,156,851	1,414	5,158,265	4,912,432	245,833
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	-	19,362	19,362	19,362	-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	19,362	19,362	19,362	-
TOTAL CAPITAL OUTLAY	-	19,362	19,362	19,362	-
TOTAL SCHOOL BASED EXPENDITURES	5,156,851	20,776	5,177,627	4,931,794	245,833
Other Financing Sources:					
Operating Transfer In	5,156,851	20,776	5,177,627	4,931,794	245,833
Total Other Financing Sources:	5,156,851	20,776	5,177,627	4,931,794	245,833
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 16,756	-	\$ 16,756	\$ 5,400	\$ 11,356
Grades 1-5 - Salaries of Teachers	1,165,278	\$ (77,783)	1,087,495	1,071,441	16,054
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	2,061	-	2,061	-	2,061
Purchased Professional-Educational Services	7,200	(6,385)	815	-	815
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	20,906	18,429	39,335	38,741	594
General Supplies	15,881	(12,413)	3,468	3,452	16
Textbooks	2,115	(1,022)	1,093	444	649
Other Objects	6,544	(592)	5,952	-	5,952
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,236,741	(79,766)	1,156,975	1,119,478	37,497
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	82,689	-	82,689	78,641	4,048
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	2,543	353	2,896	1,583	1,313
Textbooks	900	-	900	-	900
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	86,132	353	86,485	80,224	6,261
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			
Other Salaries for Instruction	\$ 50,722	\$ 44,217	\$ 94,939	\$ 94,130	\$ 809
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	50,722	44,217	94,939	94,130	809
Autism:					
Salaries of Teachers	92,663	-	92,663	87,643	5,020
Other Salaries for Instruction	37,887	1,785	39,672	38,901	771
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	130,550	1,785	132,335	126,544	5,791
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	267,404	46,355	313,759	300,898	12,861
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		1,167	1,167		1,167
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	1,167	1,167	-	1,167
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,504,145	(32,244)	1,471,901	1,420,376	51,525
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services	300	(6)	294	22	272
Supplies and Materials	270	-	270	101	169
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	570	(6)	564	123	441
Undistributed Expenditures - Health Services					
Salaries		68,814	68,814	68,814	-
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	2,500	-	2,500	1,875	625
Total Undistributed Expenditures - Health Services	2,500	68,814	71,314	70,689	625

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 79,423	-	\$ 79,423	\$ 74,864	\$ 4,559
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	79,423	-	79,423	74,864	4,559
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	229,652	-	229,652	219,798	9,854
Salaries of Secr and Clerical Assist.	-	-	-	-	-
Purchased Prof- Educational Services	-	-	-	-	-
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services	770	-	770	503	267
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	230,422	-	230,422	220,301	10,121
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	142,500	\$ (37,079)	105,421	105,421	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,504	25	1,529	274	1,255
Supplies and Materials	8,016	455	8,471	6,315	2,156
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	152,020	(36,599)	115,421	112,010	3,411
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,283	(263)	1,020	707	313
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,283	(263)	1,020	707	313
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	145,462	-	145,462	83,357	62,105
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	116,022	-	116,022	89,777	26,245
Other Salaries	4,405	52	4,457	1,902	2,555
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	7,534	887	8,421	8,090	331
Supplies and Materials	15,872	566	16,438	16,133	305
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	289,295	1,505	290,800	199,259	91,541
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	63,496	-	63,496	60,421	3,075
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	63,496	-	63,496	60,421	3,075
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,878	-	5,878	2,784	3,094
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,878	-	5,878	2,784	3,094

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 583,099	-	\$ 583,099	\$ 564,366	\$ 18,733
TOTAL UNALLOCATED BENEFITS	583,099	-	583,099	564,366	18,733
TOTAL UNDISTRIBUTED EXPENDITURES	1,407,986	\$ 33,451	1,441,437	1,305,524	135,913
TOTAL CURRENT EXPENDITURES	2,912,131	1,207	2,913,338	2,725,900	187,438
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,912,131	1,207	2,913,338	2,725,900	187,438
Other Financing Sources:					
Operating Transfer In	2,912,131	1,207	2,913,338	2,725,900	187,438
Total Other Financing Sources:	2,912,131	1,207	2,913,338	2,725,900	187,438
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 223,199	\$ 49,399	\$ 272,598	\$ 272,598	-
Grades 1-5 - Salaries of Teachers	2,002,340	(103,996)	1,898,344	1,898,344	-
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	139,702	(8,743)	130,959	130,959	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	21,264	9,960	31,224	31,224	-
General Supplies	91,449	(20,266)	71,183	70,303	\$ 880
Textbooks	2,876	-	2,876	-	2,876
Other Objects	5,000	-	5,000	2,056	2,944
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,485,830	(73,646)	2,412,184	2,405,484	6,700
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	88,653	(3,669)	84,984	84,629	355
Other Salaries for Instruction	91,276	(20,576)	70,700	68,481	2,219
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,000	-	3,000	2,781	219
Textbooks	686	-	686	-	686
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	183,615	(24,245)	159,370	155,891	3,479
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 124,378	\$ (55,817)	\$ 68,561	\$ 67,667	\$ 894
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	124,378	(55,817)	68,561	67,667	894
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		184,106	184,106	184,106	-
General Supplies	6,300	1,007	7,307	7,274	33
Textbooks		-			-
Other Objects		-			-
Total Autism	6,300	185,113	191,413	191,380	33
TOTAL SPECIAL EDUCATION - INSTRUCTION	314,293	105,051	419,344	414,938	4,406
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	2,281	2,163	4,444	2,163	2,281
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	2,281	2,163	4,444	2,163	2,281
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.					
Total Instruction	2,802,404	33,568	2,835,972	2,822,585	13,387
Undistributed Expend. - Attend. & Social Work					
Salaries	72,003	(5,539)	66,464	66,464	-
Other Purchased Services		-			-
Supplies and Materials	500	(40)	460	460	-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	72,503	(5,579)	66,924	66,924	-
Undistributed Expenditures - Health Services					
Salaries	97,336	(1,169)	96,167	96,167	-
Purchased Professional and Technical Services	2,500	(15)	2,485	2,485	-
Other Purchased Services		-			-
Supplies and Materials		-			-
Total Undistributed Expenditures - Health Services	99,836	(1,184)	98,652	98,652	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 101,136	\$ 10,752	\$ 111,888	\$ 111,888	-
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services					-
Supplies and Materials	500	(4)	496	496	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	101,636	10,748	112,384	112,384	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	227,304	(10,891)	216,413	216,413	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	10,787	(182)	10,605	10,605	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	238,091	(11,073)	227,018	227,018	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	120,029	(6,079)	113,950	113,950	-
Purchased Professional and Technical Services		-			-
Other Purchased Services	1,249	(1,249)			-
Supplies and Materials	2,350	-	2,350	2,350	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	123,628	(7,328)	116,300	116,300	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,000	4,200	7,200	7,200	-
Other Purchased Professional & Technical Services	7,500	(2,000)	5,500	5,500	-
Other Purchased Services	667	4,366	5,033	5,033	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	11,167	6,566	17,733	17,733	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	314,152	(26,659)	287,493	287,493	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	148,951	(23,309)	125,642	125,642	-
Other Salaries		-			-
Purchased Professional and Technical Services	2,000	(95)	1,905	1,905	-
Other Purchased Services	11,818	6,718	18,536	17,580	\$ 956
Supplies and Materials	25,694	(15,072)	10,622	10,577	45
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	502,615	(58,417)	444,198	443,197	1,001
Undist. Expend. - Custodial Services					
Salaries		31,990	31,990	31,990	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	31,990	31,990	31,990	-
Security					
Salaries	62,751	3,392	66,143	66,143	-
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	62,751	3,392	66,143	66,143	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,250	(2,234)	3,016	3,016	-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,250	(2,234)	3,016	3,016	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 874,649	\$ (4,028)	\$ 870,621	\$ 846,549	\$ 24,072
TOTAL UNALLOCATED BENEFITS	874,649	(4,028)	870,621	846,549	24,072
TOTAL UNDISTRIBUTED EXPENDITURES	2,092,126	(37,147)	2,054,979	2,029,906	25,073
TOTAL CURRENT EXPENDITURES	4,894,530	(3,579)	4,890,951	4,852,491	38,460
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	7,179	7,179	7,179	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	7,179	7,179	7,179	-
TOTAL CAPITAL OUTLAY	-	7,179	7,179	7,179	-
TOTAL SCHOOL BASED EXPENDITURES	4,894,530	3,600	4,898,130	4,859,670	38,460
Other Financing Sources:					
Operating Transfer In	4,894,530	3,600	4,898,130	4,859,670	38,460
Total Other Financing Sources:	4,894,530	3,600	4,898,130	4,859,670	38,460
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 234,002	-	\$ 234,002	\$ 221,774	\$ 12,228
Grades 1-5 - Salaries of Teachers	1,277,712	\$ 77,186	1,354,898	1,345,317	9,581
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	134,594	-	134,594	104,794	29,800
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	17,924	16,872	34,796	34,240	556
General Supplies	25,426	(912)	24,514	23,892	622
Textbooks	-	-	-	-	-
Other Objects	2,700	(2,581)	119	119	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,692,358	90,565	1,782,923	1,730,136	52,787
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	1,969	-	1,969	-	1,969
Other Purchased Services	-	-	-	-	-
General Supplies	2,144	-	2,144	2,008	136
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	4,113	-	4,113	2,008	2,105
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	111,971	-	111,971	96,083	15,888
Other Salaries for Instruction	52,682	4,672	57,354	57,354	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,000	(3,000)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	167,653	1,672	169,325	153,437	15,888
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 141,634	-	\$ 141,634	\$ 116,593	\$ 25,041
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	141,634	-	141,634	116,593	25,041
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	313,400	\$ 1,672	315,072	272,038	\$ 43,034
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	2,281	-	2,281	2,163	118
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,281	-	2,281	2,163	118
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,008,039	92,237	2,100,276	2,004,337	95,939
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	51,343	(51,343)	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	1,527	442	1,969	1,487	482
Total Undistributed Expenditures - Health Services	52,870	(50,901)	1,969	1,487	482

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ECOLE' TOUSSAINT LOUVRETURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 125,346	-	\$ 125,346	\$ 116,785	\$ 8,561
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials					
Other Objects					
Total Undist. Expend. - Guidance	125,346	-	125,346	116,785	8,561
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	219,473	\$ (48,081)	171,392	155,969	15,423
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.	219,473	(48,081)	171,392	155,969	15,423
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	125,762	-	125,762	59,481	66,281
Purchased Professional and Technical Services		-			-
Other Purchased Services	1,063	225	1,288	225	1,063
Supplies and Materials	2,145	-	2,145	1,265	880
Other Objects					
Total Undist. Expend. - Edu. Media Serv./Sch. Library	128,970	225	129,195	60,971	68,224
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		13,000	13,000	12,875	125
Other Purchased Professional & Technical Services					
Other Purchased Services	2,125	(2,125)			-
Supplies and Materials					
Total Undist. Expend. - Instructional Staff Training Serv.	2,125	10,875	13,000	12,875	125
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	172,967	-	172,967	166,901	6,066
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	152,773	-	152,773	88,062	64,711
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	3,602	200	3,802	3,066	736
Supplies and Materials	16,799	6,029	22,828	20,085	2,743
Other Objects					
Total Undist. Expend. - Support Serv. - School Admin.	346,141	6,229	352,370	278,114	74,256
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies					
Total Undist. Expend. - Custodial Services					
Security					
Salaries	71,311	2,565	73,876	72,886	990
Purchased Professional and Technical Services		-			-
General Supplies					
Total Undist. Expend. - Security	71,311	2,565	73,876	72,886	990
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,339	3,365	8,704	3,517	5,187
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA					
Total Undist. Expend. - Student Transportation Serv.	5,339	3,365	8,704	3,517	5,187

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions					-
Other Retirement Contributions - PERS					-
Health Benefits	\$ 583,099	-	\$ 583,099	\$ 564,366	\$ 18,733
TOTAL UNALLOCATED BENEFITS	583,099	-	583,099	564,366	18,733
TOTAL UNDISTRIBUTED EXPENDITURES	1,534,674	\$ (75,723)	1,458,951	1,266,970	191,981
TOTAL CURRENT EXPENDITURES	3,542,713	16,514	3,559,227	3,271,307	287,920
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		3,366	3,366		3,366
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	3,366	3,366	-	3,366
TOTAL CAPITAL OUTLAY	-	3,366	3,366	-	3,366
TOTAL SCHOOL BASED EXPENDITURES	3,542,713	19,880	3,562,593	3,271,307	291,286
Other Financing Sources:					
Operating Transfer In	3,542,713	19,880	3,562,593	3,271,307	291,286
Total Other Financing Sources:	3,542,713	19,880	3,562,593	3,271,307	291,286
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 398,343	\$ (146,355)	\$ 251,988	\$ 210,891	\$ 41,097
Grades 1-5 - Salaries of Teachers	853,369	123,586	976,955	948,163	28,792
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	146,937	15,935	162,872	158,430	4,442
Purchased Professional-Educational Services	337	-	337		337
Purchased Technical Services					-
Other Purchased Services	22,788	27,415	50,203	42,068	8,135
General Supplies	23,156	(19,200)	3,956	3,558	398
Textbooks		-			-
Other Objects	4,456	832	5,288	3,689	1,599
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,449,386	2,213	1,451,599	1,366,799	84,800
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		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	67,595	-	67,595	65,182	2,413
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies	1,060	-	1,060	814	246
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	68,655	-	68,655	65,996	2,659
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 31,044	\$ 2,577	\$ 33,621	\$ 33,621	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	31,044	2,577	33,621	33,621	-
Autism:					
Salaries of Teachers	144,260	-	144,260	139,867	\$ 4,393
Other Salaries for Instruction	97,842	-	97,842	68,396	29,446
General Supplies	9,875	-	9,875	5,703	4,172
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	251,977	-	251,977	213,966	38,011
Preschool Disabilities - Full Time					
Salaries of Teachers	183,989	-	183,989	181,048	2,941
Other Salaries for Instruction	-	-	-	-	-
General Supplies	4,550	-	4,550	2,292	2,258
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	188,539	-	188,539	183,340	5,199
TOTAL SPECIAL EDUCATION - INSTRUCTION	540,215	2,577	542,792	496,923	45,869
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	2,281	-	2,281	2,163	118
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,281	-	2,281	2,163	118
School-Spon. Cocurricular Athletics - Inst.					
Salaries	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,991,882	4,790	1,996,672	1,865,885	130,787
Undistributed Expend. - Attend. & Social Work					
Salaries	204,961	(5,657)	199,304	187,638	11,666
Other Purchased Services	-	-	-	-	-
Supplies and Materials	288	-	288	274	14
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	205,249	(5,657)	199,592	187,912	11,680
Undistributed Expenditures - Health Services					
Salaries	124,302	-	124,302	109,261	15,041
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	4,000	-	4,000	3,956	44
Total Undistributed Expenditures - Health Services	128,302	-	128,302	113,217	15,085

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 234,015	-	\$ 234,015	\$ 219,222	\$ 14,793
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	1,350	\$ (463)	887	-	887
Total Undist. Expend. - Improvement of Inst. Serv.	235,365	(463)	234,902	219,222	15,680
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	144,090	-	144,090	95,946	48,144
Purchased Professional and Technical Services		-			-
Other Purchased Services	1,949	-	1,949		1,949
Supplies and Materials	5,201	(3,959)	1,242		1,242
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	151,240	(3,959)	147,281	95,946	51,335
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,000	-	4,000		4,000
Other Purchased Professional & Technical Services		-			-
Other Purchased Services	2,719	-	2,719		2,719
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,719	-	6,719	-	6,719
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	193,014	(16,379)	176,635	176,635	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	5,563	463	6,026	4,275	1,751
Supplies and Materials	4,048	-	4,048	3,224	824
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	202,625	(15,916)	186,709	184,134	2,575
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	32,370	26,293	58,663	55,745	2,918
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	32,370	26,293	58,663	55,745	2,918
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,549	-	5,549	347	5,202
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,549	-	5,549	347	5,202

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 583,099	-	\$ 583,099	\$ 564,366	\$ 18,733
TOTAL UNALLOCATED BENEFITS	583,099	-	583,099	564,366	18,733
TOTAL UNDISTRIBUTED EXPENDITURES	1,550,518	\$ 298	1,550,816	1,420,889	129,927
TOTAL CURRENT EXPENDITURES	3,542,400	5,088	3,547,488	3,286,774	260,714
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,542,400	5,088	3,547,488	3,286,774	260,714
Other Financing Sources:					
Operating Transfer In	3,542,400	5,088	3,547,488	3,286,774	260,714
Total Other Financing Sources:	3,542,400	5,088	3,547,488	3,286,774	260,714
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	\$ 274,313	-	\$ 274,313	\$ 203,709	\$ 70,604
Grades 1-5 - Salaries of Teachers	2,362,781	\$ (71,608)	2,291,173	2,110,695	180,478
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	36,795	5,556	42,351	33,655	8,696
Purchased Professional-Educational Services	7,200	-	7,200	7,200	-
Purchased Technical Services	7,060	-	7,060	-	7,060
Other Purchased Services	31,366	33,086	64,452	62,435	2,017
General Supplies	56,617	(26,678)	29,939	22,621	7,318
Textbooks	-	-	-	-	-
Other Objects	3,233	4,000	7,233	6,141	1,092
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,779,365	(55,644)	2,723,721	2,446,456	277,265
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	76,347	27,354	103,701	95,767	7,934
Other Salaries for Instruction	37,231	-	37,231	-	37,231
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,825	-	3,825	3,280	545
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	117,403	27,354	144,757	99,047	45,710
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,250	54	3,304	3,159	145
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	3,250	54	3,304	3,159	145
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	\$ 67,020	-	\$ 67,020	\$ 66,052	\$ 968
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	67,020	-	67,020	66,052	968
Autism:					
Salaries of Teachers	-	-			-
Other Salaries for Instruction	-	-			-
General Supplies	-	-			-
Textbooks	-	-			-
Other Objects	-	-			-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	104,052	-	104,052	98,420	5,632
Other Salaries for Instruction	61,666	\$ (4,456)	57,210	17,679	39,531
General Supplies	4,550	111	4,661	4,185	476
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	170,268	(4,345)	165,923	120,284	45,639
TOTAL SPECIAL EDUCATION - INSTRUCTION	357,941	23,063	381,004	288,542	\$ 92,462
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	2,281	1,082	3,363	2,163	1,200
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,281	1,082	3,363	2,163	1,200
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,139,587	(31,499)	3,108,088	2,737,161	370,927
Undistributed Expend. - Attend. & Social Work					
Salaries		80,464	80,464	80,464	-
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	-	80,464	80,464	80,464	-
Undistributed Expenditures - Health Services					
Salaries	98,591	(2,965)	95,626	94,952	674
Purchased Professional and Technical Services	3,780	-	3,780	1,980	1,800
Other Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total Undistributed Expenditures - Health Services	102,371	(2,965)	99,406	96,932	2,474

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: TYSON ELEMENARY SCHOOL

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 82,351	\$ (25,264)	\$ 57,087	\$ 57,087	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	82,351	(25,264)	57,087	57,087	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	247,481	(47,657)	199,824	194,773	\$ 5,051
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.	247,481	(47,657)	199,824	194,773	5,051
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	157,046	20,549	177,595	175,788	1,807
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,291	1,019	2,310	1,291	1,019
Supplies and Materials	3,550	-	3,550	3,333	217
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	161,887	21,568	183,455	180,412	3,043
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,800	-	1,800	1,800	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	858	-	858	858	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,658	-	2,658	2,658	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	286,809	-	286,809	263,327	23,482
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	102,292	-	102,292	48,683	53,609
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,868	1,092	2,960	864	2,096
Supplies and Materials	15,941	27,501	43,442	34,863	8,579
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	406,910	28,593	435,503	347,737	87,766
Undist. Expend. - Custodial Services					
Salaries	30,994	(28,000)	2,994	1,556	1,438
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	30,994	(28,000)	2,994	1,556	1,438
Security					
Salaries	66,574	427	67,001	67,000	1
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	66,574	427	67,001	67,000	1
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,150	8,000	11,150	5,388	5,762
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,150	8,000	11,150	5,388	5,762

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	\$ 874,649	-	\$ 874,649	\$ 846,549	\$ 28,100
TOTAL UNALLOCATED BENEFITS	874,649	-	874,649	846,549	28,100
TOTAL UNDISTRIBUTED EXPENDITURES	1,979,025	\$ 35,166	2,014,191	1,880,556	133,635
TOTAL CURRENT EXPENDITURES	5,118,612	3,667	5,122,279	4,617,717	504,562
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	-	-			-
Grades 9-12	-	-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undist.Expend.-Support Serv.-Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,118,612	3,667	5,122,279	4,617,717	504,562
Other Financing Sources:					
Operating Transfer In	5,118,612	3,667	5,122,279	4,617,717	504,562
Total Other Financing Sources:	5,118,612	3,667	5,122,279	4,617,717	504,562
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		\$ 78,000	\$ 78,000	\$ 53,518	\$ 24,482
Grades 1-5 - Salaries of Teachers		1,191,692	1,191,692	886,382	305,310
Grades 6-8 - Salaries of Teachers		-	-	-	-
Grades 9-12 - Salaries of Teachers		-	-	-	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		25,145	25,145	25,145	-
Purchased Professional-Educational Services		-	-	-	-
Purchased Technical Services		-	-	-	-
Other Purchased Services		33,734	33,734	33,659	75
General Supplies		4,852	4,852	4,582	270
Textbooks		-	-	-	-
Other Objects		1,000	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	-	1,334,423	1,334,423	1,003,286	331,137
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-	-	-	-
Other Purchased Services		-	-	-	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-	-	-	-
Purchased Professional-Educational Services		-	-	-	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-	-	-	-
Purchased Professional-Educational Services		-	-	-	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-	-	-	-
Other Salaries for Instruction		-	-	-	-
General Supplies		-	-	-	-
Textbooks		-	-	-	-
Other Objects		-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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		\$ 8,369	\$ 8,369		\$ 8,369
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	-	8,369	8,369	-	8,369
Autism:					
Salaries of Teachers		115,955	115,955	\$ 113,388	2,567
Other Salaries for Instruction		63,893	63,893	63,893	-
General Supplies		1,589	1,589	1,265	324
Textbooks		-			-
Other Objects		-			-
Total Autism	-	181,437	181,437	178,546	2,891
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	-	189,806	189,806	178,546	11,260
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		5,541	5,541	2,163	3,378
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	-	5,541	5,541	2,163	3,378
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	-	1,529,770	1,529,770	1,183,995	345,775
Undistributed Expend. - Attend. & Social Work					
Salaries		123,311	123,311	123,311	-
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	-	123,311	123,311	123,311	-
Undistributed Expenditures - Health Services					
Salaries		29,891	29,891	5,886	24,005
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials		871	871	843	28
Total Undistributed Expenditures - Health Services	-	30,762	30,762	6,729	24,033

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
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	\$ 167,000	\$ 167,000	\$ 166,560	\$ 440	
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.	-	167,000	167,000	166,560	440
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,642	103,642	86,764	16,878	
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	103,642	103,642	86,764	16,878
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	-	-	-	-
Other Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	122,268	122,268	122,268	-	
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	92,552	92,552	92,552	-	
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	4,264	4,264	4,066	198	
Supplies and Materials	11,524	11,524	11,088	436	
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	-	230,608	230,608	229,974	634
Undist. Expend. - Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	65,000	65,000	64,740	260	
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	-	65,000	65,000	64,740	260
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,822	6,822	6,362	460	
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch.)-Vend	-	-	-	-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	6,822	6,822	6,362	460

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	-	\$ 601,000	\$ 601,000	\$ 582,267	\$ 18,733
TOTAL UNALLOCATED BENEFITS	-	601,000	601,000	582,267	18,733
TOTAL UNDISTRIBUTED EXPENDITURES	-	1,328,145	1,328,145	1,266,707	61,438
TOTAL CURRENT EXPENDITURES	-	2,857,915	2,857,915	2,450,702	407,213
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:					
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education		-			-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist. Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist. Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	-	2,857,915	2,857,915	2,450,702	407,213
Other Financing Sources:					
Operating Transfer In	-	2,857,915	2,857,915	2,450,702	407,213
Total Other Financing Sources:	-	2,857,915	2,857,915	2,450,702	407,213
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 208,994	-	\$ 208,994	\$ 193,934	\$ 15,060
Grades 1-5 - Salaries of Teachers	1,719,503	\$ (83,603)	1,635,900	1,590,916	44,984
Grades 6-8 - Salaries of Teachers		103,008	103,008	102,168	840.00
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction	68,523	-	68,523	56,139	12,384
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services	32,942	32,794	65,736	56,179	9,557
General Supplies	60,672	(40,220)	20,452	20,420	32
Textbooks	1,496	(1,496)	-	-	-
Other Objects	3,750	5,517	9,267	6,795	2,472
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,095,880	16,000	2,111,880	2,026,551	85,329
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	79,105	(48,384)	30,721	7,581	23,140
Other Salaries for Instruction	40,024	23,593	63,617	63,617	-
Purchased Professional-Educational Services		-			-
General Supplies	3,000	650	3,650	3,416	234
Textbooks	650	(650)			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	122,779	(24,791)	97,988	74,614	23,374
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: BANNEKER SCHOOL

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	\$ 38,764.0	-	\$ 38,764.0		\$ 38,764.0
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	38,764	-	38,764	-	38,764
Autism:					
Salaries of Teachers	178,279	-	178,279	\$ 128,485.0	49,794
Other Salaries for Instruction	65,031	-	65,031	63,538	1,493
General Supplies	6,200	\$ 500.0	6,700	6,383	317
Textbooks	500	(500)	-	-	-
Other Objects	-	-	-	-	-
Total Autism	250,010	-	250,010	198,406	51,604
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	411,553	(24,791)	386,762	273,020	113,742
Bilingual Education - Instruction					
Salaries of Teachers	319,107	134,929	454,036	454,036	-
Other Salaries for Instruction	98,242	23,111	121,353	120,671	682
Other Purchased Services		-			-
General Supplies	9,603	2,097	11,700	11,503	197
Textbooks	2,097	(2,097)	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	429,049	158,040	587,089	586,210	879
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services	2,281	6,088	8,369	8,369	-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,281	6,088	8,369	8,369	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,938,763	155,337	3,094,100	2,894,150	199,950
Undistributed Expend. - Attend. & Social Work					
Salaries	121,025	-	121,025	112,549	8,476
Other Purchased Services		-			-
Supplies and Materials	275	-	275	270	5
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	121,300	-	121,300	112,819	8,481
Undistributed Expenditures - Health Services					
Salaries	87,386	(18,532)	68,854	49,142	19,712
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	2,200	-	2,200	2,200	-
Total Undistributed Expenditures - Health Services	89,586	(18,532)	71,054	51,342	19,712

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 81,716	-	\$ 81,716	\$ 73,572	\$ 8,144
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	81,716	-	81,716	73,572	8,144
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	167,437	-	167,437	144,255	23,182
Salaries of Sec 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.	167,437	-	167,437	144,255	23,182
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	235,011	\$ (81,238)	153,773	153,773	-
Purchased Professional and Technical Services		-			-
Other Purchased Services	1,302	(1,302)			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	236,313	(82,540)	153,773	153,773	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	18,292	(3,492)	14,800	14,800	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services	1,167	(1,167)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	19,459	(4,659)	14,800	14,800	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	315,015	(463)	314,552	285,221	29,331
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	126,218	(60,067)	66,151	66,151	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	15,294	428	15,722	15,687	35
Supplies and Materials	10,183	-	10,183	9,955	228
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	466,710	(60,102)	406,608	377,014	29,594
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	34,918	-	34,918	18,218	16,700
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	34,918	-	34,918	18,218	16,700
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,675	8,560	12,235	12,040	195
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,675	8,560	12,235	12,040	195

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 874,649	-	\$ 874,649	\$ 846,549	\$ 28,100
TOTAL UNALLOCATED BENEFITS	874,649	-	874,649	846,549	28,100
TOTAL UNDISTRIBUTED EXPENDITURES	2,095,763	\$ (157,273)	1,938,490	1,804,382	134,108
TOTAL CURRENT EXPENDITURES	5,034,526	(1,936)	5,032,590	4,698,532	334,058
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	2,575	2,575	2,575	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist. Expend.-Support Serv.-Students - Reg.		-			-
Undist. Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	2,575	2,575	2,575	-
TOTAL CAPITAL OUTLAY	-	2,575	2,575	2,575	-
TOTAL SCHOOL BASED EXPENDITURES	5,034,526	639	5,035,165	4,701,107	334,058
Other Financing Sources:					
Operating Transfer In	5,034,526	639	5,035,165	4,701,107	334,058
Total Other Financing Sources:	5,034,526	639	5,035,165	4,701,107	334,058
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	\$ 171,992	\$ (10,077)	\$ 161,915	\$ 161,335	\$ 580
Grades 1-5 - Salaries of Teachers	1,812,746	(53,895)	1,758,851	1,757,206	1,645
Grades 6-8 - Salaries of Teachers		4,598	4,598	2,299	2,299
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	33,751	23,360	57,111	57,111	-
Purchased Professional-Educational Services	2,261	(2,261)			-
Purchased Technical Services		-			-
Other Purchased Services	19,861	19,145	39,006	38,016	990
General Supplies	50,549	(32,563)	17,986	17,702	284
Textbooks		-			-
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,091,160	(51,693)	2,039,467	2,033,669	5,798
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	188,949	(38,617)	150,332	129,075	21,257
Other Salaries for Instruction	31,848	(13,901)	17,947	17,947	-
Other Purchased Services		-			-
General Supplies	4,000	-	4,000	3,607	393
Textbooks	360	-	360		360
Other Objects	-	-	-	-	-
Total Cognitive - Mild	225,157	(52,518)	172,639	150,629	22,010
Cognitive - Moderate:					
Salaries of Teachers	94,665	-	94,665	89,231	5,434
Other Salaries for Instruction		-			-
General Supplies	3,853	-	3,853	2,657	1,196
Textbooks	270	-	270	-	270
Total Cognitive - Moderate	98,788	-	98,788	91,888	6,900
Learning and/or Language Disabilities:					
Salaries of Teachers	31,007	(31,007)			-
Other Salaries for Instruction	63,164	(26,726)	36,438	35,971	467
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	94,171	(57,733)	36,438	35,971	467
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	\$ 66,958	\$ 96,950	\$ 163,908	\$ 163,908	-
Other Salaries for Instruction	31,182	56,884	88,066	88,066	-
General Supplies	4,299	-	4,299	4,258	\$ 41
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	102,439	153,834	256,273	256,232	41
TOTAL SPECIAL EDUCATION - INSTRUCTION	520,555	43,583	564,138	534,720	29,418
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	1,061	5,428	6,489	6,489	-
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,061	5,428	6,489	6,489	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,612,776	(2,682)	2,610,094	2,574,878	\$ 35,216
Undistributed Expend. - Attend. & Social Work					
Salaries	205,597	(14,868)	190,729	190,729	-
Other Purchased Services		-			-
Supplies and Materials	1,933	(109)	1,824	1,824	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	207,530	(14,977)	192,553	192,553	-
Undistributed Expenditures - Health Services					
Salaries	86,826	956	87,782	87,782	-
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	3,020	(5)	3,015	3,015	-
Total Undistributed Expenditures - Health Services	89,846	951	90,797	90,797	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 231,203	\$ (8,397)	\$ 222,806	\$ 222,806	-
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	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	231,203	(8,397)	222,806	222,806	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	158,828	64,637	223,465	223,465	-
Purchased Professional and Technical Services		-			-
Other Purchased Services	10,205	(4,407)	5,798	5,798	-
Supplies and Materials	5,000	(4,980)	20	20	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	174,033	55,250	229,283	229,283	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	7,000	7,000	7,000	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	-	2,480	2,480	2,480	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	9,480	9,480	9,480	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	283,344	(20,051)	263,293	263,293	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	79,412	(10,182)	69,230	69,230	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	2,668	1,618	4,286	4,286	-
Supplies and Materials	5,000	(699)	4,301	4,301	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	370,424	(29,314)	341,110	341,110	-
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	63,780	(18,542)	45,238	44,619	\$ 619
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	63,780	(18,542)	45,238	44,619	619
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	10,500	9,643	20,143	19,632	511
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,500	9,643	20,143	19,632	511

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: SHEILA Y. OLIVER ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 874,649	-	\$ 874,649	\$ 846,549	\$ 28,100
TOTAL UNALLOCATED BENEFITS	874,649	-	874,649	846,549	28,100
TOTAL UNDISTRIBUTED EXPENDITURES	2,021,965	\$ 4,094	2,026,059	1,996,829	29,230
TOTAL CURRENT EXPENDITURES	4,634,741	1,412	4,636,153	4,571,707	64,446
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,634,741	1,412	4,636,153	4,571,707	64,446
Other Financing Sources:					
Operating Transfer In	4,634,741	1,412	4,636,153	4,571,707	64,446
Total Other Financing Sources:	4,634,741	1,412	4,636,153	4,571,707	64,446
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

**EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 106,680	\$ (7,973)	\$ 98,707	\$ 98,707	-
Grades 1-5 - Salaries of Teachers	1,224,486	94,401	1,318,887	1,309,577	\$ 9,310
Grades 6-8 - Salaries of Teachers	-	-	-	-	-
Grades 9-12 - Salaries of Teachers	-	-	-	-	-
Regular Programs - Undistributed Instruction	-	-	-	-	-
Other Salaries for Instruction	-	11,636	11,636	11,636	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	18,969	23,856	42,825	38,501	4,324
General Supplies	24,790	(22,522)	2,268	1,030	1,238
Textbooks	360	-	360	-	360
Other Objects	2,700	2,000	4,700	2,659	2,041
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,377,985	101,398	1,479,383	1,462,110	17,273
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	190,850	(9,224)	181,626	181,194	432
Other Salaries for Instruction	65,567	(9,852)	55,715	55,715	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	3,713	-	3,713	3,267	446
Textbooks	450	-	450	-	450
Other Objects	450	-	450	-	450
Total Learning and/or Language Disabilities	261,030	(19,076)	241,954	240,176	1,778
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-	-	-	-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 261,030	\$ (19,076)	\$ 241,954	\$ 240,176	\$ 1,778
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	2,281	(2,281)			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,281	(2,281)	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,641,296	80,041	1,721,337	1,702,286	19,051
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	110,819	2,488	113,307	110,991	2,316
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	3,960	-	3,960	3,906	54
Total Undistributed Expenditures - Health Services	114,779	2,488	117,267	114,897	2,370

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	\$ 126,661	\$ (28,180)	\$ 98,481	\$ 98,481	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services		-			-
Supplies and Materials					
Other Objects					
Total Undist. Expend. - Guidance	126,661	(28,180)	98,481	98,481	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	229,847	(13,189)	216,658	216,440	\$ 218
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		-			-
Total Undist. Expend. - Improvement of Inst. Serv.	229,847	(13,189)	216,658	216,440	218
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	168,092	(52,034)	116,058	115,718	\$ 340
Purchased Professional and Technical Services		-			-
Other Purchased Services	1,473	1	1,474	390	1,084
Supplies and Materials	30,560	(17,451)	13,109		13,109
Other Objects		-			-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	200,125	(69,484)	130,641	116,108	14,533
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	9,800	(997)	8,803	8,600	203
Other Purchased Professional & Technical Services		-			-
Other Purchased Services	1,334	-	1,334		1,334
Supplies and Materials		-			-
Total Undist. Expend. - Instructional Staff Training Serv.	11,134	(997)	10,137	8,600	1,537
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	169,928	(14,420)	155,508	155,508	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	78,468	22,214	100,682	100,682	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	4,164	(338)	3,826	2,134	1,692
Supplies and Materials	1,800	-	1,800		1,800
Other Objects		-			-
Total Undist. Expend. - Support Serv. - School Admin.	254,360	7,456	261,816	258,324	3,492
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies		-			-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries		-			-
Purchased Professional and Technical Services	31,748	23,864	55,612	54,758	854
General Supplies		-			-
Total Undist. Expend. - Security	31,748	23,864	55,612	54,758	854
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,720	(1,365)	5,355	3,713	1,642
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA		-			-
Total Undist. Expend. - Student Transportation Serv.	6,720	(1,365)	5,355	3,713	1,642

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 583,099	-	\$ 583,099	\$ 564,366	\$ 18,733
TOTAL UNALLOCATED BENEFITS	583,099	-	583,099	564,366	18,733
TOTAL UNDISTRIBUTED EXPENDITURES	1,558,473	\$ (79,407)	1,479,066	1,435,687	43,379
TOTAL CURRENT EXPENDITURES	3,199,769	634	3,200,403	3,137,973	62,430
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,199,769	634	3,200,403	3,137,973	62,430
Other Financing Sources:					
Operating Transfer In	3,199,769	634	3,200,403	3,137,973	62,430
Total Other Financing Sources:	3,199,769	634	3,200,403	3,137,973	62,430
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 488,900	\$ (30,633)	\$ 458,267	\$ 391,336	\$ 66,931
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	134,469	30,732	165,201	130,784	34,417
Purchased Professional-Educational Services	3,757	-	3,757	3,581	176
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	5,823	9,305	15,128	11,935	3,193
General Supplies	19,464	(8,273)	11,191	8,773	2,418
Textbooks	-	-	-	-	-
Other Objects	8,484	-	8,484	896	7,588
TOTAL REGULAR PROGRAMS - INSTRUCTION	660,897	1,131	662,028	547,305	114,723
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	-	-	-	-	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	\$ 95,950	-	\$ 95,950	\$ 87,714	\$ 8,236
Other Salaries for Instruction	86,744	-	86,744	63,695	23,049
General Supplies	2,865	\$ 309	3,174	2,825	349
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	185,559	309	185,868	154,234	31,634
TOTAL SPECIAL EDUCATION - INSTRUCTION	185,559	309	185,868	154,234	31,634
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	846,456	1,440	847,896	701,539	146,357
Undistributed Expend. - Attend. & Social Work					
Salaries	70,012	(380)	69,632	13,986	55,646
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	70,012	(380)	69,632	13,986	55,646
Undistributed Expenditures - Health Services					
Salaries	97,164	-	97,164	95,866	1,298
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	3,500	481	3,981	3,764	217
Total Undistributed Expenditures - Health Services	100,664	481	101,145	99,630	1,515

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ALTHEA GIBSON ECE 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	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-		-	-
Salaries of Other Professional Staff	\$ 113,383	\$ (2,688)	\$ 110,695	\$ 106,875	\$ 3,820
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.	113,383	(2,688)	110,695	106,875	3,820
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-		-	-
Purchased Professional and Technical Services		-		-	-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials		-		-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-		-	-
Other Purchased Professional & Technical Services		-		-	-
Other Purchased Services	727	90	817	751	66
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	727	90	817	751	66
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	153,005	-	153,005	140,271	12,734
Salaries of Other Professional Staff		-		-	-
Salaries of Secretarial and Clerical Assistants	146,928	-	146,928	129,466	17,462
Other Salaries		-		-	-
Purchased Professional and Technical Services		-		-	-
Other Purchased Services	667	(90)	577	340	237
Supplies and Materials	3,810	(46)	3,764	3,209	555
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	304,410	(136)	304,274	273,286	30,988
Undist. Expend. - Custodial Services					
Salaries		-		-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	34,719	2,969	37,688	35,678	2,010
Purchased Professional and Technical Services		-		-	-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	34,719	2,969	37,688	35,678	2,010
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,490	(742)	7,748	1,012	6,736
Contract Services - (Between Home and School) - Vendors		-		-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-		-	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	8,490	(742)	7,748	1,012	6,736

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 291,550	-	\$ 291,550	\$ 282,183	\$ 9,367
TOTAL UNALLOCATED BENEFITS	291,550	-	291,550	282,183	9,367
TOTAL UNDISTRIBUTED EXPENDITURES	923,955	\$ (406)	923,549	813,401	110,148
TOTAL CURRENT EXPENDITURES	1,770,411	1,034	1,771,445	1,514,940	256,505
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	1,770,411	1,034	1,771,445	1,514,940	256,505
Other Financing Sources:					
Operating Transfer In	1,770,411	1,034	1,771,445	1,514,940	256,505
Total Other Financing Sources:	1,770,411	1,034	1,771,445	1,514,940	256,505
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	\$ 511,731	\$ (93,967)	\$ 417,764	\$ 393,003	\$ 24,761
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	152,904	(21,061)	131,843	120,241	11,602
Purchased Professional-Educational Services	8,270	-	8,270	5,428	2,842
Purchased Technical Services		-			-
Other Purchased Services	11,601	-	11,601	9,544	2,057
General Supplies	15,773	1,405	17,178	17,107	71
Textbooks		-			-
Other Objects	4,121	-	4,121	2,014	2,107
TOTAL REGULAR PROGRAMS - INSTRUCTION	704,400	(113,623)	590,777	547,337	43,440
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			
Other Salaries for Instruction	\$ 31,330	\$ (31,330)			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Resource Room/Resource Center	31,330	(31,330)	-	-	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects		-			-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	105,553	56,847	\$ 162,400	\$ 162,308	\$ 92
Other Salaries for Instruction		92,092	92,092	92,092	-
General Supplies	2,520	-	2,520	2,516	4
Textbooks		-			-
Other Objects		-			-
Total Preschool Disabilities - Full Time	108,073	148,939	257,012	256,916	96
TOTAL SPECIAL EDUCATION - INSTRUCTION	139,403	117,609	257,012	256,916	96
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)		-			-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services		-			-
Supplies and Materials		-			-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	843,803	3,986	847,789	804,253	43,536
Undistributed Expend. - Attend. & Social Work					
Salaries	37,597	(4,736)	32,861	18,608	14,253
Other Purchased Services		-			-
Supplies and Materials		-			-
Other Objects		-			-
Total Undistributed Expend. - Attend. & Social Work	37,597	(4,736)	32,861	18,608	14,253
Undistributed Expenditures - Health Services					
Salaries	2,000	-	2,000	1,972	28
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials		-			-
Total Undistributed Expenditures - Health Services	2,000	-	2,000	1,972	28

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services		-			-
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	\$ 120,293	-	\$ 120,293	\$ 113,388	\$ 6,905
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Technical Services		-			-
Other Purch Services		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	120,293	-	120,293	113,388	6,905
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	11,500	-	11,500	11,500	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	11,500	-	11,500	11,500	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services	1,334	\$ (1,063)	271		271
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,334	(1,063)	271	-	271
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	160,718	-	160,718	147,080	13,638
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	128,359	-	128,359	116,553	11,806
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services	5,023	-	5,023		5,023
Supplies and Materials	11,764	1,406	13,170	10,156	3,014
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	305,864	1,406	307,270	273,789	33,481
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	34,719	2,156	36,875	36,597	278
Purchased Professional and Technical Services		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	34,719	2,156	36,875	36,597	278
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,050	-	1,050	1,028	22
Contr Serv (Between Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend		-			-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	1,050	-	1,050	1,028	22

EAST ORANGE BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	\$ 291,550	-	\$ 291,550	\$ 282,183	\$ 9,367
TOTAL UNALLOCATED BENEFITS	291,550	-	291,550	282,183	9,367
TOTAL UNDISTRIBUTED EXPENDITURES	805,907	\$ (2,237)	803,670	739,065	64,605
TOTAL CURRENT EXPENDITURES	1,649,710	1,749	1,651,459	1,543,318	108,141
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	1,649,710	1,749	1,651,459	1,543,318	108,141
Other Financing Sources:					
Operating Transfer In	1,649,710	1,749	1,651,459	1,543,318	108,141
Total Other Financing Sources:	1,649,710	1,749	1,651,459	1,543,318	108,141
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2023	-	-	-	-	-
Fund Balance, June 30, 2024	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
OMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURE
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	232 Title I 2022/2023	234 Title I SIA 2023/2024	237 Title I Homeless II	242 Title III Regular 2023/2024	243 Title III Immigrant 2023/2024	Sub-total
Revenues						
Federal sources	\$ 5,315,564	\$ 462,345	\$ 77,619	\$ 81,614	\$ 107,677	\$ 6,044,819
State sources	-	-	-	-	-	-
Other Local	-	-	-	-	-	-
Total Revenue	<u>5,315,564</u>	<u>462,345</u>	<u>77,619</u>	<u>81,614</u>	<u>107,677</u>	<u>6,044,819</u>
Expenditures						
Instruction:						
Salaries of teachers	107,723	56,747				164,470
Other salaries for instruction						-
Purchased prof. and technical services	266,891	30,846	17,657	18,188	67,196	400,778
Other purchased services			2067			2,067
General supplies	5,379	131,246	264	5,705		142,594
Textbooks						-
Other objects			977			977
Co-Curricular Activities	-	-	-	-	-	-
Total instruction	<u>379,993</u>	<u>218,839</u>	<u>20,965</u>	<u>23,893</u>	<u>67,196</u>	<u>710,886</u>
Support services:						
Salaries of Teachers	639,944	28,447		1,638		670,029
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	590,486	21,390			421	612,297
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	2,205	178,306	28,173	29,848	20,586	259,118
Other Purchased Services	8,745	11,195	16,364	1,764	3,012	41,080
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	10,523	4,168	12,117	23,336	4,472	54,616
Other objects				1,135		1,135
Total support services	<u>1,251,903</u>	<u>243,506</u>	<u>56,654</u>	<u>57,721</u>	<u>28,491</u>	<u>1,638,275</u>
Facilities acquisition and construction services:						
Instructional equipment					-	-
Non-Instructional equipment	-	-	-	-	11,990	11,990
Building/ Construction Services	-	-	-	-	-	-
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,990</u>	<u>11,990</u>
Transfers Out	3,683,668	-	-	-	-	3,683,668
Total Transfers	<u>3,683,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,683,668</u>
Total Expenditures	<u>5,315,564</u>	<u>462,345</u>	<u>77,619</u>	<u>81,614</u>	<u>107,677</u>	<u>6,044,819</u>
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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	255 IDEA Part B Basic 2022/2023	257 IDEA Preschool 2022/2023	260 IDEA SUPP	271 Title II Part A Reg. 2022/2023	282 Title IV 2023/2024	Sub-total
Revenues						
Federal sources	\$ 2,295,221	\$ 88,420	\$ 21,069	\$ 693,284	\$ 421,938	\$ 3,519,932
State sources	-	-	-	-	-	-
Other Local	-	-	-	-	-	-
Total Revenue	<u>2,295,221</u>	<u>88,420</u>	<u>21,069</u>	<u>693,284</u>	<u>421,938</u>	<u>3,519,932</u>
Expenditures						
Instruction:						
Salaries of teachers	801			386,646		387,447
Other salaries for instruction	35,499					35,499
Purchased prof. and technical services	225,000	80,000	3,150		88,464	396,614
Other purchased services	550,690					550,690
General supplies	30,048	8,420	17,323		76,035	131,826
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Co-Curricular Activities	-	-	-	-	-	-
Total instruction	<u>842,038</u>	<u>88,420</u>	<u>20,473</u>	<u>386,646</u>	<u>164,499</u>	<u>1,502,076</u>
Support services:						
Salaries of Teachers					111,888	111,888
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	79,580			253,957	73,757	407,294
Purchased Professional - Education Services						-
Purchased Ed Svcs -Contracted Prek						-
Purchased Ed Svcs -Head Start						-
Other purchased professional Ed. Services	5,510					5,510
Other Purchased Professional Services						-
Rentals						-
Purchased Professional and Technical Services	1,365,494		596	13,784	71,619	1,451,493
Other Purchased Services				32,928		32,928
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services				5,969	175	8,743
Supplies and Materials	2,599					-
Other objects	-	-	-	-	-	-
Total support services	<u>1,453,183</u>	<u>-</u>	<u>596</u>	<u>306,638</u>	<u>257,439</u>	<u>2,017,856</u>
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>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out	-	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,295,221</u>	<u>88,420</u>	<u>21,069</u>	<u>693,284</u>	<u>421,938</u>	<u>3,519,932</u>
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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	361 Carl D. Perkins Voc & Tech Ed. 2023/2024	391 Middle Grade 2023/2024	424 NJ High Impact Program	436 NJ Trees Grant	481 Nonpublic Teacher	280 21st Century 2022/2023	Sub-total
Revenues							
Federal sources	\$ 103,998	\$ 49,438	\$ 627,506			\$ 3,882	\$ 784,824
State sources				\$ 159,232	\$ 50,936		210,168
Other Local	-	-	-	-	-	-	-
Total Revenue	<u>103,998</u>	<u>49,438</u>	<u>627,506</u>	<u>159,232</u>	<u>50,936</u>	<u>3,882</u>	<u>994,992</u>
Expenditures							
Instruction:							
Salaries of teachers	21,474	13,990	36,485		50,936	0	122,885
Other salaries for instruction							-
Purchased prof. and technical services	29,550		560,154				589,704
Other purchased services							-
General supplies	44,548	10,021				64	54,633
Textbooks							-
Other objects		3,804					3,804
Co-Curricular Activities	-	-	-	-	-	-	-
Total instruction	<u>95,572</u>	<u>27,815</u>	<u>596,639</u>	<u>-</u>	<u>50,936</u>	<u>64</u>	<u>771,026</u>
Support services:							
Salaries of Teachers		3,600				2,698	6,298
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	226		6,040				6,266
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	4,000		22,500			0	26,500
Other Purchased Services		16,997	2,327			1,120	20,444
Contracted Srv - Transportation(Field Trips)							-
Travel							-
Miscellaneous Purchased Services							-
Supplies and Materials							-
Other objects	4,200						4,200
Total support services	<u>8,426</u>	<u>20,597</u>	<u>30,867</u>	<u>-</u>	<u>-</u>	<u>3,818</u>	<u>63,708</u>
Facilities acquisition and construction services:							
Instructional equipment		1,026					1,026
Non-Instructional equipment	-	-	-	-	-	-	-
Building/ Construction Services	-	-	-	159,232	-	-	159,232
Total Facilities acquisition and construction services	<u>-</u>	<u>1,026</u>	<u>-</u>	<u>159,232</u>	<u>-</u>	<u>-</u>	<u>160,258</u>
Transfers Out	-	-	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>103,998</u>	<u>49,438</u>	<u>627,506</u>	<u>159,232</u>	<u>50,936</u>	<u>3,882</u>	<u>994,992</u>
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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	281 21st Century 2023/2024	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	331 PACE	505 Chapter 192 Transportation	Sub-total
Revenues						
Federal sources	\$ 531,717					\$ 531,717
State sources		\$ 9,782	\$ 211,984	\$ 369,983	\$ 24,934	616,683
Other Local	-	-	-	-	-	-
Total Revenue	<u>531,717</u>	<u>9,782</u>	<u>211,984</u>	<u>369,983</u>	<u>24,934</u>	<u>1,148,400</u>
Expenditures						
Instruction:						
Salaries of teachers	320,898					320,898
Other salaries for instruction						-
Purchased prof. and technical services	10,000			255,908		265,908
Other purchased services				114,075		114,075
General supplies	56,394					56,394
Textbooks		9,782				9,782
Other objects	33,000					33,000
Co-Curricular Activities	-	-	-	-	-	-
Total instruction	<u>420,292</u>	<u>9,782</u>	<u>-</u>	<u>369,983</u>	<u>-</u>	<u>800,057</u>
Support services:						
Salaries of Teachers	38,811					38,811
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	28,460					28,460
Purchased Professional - Education Services			211,984		24,934	236,918
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	20,000					20,000
Other Purchased Services	22,000					22,000
Contracted Srv - Transportation(Field Trips)						-
Travel	2,154					2,154
Miscellaneous Purchased Services						-
Supplies and Materials						-
Other objects						-
Total support services	<u>111,425</u>	<u>-</u>	<u>211,984</u>	<u>-</u>	<u>24,934</u>	<u>348,343</u>
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>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>531,717</u>	<u>9,782</u>	<u>211,984</u>	<u>369,983</u>	<u>24,934</u>	<u>1,148,400</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources						
Transfer In - General Fund	-	-	-	-	-	-
Net Changes in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	506 Chapter 193 Supplemental Instruction	507 Chapter 193 Exam and Class	508 Chapter 193 Corrective Speech	509 Nonpublic Nursing Aid	511 Nonpublic Security	512 Nonpublic Technology	Sub-total
Revenues							
Federal sources							-
State sources	\$ 20,402	\$ 22,568	\$ 8,463	\$ 37,844	\$ 33,003	\$ 13,461	\$ 135,741
Other Local	-	-	-	-	-	-	-
Total Revenue	<u>20,402</u>	<u>22,568</u>	<u>8,463</u>	<u>37,844</u>	<u>33,003</u>	<u>13,461</u>	<u>135,741</u>
Expenditures							
Instruction:							
Salaries of teachers							-
Other salaries for instruction							-
Purchased prof. and technical services							-
Other purchased services							-
General supplies				37,844	33,003	13,461	84,308
Textbooks							-
Other objects							-
Co-Curricular Activities	-	-	-	-	-	-	-
Total instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,844</u>	<u>33,003</u>	<u>13,461</u>	<u>84,308</u>
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	20,402		8,463				28,865
Purchased Ed Svcs -Contracted Prek							-
Purchased Ed Svcs -Head Start							-
Other purchased professional Ed. Services							-
Other Purchased Professional Services		22,568					22,568
Rentals							-
Purchased Professional and Technical Services							-
Other Purchased Services							-
Contracted Srv - Transportation(Field Trips)							-
Travel							-
Miscellaneous Purchased Services							-
Supplies and Materials							-
Other objects							-
Total support services	<u>20,402</u>	<u>22,568</u>	<u>8,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,433</u>
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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,402</u>	<u>22,568</u>	<u>8,463</u>	<u>37,844</u>	<u>33,003</u>	<u>13,461</u>	<u>135,741</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources							
Transfer In - General Fund	-	-	-	-	-	-	-
Net Changes in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	483 CARES Act ESSER II	Additional Comp. Spec Ed/Related Service Grant	487 CARES Act ESSER III	488 ESSER III Acc Learning Coach	489 ESSER III Summer Learning	Sub-total
Revenues						
Federal sources	\$ 2,725	\$ 66,268	\$ 3,859,601	\$ 456,402	\$ 68,983	\$ 4,453,979
State sources	-	-	-	-	-	-
Other Local	-	-	-	-	-	-
Total Revenue	<u>2,725</u>	<u>66,268</u>	<u>3,859,601</u>	<u>456,402</u>	<u>68,983</u>	<u>4,453,979</u>
Expenditures						
Instruction:						
Salaries of teachers	2,725		946,522			949,247
Other salaries for instruction			21,507			21,507
Purchased prof. and technical services			7,406	456,402		463,808
Other purchased services			6,812			6,812
General supplies			26,727		68,983	95,710
Textbooks						-
Other objects	-	-	-	-	-	-
Co-Curricular Activities	-	-	-	-	-	-
Total instruction	<u>2,725</u>	<u>-</u>	<u>1,008,974</u>	<u>456,402</u>	<u>68,983</u>	<u>1,537,084</u>
Support services:						
Salaries of Teachers						-
Salaries of Supervisors of Instruction						-
Salaries of Other Professional Staff						-
Salaries of Secr and Clerical Assistants						-
Other Salaries			411,424			411,424
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers			33,102			33,102
Personal Services - Employee Benefits						-
Purchased Professional - Education Services		66,268				66,268
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			178,021			178,021
Other Purchased Services			5,769.00			5,769
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services			0			-
Supplies and Materials						-
Other objects	-	-	-	-	-	-
Total support services	<u>-</u>	<u>66,268</u>	<u>628,316</u>	<u>-</u>	<u>-</u>	<u>694,584</u>
Facilities acquisition and construction services:						
Instructional equipment			318	-		318
Non-Instructional equipment			9,809			9,809
Building/ Construction Services			2,212,184			2,212,184
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>2,222,311</u>	<u>-</u>	<u>-</u>	<u>2,222,311</u>
Transfers Out	-	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,725</u>	<u>66,268</u>	<u>3,859,601</u>	<u>456,402</u>	<u>68,983</u>	<u>4,453,979</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund	-	-	-	-	-	-
Net Changes in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	618 ABE Program	492 SDA 2022 Emergent Grant	490 ESSER III ARP- EVID BASED LEARNING	Non Public Home Instruction	Sub-total
Revenues					
Federal sources	\$ 1,943		\$ 52,447		\$ 54,390
State sources		\$ 1,212,401		\$ 5,039	1,217,440
Other Local	-	-	-	-	-
Total Revenue	<u>1,943</u>	<u>1,212,401</u>	<u>52,447</u>	<u>5,039</u>	<u>1,271,830</u>
Expenditures					
Instruction:					
Salaries of teachers	1,616				1,616
Other salaries for instruction	327				327
Purchased prof. and technical services					-
Other purchased services				5,039	5,039
General supplies	-		32,673	-	32,673
Textbooks					-
Other objects					-
Co-Curricular Activities	-	-	-	-	-
Total instruction	<u>1,943</u>	<u>-</u>	<u>32,673</u>	<u>5,039</u>	<u>37,712</u>
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					-
Other Purchased Services					-
Contracted Srv - Transportation(Field Trips)					-
Travel					-
Miscellaneous Purchased Services					-
Supplies and Materials					-
Other objects	-	-	-	0	-
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:					-
Instructional equipment			19,774		19,774
Non-Instructional equipment					-
Building/ Construction Services	-	1,212,401	-	-	1,212,401
Total Facilities acquisition and construction services	<u>-</u>	<u>1,212,401</u>	<u>19,774</u>	<u>-</u>	<u>1,232,175</u>
Transfers Out	-	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,943</u>	<u>1,212,401</u>	<u>52,447</u>	<u>5,039</u>	<u>1,271,830</u>
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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	218 Preschool Education Aid	Others	Student Activities	Robeson Field	Total 2024
Revenues					
Federal sources					\$ 15,389,661
State sources	\$ 20,627,226				22,807,258
Other Local	-	\$ 46,300	\$ 402,258	\$ 198	448,756
Total Revenue	<u>20,627,226</u>	<u>46,300</u>	<u>402,258</u>	<u>198</u>	<u>38,645,675</u>
Expenditures					
Instruction:					
Salaries of teachers	3,944,933	1,000			5,892,496
Other salaries for instruction	1,434,843				1,492,176
Purchased prof. and technical services		33,000			2,149,812
Other purchased services	16,416				695,099
General supplies	96,927	12,300			707,365
Textbooks					9,782
Other objects					37,781
Co-Curricular Activities	-	-	426,083	-	426,083
Total instruction	<u>5,493,119</u>	<u>46,300</u>	<u>426,083</u>	<u>-</u>	<u>11,410,594</u>
Support services:					
Salaries of Teachers					827,026
Salaries of Supervisors of Instruction	289,719				289,719
Salaries of Other Professional Staff	735,907				735,907
Salaries of Secr and Clerical Assistants	217,228				217,228
Other Salaries	186,398				597,822
Salary of Community Parent Involvement Spec	114,512				114,512
Salaries of Master Teachers	566,323				599,425
Personal Services - Employee Benefits	2,792,137				3,846,454
Purchased Professional - Education Services	16,053				348,104
Purchased Ed Svcs -Contracted Prek	6,427,943				6,427,943
Purchased Ed Svcs -Head Start	1,371,688				1,371,688
Other purchased professional Ed. Services	132,442				137,952
Other Purchased Professional Services	126,123				148,691
Rentals	10,139				10,139
Purchased Professional and Technical Services					1,935,132
Other Purchased Services					122,221
Contracted Srv - Transportation(Field Trips)	25,485				25,485
Travel	7,666				9,820
Miscellaneous Purchased Services					-
Supplies and Materials	90,000				153,359
Other objects	24,344				29,679
Total support services	<u>13,134,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,948,306</u>
Facilities acquisition and construction services:					
Instructional equipment	-				21,118
Non-Instructional equipment	-	-	-	-	21,799
Building/ Construction Services	-	-	-	-	3,583,817
Total Facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,626,734</u>
Transfers Out	2,000,000	-	-	-	5,683,668
Total Transfers	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,683,668</u>
Total Expenditures	<u>20,627,226</u>	<u>46,300</u>	<u>426,083</u>	<u>-</u>	<u>38,669,302</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-		(23,825)	198	(23,627)
Other Financing Sources					
Transfer In - General Fund	-	-	-	-	-
Net Changes in Fund Balance	<u>-</u>	<u>-</u>	<u>(23,825)</u>	<u>198</u>	<u>(23,627)</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>\$ -</u>	<u>\$ 151,322</u>	<u>\$ 10,361</u>	<u>161,683</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,497</u>	<u>\$ 10,559</u>	<u>\$ 138,056</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - ALL PROGRAMS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 4,642,957	\$ (19,192)	\$ 4,623,765	\$ 3,944,933	\$ 678,832
Other Salaries for Instruction	1,555,012	245	1,555,257	1,434,843	120,414
Other Purchased Services	16,000	7,404	23,404	16,416	6,988
Tuition to Other LEAs Within State- Regular	150,870	-	150,870	-	150,870
General Supplies	96,090	6,737	102,827	96,927	5,900
Other Objects	-	-	-	-	-
Total Instruction	<u>6,460,929</u>	<u>(4,806)</u>	<u>6,456,123</u>	<u>5,493,119</u>	<u>963,004</u>
Support Services:					
Salaries of Supervisors of Instruction	146,286	13,667	159,953	159,953	-
Salaries of Principals/Asst. Principals/Program Dir	170,088	-	170,088	129,766	40,322
Salaries of Other Professional Staff	1,326,459	268	1,326,727	735,907	590,820
Salaries of Secr. And Clerical Assistants	222,845	-	222,845	217,228	5,617
Other Salaries	187,193	5,280	192,473	186,398	6,075
Salaries of Community Parent Involvement Spec	121,902	-	121,902	114,512	7,390
Salaries of Master Teachers	665,208	-	665,208	566,323	98,885
Personal Services - Employee Benefits	2,910,782	(161,788)	2,748,994	2,792,137	(43,143)
Purchased Ed. Services	21,600	16,000	37,600	16,053	21,547
Purchased Ed. Services - Contracted Pre K	7,303,823	774	7,304,597	6,427,943	876,654
Purchased Ed. Services - Head Start	1,686,600	2,086	1,688,686	1,371,688	316,998
Other Purchased Professional - Ed. Services	158,050	75,276	233,326	132,442	100,884
Other Purchased Professional Services	502,240	(21,255)	480,985	126,123	354,862
Rentals	10,000	9,000	19,000	10,139	8,861
Contr. Serv. - Trans.	19,975	21,257	41,232	25,485	15,747
Travel	26,300	1,000	27,300	7,666	19,634
Miscellaneous Purchased Services	37,700	(9,000)	28,700	-	28,700
Supplies and Materials	70,145	52,716	122,861	90,000	32,861
Other Objects	25,500	(475)	25,025	24,344	681
Total Support Services	<u>15,612,696</u>	<u>4,806</u>	<u>15,617,502</u>	<u>13,134,107</u>	<u>2,483,395</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	2,000,000	(2,000,000)
Total Expenditures	<u>\$ 22,073,625</u>	<u>\$ -</u>	<u>\$ 22,073,625</u>	<u>\$ 20,627,226</u>	<u>\$ 1,446,399</u>

Calculation of Budget & Carryover

Total 2023-2024 Preschool Education Aid Allocation	\$ 19,574,751
Add: Actual ECPA/PEA Carryover (June 30, 2023)	3,768,236
Prior Year Adjustment	7,237
Total Funds Available for 2023-2024 Budget	23,350,224
Less: 2023-2024 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(22,073,625)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2024	1,276,599
Add: June 30, 2024 Unexpended Preschool Education Aid	1,446,399
2023-2024 Actual Carryover- Preschool Education Aid	\$ 2,722,998
2023-2024 Preschool Education Aid Carryover Budgeted in 2024-2025	\$ 2,030,000

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, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 4,642,957	\$ (19,192)	\$ 4,623,765	\$ 3,944,933	\$ 678,832
Other Salaries for Instruction	1,555,012	245	1,555,257	1,434,843	120,414
Other Purchased Services	16,000	7,404	23,404	16,416	6,988
Tuition to Other LEAs Within State- Regular	150,870	-	150,870	-	150,870
General Supplies	96,090	6,737	102,827	96,927	5,900
Other Objects	-	-	-	-	-
Total Instruction	<u>6,460,929</u>	<u>(4,806)</u>	<u>6,456,123</u>	<u>5,493,119</u>	<u>963,004</u>
Support Services:					
Salaries of Supervisors of Instruction	146,286	13,667	159,953	159,953	-
Salaries of Principals/Asst. Principals/Program Dir	170,088	-	170,088	129,766	40,322
Salaries of Other Professional Staff	1,326,459	268	1,326,727	735,907	590,820
Salaries of Secr. And Clerical Assistants	222,845	-	222,845	217,228	5,617
Other Salaries	187,193	5,280	192,473	186,398	6,075
Salaries of Community Parent Involvement Spec	121,902	-	121,902	114,512	7,390
Salaries of Master Teachers	665,208	-	665,208	566,323	98,885
Personal Services - Employee Benefits	2,910,782	(161,788)	2,748,994	2,792,137	(43,143)
Purchased Prof Ed. Services	21,600	16,000	37,600	16,053	21,547
Purchased Ed. Services - Contracted Pre K	7,303,823	774	7,304,597	6,427,943	876,654
Purchased Ed. Services - Head Start	1,686,600	2,086	1,688,686	1,371,688	316,998
Other Purchased Professional Ed Services	158,050	75,276	233,326	132,442	100,884
Other Purchased Professional Services	502,240	(21,255)	480,985	126,123	354,862
Rentals	10,000	9,000	19,000	10,139	8,861
Contr. Serv. - Trans.	19,975	21,257	41,232	25,485	15,747
Travel	26,300	1,000	27,300	7,666	19,634
Miscellaneous Purchased Services	37,700	(9,000)	28,700	-	28,700
Supplies and Materials	70,145	52,716	122,861	90,000	32,861
Other Objects	25,500	(475)	25,025	24,344	681
Total Support Services	<u>15,612,696</u>	<u>4,806</u>	<u>15,617,502</u>	<u>13,134,107</u>	<u>2,483,395</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	2,000,000	(2,000,000)
Total Expenditures	<u>\$ 22,073,625</u>	<u>\$ -</u>	<u>\$ 22,073,625</u>	<u>\$ 20,627,226</u>	<u>\$ 1,446,399</u>

**EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED &
OTHER SPECIAL EDUCATION COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

THIS SCHEDULE IS NOT APPLICABLE

**SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
OTHER PRESCHOOL COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2024

<u>Issue</u>	<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2023</u>
			<u>Prior Years</u>	<u>Current Year</u>	
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	\$ 64,398,947	\$ 64,397,562		\$ 1,385
4/10/2019	Energy Savings Improvement Program	19,009,128	18,980,949	\$ (3,085)	31,264
10/10/2019	Equipment Lease	<u>7,398,656</u>	<u>6,322,254</u>	<u>1,076,402</u>	<u>-</u>
		<u>\$ 90,806,731</u>	<u>\$ 89,700,765</u>	<u>1,073,317</u>	<u>\$ 32,649</u>
On-Behalf Payments					
	Economic Development Authority/State Construction Corporation			<u>138,681</u>	
	Total Expenditures			<u>\$ 1,211,998</u>	
<u>Recapitulation of Fund Balance</u>					
	Available for Capital Projects				\$ 32,649
	Restricted for Capital Lease Obligations				<u>5,936,243</u>
	Fund Balance, June 30, 2024 (GAAP)				<u>\$ 5,968,892</u>

Analysis of Project Fund Sources

Construction of East Orange Campus High School
and Related Site Improvements

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

EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Revenues and Other Financing Sources
Revenues

Investment Earnings - COPS	\$ 311,715
Investment Earnings - ESIP	4
Investment Earnings - Lease Purchase	25,137
Miscellaneous - Cancel Accounts Payable	3,085
State Sources- On-Behalf SDA Contributions	<u>138,681</u>

Total Revenues	<u>478,622</u>
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Expenditures and Other Financing Uses
Expenditures

Equipment Lease Purchase	886,378
On-Behalf SDA Construction Services	138,681

Other Financing Uses

Transfers Out - General Fund	190,024
Transfers Out - Debt Service Fund	<u>311,765</u>

Total Expenditures and Other Financing Uses	<u>1,526,848</u>
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Change in Fund Balance	(1,048,226)
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Fund Balance- Beginning of Year	<u>7,017,118</u>
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Fund Balance- End of Year	<u>\$ 5,968,892</u>
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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, 2024

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
Interlocal Agreement - Energy Savings Program Proceeds	\$ 16,580,000		\$ 16,580,000	\$ 16,580,000
Interlocal Agreement - Premium on Energy Savings Proceeds	2,034,318		2,034,318	2,034,318
Investment Earnings	394,806	\$ 3	394,809	394,806
Total Revenues	19,009,124	3	19,009,127	19,009,124
EXPENDITURES AND OTHER FINANCING SOURCES				
Legal	67,500		67,500	67,500
Other Professional Services	125,080		125,080	125,080
Other Objects	47,773		47,773	46,739
Capitalized Interest	1,076,489		1,076,489	1,076,489
Construction Services	17,664,106	(3,085)	17,661,021	17,693,316
Total Expenditures and other Financing Sources	18,980,948	(3,085)	18,977,863	19,009,124
Excess of Revenues over Expenditures	\$ 28,176	\$ 3,088	\$ 31,264	\$ -

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	\$ 394,809
Revised Authorized Cost	\$ 19,009,127

Percentage Increase (Decrease) over Original Authorized

Cost	2.12%
Percentage Completion	99.84%
Original Target Completion Date	1/15/2021
Revised Target Completion Date	6/30/2023

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, 2024

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
Capital Lease Proceeds	\$ 7,306,500		\$ 7,306,500	\$ 7,306,500
Investment Earnings	<u>67,019</u>	<u>\$ 25,137</u>	<u>92,156</u>	<u>92,156</u>
Total Revenues	<u>7,373,519</u>	<u>25,137</u>	<u>7,398,656</u>	<u>7,398,656</u>
EXPENDITURES AND OTHER FINANCING SOURCES				
Supplies and Materials			-	32,583
Equipment	6,322,254	886,378	7,208,632	7,366,073
Transfers to General Fund	<u>-</u>	<u>190,024</u>	<u>190,024</u>	<u>-</u>
Total Expenditures and other Financing Sources	<u>6,322,254</u>	<u>1,076,402</u>	<u>7,398,656</u>	<u>7,398,656</u>
Excess of Revenues over Expenditures	<u>\$ 1,051,265</u>	<u>\$ (1,051,265)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional Project Information:				
NJ DOE Project Number	N/A			
SDA Project Number	N/A			
Grant Number	N/A			
Grant Notification Date	N/A			
Grant Amount	N/A			
Original Authorized Cost	\$ 7,306,500			
Additional Authorized Cost	\$ 92,156			
Revised Authorized Cost	\$ 7,398,656			
Percentage Increase (Decrease) over Original Authorized				
Cost	1.26%			
Percentage Completion	100.00%			
Original Target Completion Date	6/30/2021			
Revised Target Completion Date	6/30/2024			

PROPRIETARY FUNDS

EXHIBIT G-1

**EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2024**

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, 2024**

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

EXHIBIT G-3

**COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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, 2024

NOT APPLICABLE

LONG TERM DEBT
SCHEDULE OF CAPITAL FINANCING AGREEMENTS AND LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Issue</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2023</u>	<u>Additions/ Accretion</u>	<u>Payments</u>	<u>Balance June 30, 2024</u>
<u>Capital Financing Agreements</u>						
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	\$ 64,965,476	\$ 30,267,334	\$ 1,876,140	\$ 5,690,000	\$ 26,453,474
Interlocal Agreement - City of East Orange	3.00%-5.00%	16,580,000	15,465,000		770,000	14,695,000
TD Equipment Lease	1.77%	7,306,500	<u>2,987,976</u>	<u>-</u>	<u>1,480,885</u>	<u>1,507,091</u>
Total Capital Financing Agreements			<u>48,720,310</u>	<u>1,876,140</u>	<u>7,940,885</u>	<u>42,655,565</u>
<u>Leases Payable</u>						
Xerox Copier Lease - 78 Units		1,209,080	20,152		20,152	
Canon Copier Lease - 79 Units	4.79%	873,782	<u>-</u>	<u>873,782</u>	<u>132,139</u>	<u>741,643</u>
Total Leases Payable			<u>20,152</u>	<u>873,782</u>	<u>152,291</u>	<u>741,643</u>
			<u>\$ 48,740,462</u>	<u>\$ 2,749,922</u>	<u>\$ 8,093,176</u>	<u>\$ 43,397,208</u>

EAST ORANGE BOARD OF EDUCATION
LONG TERM DEBT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Taxes	\$ 1,883,663		\$ 1,883,663	\$ 1,883,663	
State Sources					
Intergovernmental					
State	<u>3,495,849</u>	<u>-</u>	<u>3,495,849</u>	<u>3,495,849</u>	<u>-</u>
Total Revenues	<u>5,379,512</u>	<u>-</u>	<u>5,379,512</u>	<u>5,379,512</u>	<u>-</u>
EXPENDITURES:					
Debt Service:					
Principal	1,475,644	-	1,475,644	1,475,644	
Interest	<u>4,214,356</u>	<u>-</u>	<u>4,214,356</u>	<u>4,214,356</u>	<u>-</u>
Total Expenditures	<u>5,690,000</u>	<u>-</u>	<u>5,690,000</u>	<u>5,690,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(310,488)</u>	<u>-</u>	<u>(310,488)</u>	<u>(310,488)</u>	<u>-</u>
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	<u>305,556</u>	<u>-</u>	<u>305,556</u>	<u>311,765</u>	<u>\$ 6,209</u>
Total Other Financing Sources/(Uses)	<u>305,556</u>	<u>-</u>	<u>305,556</u>	<u>311,765</u>	<u>6,209</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>(4,932)</u>	<u>-</u>	<u>(4,932)</u>	<u>1,277</u>	<u>6,209</u>
Fund Balance, July 1 2023	<u>5,499</u>	<u>-</u>	<u>5,499</u>	<u>5,499</u>	<u>-</u>
Fund Balance, June 30, 2024	<u>\$ 567</u>	<u>\$ -</u>	<u>\$ 567</u>	<u>\$ 6,776</u>	<u>\$ 6,209</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

Exhibits

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 affordability 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)

	2015	2016	2017	2018	As of June 30,		2021	2022	2023	2024
					2019	2020				
Governmental Activities										
Net Investment in Capital Assets	\$ 270,560,146	\$ 261,826,434	\$ 255,029,675	\$ 249,762,329	\$ 259,177,058	\$ 259,307,518	\$ 252,371,428	\$ 247,786,864	\$ 255,601,857	\$ 257,967,110
Restricted	7,100,321	6,614,231	6,442,880	6,393,031	9,249,161	10,234,135	7,921,450	5,864,393	5,745,921	1,464,351
Unrestricted	(64,255,688)	(72,293,228)	(90,053,685)	(92,262,787)	(90,898,473)	(92,228,253)	(78,312,600)	(66,952,474)	(71,344,606)	(71,125,038)
Total Governmental Activities Net Position	\$ 213,404,779	\$ 196,147,437	\$ 171,418,870	\$ 163,892,573	\$ 177,527,746	\$ 177,313,400	\$ 181,980,278	\$ 186,698,783	\$ 190,003,172	\$ 188,306,423
Business-Type Activities										
Investment in Capital Assets				\$ 8,595	\$ 11,052	\$ 8,657	\$ 6,262	\$ 3,867	\$ 2,897	\$ 1,927
Restricted										
Unrestricted (Deficit)	\$ 761,715	\$ 712,068	\$ 666,515	810,470	796,672	596,170	1,138,972	2,274,276	(157,431)	(1,894,996)
Total Business-Type Activities Net Position	\$ 761,715	\$ 712,068	\$ 666,515	\$ 819,065	\$ 807,724	\$ 604,827	\$ 1,145,234	\$ 2,278,143	\$ (154,534)	\$ (1,893,069)
District-Wide										
Net Investment in Capital Assets	\$ 270,560,146	\$ 261,826,434	\$ 255,029,675	\$ 249,770,924	\$ 259,188,110	\$ 259,316,175	\$ 252,377,690	\$ 247,790,731	\$ 255,604,754	\$ 257,969,037
Restricted	7,100,321	6,614,231	6,442,880	6,393,031	9,249,161	10,234,135	7,921,450	5,864,393	5,745,921	1,464,351
Unrestricted	(63,493,973)	(71,581,160)	(89,387,170)	(91,452,317)	(90,101,801)	(91,632,083)	(77,173,628)	(64,678,198)	(71,502,037)	(73,020,034)
Total District Net Position	\$ 214,166,494	\$ 196,859,505	\$ 172,085,385	\$ 164,711,638	\$ 178,335,470	\$ 177,918,227	\$ 183,125,512	\$ 188,976,926	\$ 189,848,638	\$ 186,413,354

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

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

Source: District financial statements

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

	2015	2016	2017	2018	Fiscal Year Ended June 30,		2021	2022	2023	2024
					2019	2020				
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 133,386,836	\$ 139,999,548	\$ 157,782,758	\$ 151,259,968	\$ 139,185,600	\$ 138,070,765	\$ 148,183,280	\$ 139,478,931	\$ 142,874,294	\$ 137,670,462
Special Education	32,882,190	34,164,139	37,315,910	35,474,282	32,117,840	30,891,738	29,319,708	27,829,304	24,175,822	26,670,677
Other Special Education										
Other Instruction	9,811,271	8,420,210	9,810,231	8,860,038	8,221,850	8,699,379	7,826,588	6,399,511	5,959,171	6,552,446
School Sponsored Activities And Athletics	1,322,598	1,467,455	1,724,759	1,961,215	1,831,639	1,532,335	2,216,183	2,469,732	2,780,641	1,719,758
Community Services	6,604	580	265	757	1,611			2,311	1,673	3,752
Support Services:										
Student & Instruction Related Services	47,148,043	52,087,677	60,097,224	59,037,783	54,516,017	53,780,965	59,075,646	50,114,558	56,904,394	51,313,795
General Administration	2,531,249	2,244,143	2,741,325	3,372,180	3,053,785	2,876,751	2,754,730	2,691,124	3,081,708	2,406,185
School Administrative Services	12,748,864	15,410,958	15,628,920	16,178,577	14,651,066	15,535,702	16,838,267	14,652,231	12,568,872	12,832,342
Central Services/Business Services	4,615,397	5,425,784	5,110,719	5,337,020	4,797,644	4,997,151	3,933,696	3,683,739	4,808,450	4,967,334
Administrative Information Technology	1,130,778	1,242,712	1,129,749	1,276,311	1,229,696	856,501	601,801	866,433	1,156,624	1,269,789
Plant Operations And Maintenance	29,443,234	29,537,611	30,804,341	29,811,560	25,942,065	24,625,386	24,707,698	23,070,968	26,342,505	27,405,685
Pupil Transportation	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	9,261,284
Unallocated Benefits										
Interest on Long-Term Debt	4,809,224	4,423,704	4,114,266	3,757,004	3,674,077	3,929,828	3,850,420	3,281,587	2,829,059	2,471,881
Unallocated Depreciation	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	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	284,545,890
Business-Type Activities:										
Food Service	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	8,778,047
Total Business-Type Activities Expense	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	8,778,047
Total District Expenses	\$ 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	\$ 293,323,937
Program Revenues										
Governmental Activities:										
Charges For Services:										
Tuition/Rentals/Student Activities				\$ 262,825	\$ 236,790	\$ 12,160	\$ 1,509	\$ 44,933	\$ 412,620	\$ 686,424
Operating Grants And Contributions	\$ 80,372,386	\$ 90,660,844	\$ 109,646,796	115,930,855	97,942,315	92,185,383	113,962,190	97,444,499	94,124,029	77,014,192
Capital Grants And Contributions	33,889	449,138	1,745,619	2,987,676	17,499,731	8,876,510	1,461,712	79,163	16,016,107	9,545,683
Total Governmental Activities Program Revenues	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	87,246,299

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

	2015	2016	2017	2018	Fiscal Year Ended June 30,		2021	2022	2023	2024
					2019	2020				
Business-Type Activities:										
Charges For Services										
Food Service	\$ 593,917	\$ 524,960	\$ 738,622	\$ 774,807	\$ 912,311	\$ 531,569	\$ 22,374	\$ 76,082	\$ 747,559	\$ 364,184
Operating Grants And Contributions	5,579,445	5,871,100	5,861,140	6,084,698	6,091,198	4,739,911	3,753,186	7,891,984	5,860,701	6,645,393
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	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	7,009,577
Total District Program Revenues	\$ 86,579,637	\$ 97,506,042	\$ 117,992,177	\$ 126,040,861	\$ 122,682,345	\$ 106,345,533	\$ 119,200,971	\$ 105,536,661	\$ 117,161,016	\$ 94,255,876
Net (Expense)/Revenue										
Governmental Activities	\$ (205,302,253)	\$ (209,294,700)	\$ (221,241,008)	\$ (203,250,757)	\$ (180,009,325)	\$ (192,512,536)	\$ (185,688,779)	\$ (187,819,829)	\$ (186,486,415)	\$ (197,299,591)
Business-Type Activities	61,521	(50,171)	(46,158)	151,044	(20,709)	(213,221)	540,407	1,132,612	(2,435,081)	(1,768,470)
Total District-Wide Net Expense	\$ (205,240,732)	\$ (209,344,871)	\$ (221,287,166)	\$ (203,099,713)	\$ (180,030,034)	\$ (192,725,757)	\$ (185,148,372)	\$ (186,687,217)	\$ (188,921,496)	\$ (199,068,061)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 18,950,050	\$ 18,950,050	\$ 21,058,051	\$ 21,479,212	\$ 21,908,798	\$ 22,344,274	\$ 22,791,159	\$ 22,791,159	\$ 22,791,159	\$ 27,791,159
Taxes Levied for Debt Service	1,697,320	1,697,320	1,697,320	1,697,320	2,259,963	1,883,663	1,883,663	1,883,663	1,883,663	1,883,663
Federal and state aid for School Based Budgets	1,983,126	2,230,255	2,829,067	3,260,059	3,536,670	3,405,504	3,628,114	3,796,895	-	-
Federal and State Aid - Unrestricted	166,594,216	166,643,743	166,599,457	166,929,247	163,415,749	159,850,277	158,539,438	160,037,534	162,185,628	162,179,339
Federal and State Aid - Restricted for Debt Service	1,468,252	1,398,335	1,328,418	1,258,501	1,188,585	1,118,668	1,048,751	1,013,793	943,876	908,921
Miscellaneous Income	1,201,080	1,122,820	3,000,128	1,100,121	1,334,733	1,771,461	2,464,532	3,035,442	1,986,478	2,839,760
Loss on Disposal of Capital Assets	-	(5,165)	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	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	195,602,842
Business-Type Activities:										
Transfers/Miscellaneous Income	532	524	605	1,506	9,368	10,324	-	297	2,404	29,935
Total Business-Type Activities	532	524	605	1,506	9,368	10,324	-	297	2,404	29,935
Total District-Wide	\$ 191,894,576	\$ 192,037,882	\$ 196,513,046	\$ 195,725,966	\$ 193,653,866	\$ 190,384,171	\$ 190,355,657	\$ 192,558,783	\$ 189,793,208	\$ 195,632,777
Change in Net Position										
Governmental Activities	\$ (13,408,209)	\$ (17,257,342)	\$ (24,728,567)	\$ (7,526,297)	\$ 13,635,173	\$ (2,138,689)	\$ 4,666,878	\$ 4,738,657	\$ 3,304,389	\$ (1,696,749)
Business-Type Activities	62,053	(49,647)	(45,553)	152,550	(11,341)	(202,897)	540,407	1,132,909	(2,432,677)	(1,738,535)
Total District	\$ (13,346,156)	\$ (17,306,989)	\$ (24,774,120)	\$ (7,373,747)	\$ 13,623,832	\$ (2,341,586)	\$ 5,207,285	\$ 5,871,566	\$ 871,712	\$ (3,435,284)

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)

	2015	2016	2017	2018	As of June 30,		2021	2022	2023	2024
					2019	2020				
General Fund										
Nonspendable	\$ 255,988	\$ 242,581	\$ 225,814	\$ 223,398	\$ 227,224	\$ 245,834				
Restricted	16,961,881	10,482,052	6,442,290	6,391,403	9,244,862	10,093,219	\$ 9,857,059	\$ 7,799,991	\$ 5,577,354	\$ 1,318,134
Assigned	7,721,313	10,301,713	8,752,330	7,114,568	9,836,144	9,247,988	12,589,321	16,439,154	10,225,543	2,954,374
Unassigned	<u>(14,287,314)</u>	<u>(14,733,890)</u>	<u>(16,771,356)</u>	<u>(13,884,844)</u>	<u>(14,320,718)</u>	<u>(15,191,284)</u>	<u>(10,714,460)</u>	<u>(14,030,773)</u>	<u>(19,354,577)</u>	<u>(17,140,959)</u>
Total General Fund	<u>\$ 10,651,868</u>	<u>\$ 6,292,456</u>	<u>\$ (1,350,922)</u>	<u>\$ (155,475)</u>	<u>\$ 4,987,512</u>	<u>\$ 4,395,757</u>	<u>\$ 11,731,920</u>	<u>\$ 10,208,372</u>	<u>\$ (3,551,680)</u>	<u>\$ (12,868,451)</u>
All Other Governmental Funds										
Restricted	\$ 6,287,584	\$ 5,936,883	\$ 5,936,883	\$ 5,937,921	\$ 21,719,390	\$ 22,998,029	\$ 8,420,994	\$ 7,597,884	\$ 7,184,300	\$ 6,113,724
Assigned										
Unassigned	<u>-</u>	<u>(3,658)</u>	<u>(189,971)</u>	<u>(376,327)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 6,287,584</u>	<u>\$ 5,933,225</u>	<u>\$ 5,746,912</u>	<u>\$ 5,561,594</u>	<u>\$ 21,719,390</u>	<u>\$ 22,998,029</u>	<u>\$ 8,420,994</u>	<u>\$ 7,597,884</u>	<u>\$ 7,184,300</u>	<u>\$ 6,113,724</u>

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 Ended June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Tax Levy	\$ 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	\$ 29,674,822
Tuition Charges										
Miscellaneous	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	3,573,954
State Sources	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	251,697,330
Federal Sources	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	22,102,175
Total Revenue	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	307,048,281
Expenditures										
Instruction										
Regular Instruction	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	138,197,731
Special Education Instruction	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	28,827,918
Other Special Instruction										
Other Instruction	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	7,523,791
School Sponsored Activities and Athletics	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	1,825,836
Community Services	6,604	580	265	757	1,611			2,311	1,673	3,747
Support Services:										
Student and Inst. Related Services	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	58,078,005
General Administration	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	2,466,942
School Administrative Services	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	14,755,352
Central Services/Business Services	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	5,383,019
Admin. Information Technology	1,113,573	1,191,576	1,010,468	1,188,242	1,191,462	855,660	722,767	976,344	1,354,715	1,382,902
Plant Operations And Maintenance	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	28,550,643
Pupil Transportation	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	9,258,945
Capital Outlay	271,330	738,388	2,159,875	3,564,541	20,853,391	14,995,602	16,370,621	4,865,677	16,986,431	13,217,450
Debt Service:										
Principal	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	3,878,820
Interest and Other Charges	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	4,958,309
Cost of Issuance										
Advance Refunding Escrow	-	-	-	-	230,319	-	-	-	-	-
Total Expenditures	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	318,309,410
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(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)	(11,261,129)
Other Financing Sources (Uses)										
Proceeds From Borrowing					16,580,000					
Debt Refunded										
Original Issue Premium on Ref. Bonds					2,034,318					
Capital Leases	-	-	-	-	-	-	-	-	-	873,782
Transfers In	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	6,185,457
Transfers Out	(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)	(6,185,457)
Total Other Financing Sources (Uses)	-	-	-	-	18,614,318	-	-	-	-	873,782
Net Change in Fund Balances	\$ (2,912,307)	\$ (4,713,771)	\$ (7,829,691)	\$ 1,010,129	\$ 21,309,783	\$ (8,543,959)	\$ (7,240,872)	\$ (2,346,658)	\$ (14,173,636)	\$ (10,387,347)
Debt Service as a Percentage of										
Noncapital Expenditures	1.17%	1.10%	1.01%	0.77%	0.82%	0.67%	1.17%	1.30%	1.21%	1.27%

* Noncapital expenditures are total expenditures less capital outlay.

Note:

GASB requires that ten years of statistical data be presented.

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Refund of Prior Year Expenditures	\$ 175,279	\$ 185,703	\$ 275,153	\$ 263,859	\$ 433,684	\$ 470,645	\$ 379,738	\$ 262,640		\$ 1,353,564
Interest on Investments	115,713	65,578	77,434	106,715	355,734	528,223	84,106	14,710	\$ 20,660	423,433
Rental	62,816	133,362	199,774	33,975	21,299	12,161	1,509	42,933	140,439	284,166
Rentals-Robeson										
ESIP Rebates							163,589	292,775	696,017	53,827
Game Receipts	17,626	15,764	8,824	14,546	13,590	20,188	976	4,032	478	1,392
Canc. Acct. Pay./Acc S&W/Other Liab.		162,145	585,000	16,813	101,020		1,292,604	1,633,350	588,000	139,323
Cancelled Claims and Judgements Payable										
Tuition				227,760	215,491	111,125				
Sale of Property			1,506,008							
Business Personal Property Tax		120,028	-	120,467			131,296	132,067		
Miscellaneous	<u>519,044</u>	<u>129,756</u>	<u>37,405</u>	<u>4,461</u>	<u>60,395</u>	<u>3,064</u>	<u>57,235</u>	<u>386,407</u>	<u>196,253</u>	<u>528,280</u>
Total	<u>\$ 890,478</u>	<u>\$ 812,336</u>	<u>\$ 2,689,598</u>	<u>\$ 788,596</u>	<u>\$ 1,201,213</u>	<u>\$ 1,145,406</u>	<u>\$ 2,111,053</u>	<u>\$ 2,768,914</u>	<u>\$ 1,641,847</u>	<u>\$ 2,783,985</u>

Source: School District's records

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
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
2024	101,753,500	2,866,853,070	601,067,200	52,659,500	1,167,943,200	4,790,276,470	12,290,000	4,802,566,470	5,220,581,943	

(1) District undertook a revaluation of real property which became effective in 2023

Tax rates are per \$100

**EAST ORANGE BOARD OF EDUCATION
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
PER \$100 OF ASSESSED VALUATION
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Assessment Year</u>	<u>Total Direct School Tax Rate</u>	<u>Overlapping Rates</u>		<u>Total</u>
	<u>East Orange Local School District</u>	<u>City of East Orange</u>	<u>County of Essex</u>	
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
2024	0.664	2.061	0.416	3.141

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

Source: Tax Duplicate, City of East Orange

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

Taxpayer	2024		2015	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Brick Church Urban Renewal	\$ 39,852,500	0.83%		
Harrison Park Owners Inc.	38,020,500	0.79%	22,983,400	0.93%
175 Prospect LLC	26,540,000	0.55%		
EOA 206, LP	22,420,900	0.47%		
I&S Investment	20,796,300	0.43%	12,565,100	0.51%
Third Glenwood Assoc., LLC	17,883,100	0.37%		
40 Washington Tower LLC	16,600,000	0.35%		
Brookhaven Realty, LLC	16,020,000	0.33%		
State Properties 2006, LLC	15,335,500	0.32%		
GMR East Orange, LLC	14,995,700	0.31%		
S Harrison Holdings, LLC			22,797,300	0.92%
LLC NJ Limited Co			18,854,800	0.76%
LC E. Orange Shop. Ctr. LLC			18,020,600	0.73%
RNJ Arlington House			12,397,800	0.50%
MOD Rehab Housing Assoc			12,386,200	0.50%
175 Executive House, LLC			11,711,200	0.47%
Bayville Holding II, LLC			10,900,000	0.44%
Evergree Equities, LLC			9,393,000	0.38%
	<u>\$ 228,464,500</u>	<u>4.77%</u>	<u>\$ 152,009,400</u>	<u>6.12%</u>

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
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%	
2024	29,674,822	29,674,822	100.00%	

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

Governmental Activities								
Fiscal Year Ended June 30,	General Obligation Bonds (Type 1 School Debt - Interlocal Agreement)	Certificates of Participation	Certificates of Participation - Refunding	Sale/Lease Back Contract	Capital Financing Agreements	Total District	Population	Per Capita
2015		\$ 48,806,735			\$ 1,149,257	\$ 49,955,992	64,626	\$ 773
2016		47,526,716			579,415	48,106,131	64,639	744
2017		45,946,926				45,946,926	64,558	712
2018		44,013,930				44,013,930	64,598	681
2019	\$ 16,580,000	41,854,137				58,434,137	64,807	902
2020	16,580,000	39,392,136			7,306,500	63,278,636	64,630	979
2021	16,580,000	36,834,379			5,872,944	59,287,323	68,903	860
2022	16,050,000	33,750,131			4,443,111	54,243,242	68,446	792
2023	15,465,000	30,267,334			2,987,976	48,720,310	69,556	700
2024	14,695,000	26,453,474			1,507,091	42,655,565	69,556 E	613

Source: District records

(E) Estimate

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds (Type I School Debt - Interlocal Agreement)	Deductions	Net General Bonded Debt Outstanding - Interlocal Agreement		
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%	222
2024	14,695,000	(6,776)	14,688,224	0.31%	211

Source: District records

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

**EAST ORANGE BOARD OF EDUCATION
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
FOR FISCAL YEAR ENDED DECEMBER 31, 2023
(Unaudited)**

	<u>Total Debt</u>
Municipal Debt:	
East Orange Board of Education	\$ 14,695,000
City of East Orange	<u>124,513,228</u>
	<u>139,208,228</u>
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	46,534,781
Essex County Utilities Authority (B)	<u>-</u>
	<u>46,534,781</u>
Total Direct and Overlapping Debt	<u>\$ 185,743,009</u>

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2023 equalized value by the total 2023 equalized value for Essex County.

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

Sources: City of East Orange 2023 Annual Debt Statement
County of Essex 2023 Annual Debt Statement
Essex County Utility Authority Annual Audit Report

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

	Equalized valuation basis
2021	\$ 3,990,249,118
2022	4,988,695,994
2023	5,569,702,547
	<u>\$ 14,548,647,659</u>
Average equalized valuation of taxable property	<u>\$ 4,849,549,220</u>
Debt limit (4 %	\$ 193,981,969
Total Net Debt Applicable to Limit	14,695,000
Legal debt margin	<u>\$ 179,286,969</u>

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Fiscal Year</u>		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Limit	\$ 122,733,708	\$ 112,798,444	\$ 109,265,906	\$ 111,889,383	\$ 119,145,054	\$ 125,865,136	\$ 133,557,408	\$ 146,001,435	\$ 169,758,963	\$ 193,981,969	
Total Net Debt Applicable to Limit					16,580,000	16,580,000	16,580,000	16,050,000	15,465,000	14,695,000	
Legal Debt Margin	<u>\$ 122,733,708</u>	<u>\$ 112,798,444</u>	<u>\$ 109,265,906</u>	<u>\$ 111,889,383</u>	<u>\$ 102,565,054</u>	<u>\$ 109,285,136</u>	<u>\$ 116,977,408</u>	<u>\$ 129,951,435</u>	<u>\$ 154,293,963</u>	<u>\$ 179,286,969</u>	
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	13.92%	13.17%	12.41%	10.99%	9.11%	7.58%	

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

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

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

<u>Year</u>	<u>Unemployment Rate</u>	<u>County Per Capita Income(1)</u>	<u>School District Population</u>
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%	75,934	68,446
2023	7.30%	N/A	69,556
2024	N/A	N/A	69,556 E

N/A = Not available.

Source: United States Bureau of Census
School District Records

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

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

	2024		2015	
	Employees	Percentage of Total Municipal Employment	Employees	Percentage of Total Municipal Employment
<u>Employer</u>				

INFORMATION IS NOT AVAILABLE

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

<u>Function/Program</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Instruction	1,144	1,156	1,128	1,079	1,092	1,095	1,091	989	891	914
Support Services:										
Student and Instruction Related Services	301	317	308	309	307	310	311	311	339	311
General Administration	8	7	6	5	5	5	5	5	7	5
School Administrative Services	96	101	89	91	92	93	90	97	97	91
Central Services	38	41	39	39	40	40	40	36	57	40
Administrative Information Technology	7	7	7	7	9	9	9	12	17	11
Plant Operations And Maintenance	324	334	344	283	287	294	297	277	280	268
Pupil Transportation	-	-	-	-	-	-	-	-	-	-
Total	<u>1,918</u>	<u>1,963</u>	<u>1,921</u>	<u>1,813</u>	<u>1,832</u>	<u>1,846</u>	<u>1,843</u>	<u>1,727</u>	<u>1,688</u>	<u>1,640</u>

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

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

Fiscal Year	Enrollment	Operating Expenditures (b)	Cost Per Pupil	Percentage Change	Pupil/Teacher Ratio				Average Daily Enrollment (ADE)	% Change in Average Daily Enrollment
					Teaching Staff (c)	Elementary (c)	Middle School (c)	Senior High School (c)		
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%
2024	8,714	296,254,831	33,998	-4.15%						-100.00%

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)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	143
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	159
Mildred Barry Garvin										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	292	292	292	292	292	292	292	292	292	292
Enrollment	267		345	345	356	303	304	293	263	245
George Washington Carver										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	578	578	578	578	578	578	578	578	578	578
Enrollment	381		308	297	335	306	352	452	73	73
Johnnie L. Cochran										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	277	277	277	277	277	277	277	277	277	277
Enrollment	215		189	200	197	197	202	150	129	129
Banneker										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	421		440	465	523	511	508	493	444	525
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	386
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	552
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	247
Sheila Oliver Academy										
Square Feet							77,000	77,000	77,000	77,000
Capacity (students)							500	500	500	500
Enrollment							365	395	437	412

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>District Building (Continued)</u>										
<u>Elementary (Continued)</u>										
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	267
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	268
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	382
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	452
<u>Middle School</u>										
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	331
Sojourner Truth										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102
Capacity (students)	666	666	666	666	666	666	666	666	666	666
Enrollment	365		328	371	355	320	303	332	296	264
Patrick Healy										
Square Feet	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Enrollment	379		327	329	389	379	356	384	332	314
<u>High School</u>										
Cicely Tyson										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	689	689	689	689	689	689	689	689	689	689
Enrollment	748		689	668	716	736	717	710	697	697
East Orange Campus "9" High School										
Square Feet	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230
Capacity (students)	803	803	803	803	803	803	803	803	803	803
Enrollment	647		607	615	618	643	620	581	561	646
East Orange Campus										
Square Feet	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073	65,073
Capacity (students)	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Enrollment	1,540		1,245	1,313	1,550	1,622	1,648	1,640	1,714	1,758

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>District Building (Continued)</u>										
<u>Other</u>										
Glenwood										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Edmonson Center										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Service Center										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Central Office										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Dantzler Building										
Square Feet	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750
Robeson Stadium										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534

Number of Schools at June 30, 2024

 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

<u>School Facilities</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Campus 9 (C.J. Scott)	\$ 85,478	\$ 94,295	\$ 75,941	\$ 73,320	\$ 77,782	\$ 76,319	\$ 90,463	\$ 65,118	\$ 84,386	\$ 71,728
East Orange Campus	98,921	109,124	87,884	84,850	90,014	88,321	104,690	75,359	97,657	83,008
Howard School	225,604	248,875	200,433	193,514	205,290	201,430	238,762	171,868	222,721	189,312
George Washington Carver	226,323	249,668	201,072	194,131	205,945	202,072		-	-	-
Sheila Y. Oliver Academy							239,522	173,711	225,109	191,341
Costley Middle School	257,204	283,733	228,507	220,619	234,044	229,644	272,204	195,941	253,916	215,828
Langston Hughes	140,523	155,017	124,844	120,535	127,870	125,466	148,718	107,052	138,727	117,917
Whitney Houston	158,870	175,257	141,144	136,272	144,565	141,846	168,135	121,029	156,839	133,313
Fourth Avenue School	131,303	144,847	116,653	112,627	119,480	117,234	138,961	100,029	129,625	110,181
Patrick Healy Middle	180,705	199,344	160,543	155,001	164,434	161,342	191,244	137,663	178,396	151,636
M.B. Garvin School	280,830	309,797	249,497	240,885	255,543	250,739	297,208	213,940	277,241	235,654
Dionne Warwick Institute	93,769	103,441	83,307	80,431	85,326	83,722	99,238	71,434	92,571	78,685
Ecole T. Louverture	233,897	258,022	207,800	200,627	212,836	208,834	247,538	178,185	230,907	196,270
Gordon Parks Academy	101,692	112,181	90,346	87,227	92,536	90,796	107,623	77,470	100,392	85,333
Sojourner Trust Middle School	257,061	283,576	228,380	220,496	233,914	229,516	272,053	195,832	253,775	215,708
Washington Academy	269,110	296,867	239,084	230,831	244,878	240,274	284,804	205,011	265,670	225,819
Tyson School	179,743	198,283	159,688	154,176	163,558	160,483	190,225	136,930	177,446	150,828
J. Garfield Jackson Academy	201,968	222,800	179,433	173,239	183,782	180,326	213,746	153,861	199,386	169,477
J.L. Cochran Academy	143,823	158,658	127,776	123,366	130,873	128,412	152,211	109,566	141,985	120,687
B.L. Edmonson	207,898	229,342	184,702	178,326	189,178	185,621	220,022	158,379	205,240	174,454
Althea Gibson	100,604	110,981	89,379	86,294	91,545	89,824	106,471	76,641	99,318	84,420
Wahlstrom	141,570	156,173	125,775	121,433	128,823	126,401	149,827	107,850	139,761	118,796
Service Building	56,205	62,002	49,934	48,210	51,144	50,182	59,482	42,817	55,486	47,163
Central Office	46,527	51,326	41,336	39,909	42,338	41,542	49,241	35,445	45,933	39,043
Dantzler	51,305	56,597	45,581	44,007	46,686	45,808	54,297	39,085	50,649	43,052
Robeson	206,032	227,284	183,045	176,726	187,481	183,956	218,048	156,958	203,399	172,888
Glenwood Campus	183,847	202,810	163,335	157,697	167,293	164,148	194,568	140,057	181,497	154,272
Total	\$ 4,260,812	\$ 4,700,300	\$ 3,785,419	\$ 3,654,749	\$ 3,877,158	\$ 3,804,258	\$ 4,509,301	\$ 3,247,231	\$ 4,208,032	\$ 3,576,811

**EAST ORANGE BOARD OF EDUCATION
INSURANCE SCHEDULE
AS OF JUNE 30, 2024
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy - NJSIG		
Property-Blanket Building & Contents	\$ 500,000,000	\$ 10,000
EDP	500,000,000	1,000
Comprehensive Automobile Liability	16,000,000	1,000
Commercial General Liability	16,000,000	1,000
Boiler & Machinery - NJSIG		
Property Damage	100,000,000	10,000
Employee Dishonesty	1,000,000	1,000
School Board Legal Liability - NJSIG	16,000,000	5,000
Public Employees Faithful Performance Blanket		
Treasurer of School Monies	800,000	1,000
Board Secretary/Asst. Business Administrator	900,000	1,000

Source: District's records

SINGLE AUDIT SECTION



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
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 INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities and each major fund of the East Orange Board of Education as of and for the fiscal year ended June 30, 2024 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 December 10, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 through 2024-005 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Orange Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 through 2024-005.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated December 10, 2024.

East Orange Board of Education's Responses to Findings

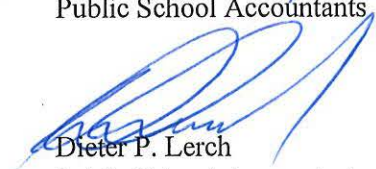
Government Auditing Standards requires the auditor to perform limited procedures on the East Orange Board of Education's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The East Orange Board of Education's responses were not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

Purpose of this Report

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



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



Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
December 10, 2024



LERCH, VINCI & BLISS, LLP

EXHIBIT K-2

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE U.S. UNIFORM GUIDANCE AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY OMB
CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the East Orange Board of Education's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2024. 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, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey; audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and audit requirements of New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Our responsibilities under those standards, U.S. Uniform Guidance and New Jersey OMB Circular are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the East Orange Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the East Orange Board of Education's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulation, rules, and provisions of contracts or grant agreements applicable to the East Orange Board of Education's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the East Orange Board of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance and New Jersey OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the East Orange Board of Education's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance, and New Jersey OMB Circular 15-08, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the East Orange Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the East Orange Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the East Orange Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with U.S. Uniform Guidance and New Jersey OMB Circular 15-08 which are described in the accompanying schedule of findings and questioned costs as items 2024-006 through 2024-010. Our opinion on each major federal and state program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-006 through 2024-010 to be significant deficiencies.


Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

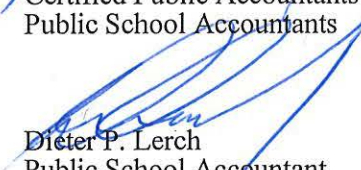
Government Auditing Standards requires the auditor to perform limited procedures on the East Orange Board of Education's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The East Orange 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, 2024, 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 December 10, 2024, which contained unmodified on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by the U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.


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


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
December 10, 2024

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Federal Grant/ Pass-Through Grantee/ Program Title	Federal A.I. No.	FAIN Number	Grant Period	Award Amount	July 1, 2023 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2023	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Cancelled Encumbrances	A/R Adjustments	Deferred Rev. Adjustments	June 30, 2024 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2024	Memo GAAP Receivable
U.S. Dept of Agriculture:																			
Passed-Through State Department of Education:																			
Food Service Fund:																			
National School Lunch																			
Cash Assistance	10.555	241NJ304N1099	7/1/23-6/30/24							\$ 3,608,889	\$ 3,878,378					\$ (269,489)		\$ (269,489)	
Cash Assistance	10.555	231NJ304N1099	7/1/22-6/30/23	\$ 3,188,968	\$ (449,913)					449,913									
Cash Assistance - Covid Supply Chain Assistance	10.555	241NJ304N1099	7/1/23-6/30/24	200,927						200,927	200,927								
Non Cash Assistance	10.555	241NJ304N1099	7/1/23-6/30/24	239,190						239,190	235,692						\$ 3,498		
Non Cash Assistance	10.555	231NJ304N1099	7/1/22-6/30/23	444,219		\$ 6,174					6,174					\$ -			
School Breakfast	10.553	241NJ304N1099	7/1/23-6/30/24	1,579,437						1,467,379	1,579,437					(112,058)		(112,058)	
School Breakfast	10.553	231NJ304N1099	7/1/22-6/30/23	1,147,509	(179,613)					179,613									
Summer Food Program	10.559	241NJ304N1099	7/1/23-6/30/24	119,669						119,669	119,669								
After School Snack	10.555	241NJ304N1099	7/1/23-6/30/24	263,690						263,690	263,690								
After School Snack	10.555	231NJ304N1099	7/1/22-6/30/23	209,582	(30,215)					30,215									
Total U.S. Department of Agriculture/Child Nutrition Cluster					(659,741)	6,174				6,559,485	6,283,967					(381,547)	3,498		(381,547)
Fresh Fruit and Vegetable Program	10.582	241NJ304L1603	7/1/23-6/30/24	194,306						194,306	194,306								
Fresh Fruit and Vegetable Program	10.582	231NJ304L1603	7/1/22-6/30/23	305,804	(55,500)					55,500									
PEBT - Administrative Grant	10.649	2022225900941	7/1/23-6/30/24							3,256	3,256								
Local Food for COOP Program	10.185	N/A	7/1/23-6/30/24	3,998						3,998	3,998								
Total U.S. Department of Agriculture/					(715,241)	6,174				6,816,545	6,485,527					(381,547)	3,498		(381,547)
U.S. Dept. of Health and Human Services																			
General Fund:																			
Medical Assistance Program	93.778	2005NJ5MAP	7/1/23-6/30/24	140,968						140,968	140,968								
Total General Fund										140,968	140,968								
U.S. Dept of Education:																			
Passed-Through State Department of Education:																			
Special Revenue Fund																			
Title I FY 2024 A & D (231)	84.010	S010A240030	7/1/23-9/30/24	5,477,984				\$ (328,042)	\$ 328,042	3,962,214	5,315,564					(1,843,812)	490,462	81,628	(1,353,350)
Title I FY 2023 A & D (232)	84.010	S010A230030	7/1/22-9/30/23	5,541,865	(2,673,682)	\$ 87,821		328,042	(328,042)	2,345,640			81,628		240,221				
Title I FY 2022 A & D (231)	84.010	S010A220030	7/1/21-9/30/22	4,214,308			105,478					105,478						\$ -	
Title I SIA FY 2023 (234)	84.010	S010A240030	7/1/23-9/30/24	800,500				(217,565)	217,565	298,676	462,345					(719,389)	555,720		(163,669)
Title I SIA FY 2023	84.010	S010A230030	7/1/22-9/30/23	332,500	(316,153)	165,492		217,565	(217,565)	98,588			2,000		52,073			2,000	
Title I SIA FY 2022 (236)	84.010	S010A220030	7/1/21-9/30/22	128,700			7,749					7,749							
Total Title I - Cluster					(2,989,835)	253,313	113,227			6,705,118	5,777,909	113,227	83,628		292,294	(2,563,201)	1,046,182	83,628	(1,517,019)
I.D.E.A. Part B, Basic FY 2023 (255)	84.027A	H027A240100	7/1/23-9/30/24	2,703,678				(158,701)	158,701	2,356,775	2,295,221					(505,604)	567,158		
I.D.E.A. Part B, Basic FY 2023 (255)	84.027A	H027A230100	7/1/22-9/30/23	2,534,338	(909,870)	166,732		158,701	(158,701)	560,192			143,483	\$ 190,977	\$ (8,031)			143,483	
I.D.E.A. Part B, Basic FY 2022 (255)	84.027A	H027A220100	7/1/21-9/30/22	2,513,087			33,131					33,131							
I.D.E.A. Part B Preschool FY 2024 (257)	84.173A	H173A240114	7/1/23-9/30/2024	89,921						88,130	88,420					(1,791)	1,501		(290)
I.D.E.A. Part B Preschool FY 2023 (257)	84.173A	H173A230114	7/1/22-9/30/23	90,377	(65,710)					65,710									
ARP I.D.E.A. Part B Basic (256/259)	84.027X	H027A220114	7/1/21-9/30/22	538,593	(159,665)					159,665			35,084					35,084	
IDEA CCLC Supplemental Discretionary Grant (260)	84.027A	H027A240100	10/1/23-8/31/24	30,000						\$ 18,521	21,069					(11,479)	8,931	\$ -	(2,548)
Total IDEA - Cluster					(1,135,245)	166,732	33,131			3,248,993	2,404,710	33,131	178,567	190,977	(8,031)	(518,874)	577,590	178,567	(2,833)

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Federal Grant/ Pass-Through Grantor/ Program Title	Federal A.I. No.	FAIN Number	Grant Period	Award Amount	July 1, 2023 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2023	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Cancelled Encumbrances	A/R Adjustments	Deferred Rev. Adjustments	June 30, 2024 (Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2024	Memo GAAP Receivable
U.S. Dept of Education: Passed-Through State Department of Education: (Continued)																			
Title III FY 2024 (242)	84.365	S365A240030	7/1/23-9/30/24	\$ 89,889						\$ 74,216	\$ 81,614					\$ (15,673)	\$ 8,275		\$ (7,398)
Title III FY 2023 (242)	84.365	S365A230030	7/1/22-9/30/23	85,061	\$ (23,544)	-				23,544									
Title III FY 2022 (241)	84.365	S365A220030	7/1/21-9/30/22	93,019	-	\$ -	286					\$ 286							
Title III Immigrant FY 2024 (243)	84.365	S365A240030	7/1/23-9/30/24	110,104	-	-				88,857	107,677					(21,247)	2,427		(18,820)
Title III Immigrant FY 2022 (243)	84.365	S365A230030	7/1/21-9/30/22	64,511	-	-	1,530					1,530							
Total Title III - Cluster					(23,544)	-	1,816			186,617	189,291	1,816				(36,920)	10,702		(26,218)
Carl Perkins Vocational FY 2024 (361)	84.048	V048A240030	7/1/23-9/30/24	104,326						101,651	103,998					(2,347)			(2,347)
Carl Perkins Vocational FY 2023 (361)	84.048	V048A230030	7/1/22-9/30/23	87,058	(27,391)	-				27,391									
Carl Perkins Vocational FY 2022 (361)	84.048	V048A220030	7/1/21-9/30/22	63,451	-	-	2,661						2,661						
Middle Grades Career Awareness (391) CFDA 84.048	84.048	24E00079	7/1/23-6/30/24	73,066						57,296	49,438						\$ 7,858		
Middle Grades Career Awareness (391)	84.048	22E00122		68,498						35,466				(34,013)			1,453		
Adult Basic Education-ABE SKILLS (618)	84.048	V048A240030	7/1/22-6/30/23	93,330	(67,497)	-	-			65,444	1,943					(3,996)			(3,996)
Career and Technical Education - Basic Grants - Cluster					(94,888)	-	2,661			287,248	155,379	2,661		(34,013)		(6,343)		9,311	(6,343)
Advanced Computer Science Comp (290)	N/A	N/A	1/15/19-6/30/20	42,493	(3,469)									\$ 3,469					
Addressing Student Learning Loss (480)	N/A	N/A	4/1/21-8/31/22	155,990	(12,939)		135					135		12,939					
Additional Special Education and Compensatory Aid	21.027	SLFRDOE1SES	7/1/23-6/30/24	66,268	-					66,268	66,268								
Coronavirus Relief Fund Grant (479)	21.019	SLT0228	7/1/20-6/30/21	1,061,407	-	274										\$ 274			
Elementary and Secondary School Emergency Relief Fund ESSER I Act (477)	84.425D	S425D200027	3/13/20-9/30/22	3,600,968			10,225					10,225							
ESSER II - Corona Resp and Relief Supp App. (483)	84.425D	S425D240027	3/13/20-9/30/23	14,724,853	-	2,725					2,725								
ESSER II - Learning Acceleration (484)	84.425D	S425D210027	3/13/20-9/30/23	944,966	-														
ESSER II - Mental Health (485)	84.425D	S425D210027	3/13/20-9/30/23	49,341	(3,320)	-	-			3,320									
ARP Homeless (237)	84.425W	S425W210031	4/23/21-9/30/24	144,273	(106,634)	72,961				96,563	77,619	\$ 4,658				(10,071)			(10,071)
ARP -Geer SFRF High Impact Tutoring	84.425V	S425V240031	4/23/21-9/30/2024	768,000						500,856	627,506					(267,144)	140,494		(126,650)
ARP ESSER III (487)	84.425U	S425U240027	3/13/20-9/30/24	33,093,157	(15,533,325)	1,890,949		\$ 1,234,166		14,117,567	3,859,601		784,068			(1,415,758)	49,582		(1,366,176)
ESSER III - Acel Learning Coach and Educator	84.425U	S425U240027	3/13/20-9/30/24	1,012,185	(795,700)	467,912				738,723	456,402					(56,977)	11,510		(45,467)
ESSER III - Evidence Based Summer Learning	84.425U	S425U240027	3/13/20-9/30/24	69,009	(33,775)	69,009				42,348	68,983					(11,427)	26		
ESSER III - Evidence Based Comprehensive Beyond	84.425U	S425U240027	3/13/20-9/30/24	69,009	(33,775)	53,775				10,584	52,447					(43,191)	1,328		(41,863)
ESSER III - NJTSS Men Hen Supp Staffing (491)	84.425U	S425U240027	3/13/20-9/30/24	45,000	(41,650)	-	-			41,650									
Total ESSER Fund - Elementary and Secondary School Fund - Cluster					(16,588,179)	2,557,331	10,225		1,234,166	15,551,611	5,145,283	10,225	788,726			(1,804,568)	202,940		(1,590,227)
Extended Learning Program	84.287	S287C200030	7/1/20-6/30/21	-	(28,638)									28,638					
Extended Learning Program	84.287	S287C190030	7/1/19-6/30/20	250,000	(27,965)									27,965					
Extended Learning Program	84.287	S287C180030	7/1/18-6/30/19	325,000	(29,086)									29,086					
21st Century Grant (280)	84.287	S287C240030	9/1/23-8/31/24	549,988						441,451	531,717					(108,537)	18,271		(90,266)
21st Century Grant (280)	84.287	S287C230030	9/1/22-8/31/23	550,000	(342,892)					328,592	3,882		3,882			(14,300)			(14,300)
Title IV Part A (282)	84.424	S424A240031	7/1/23-9/30/24	420,318				(36,936)	68,117	157,561	421,938					(299,693)	66,497		(233,196)
Title IV Part A (282)	84.424	S424A230031	7/1/22-9/30/23	350,156	(215,829)	47,107		36,936	(68,117)	178,893			4,524		21,010			4,524	
Title IV Part A (281)	84.424	S424A220031	7/1/21-9/30/22	327,913	-	-	1,396					1,396							
Title II, Ike Math/Science FY 2023 (272)	84.367A	S367A240029	7/1/23-9/30/24	502,182				(253,553)	253,553	369,485	693,284					(386,250)	62,451		(323,799)
Title II, Ike Math/Science FY 2022 (272)	84.367A	S367A230029	7/1/22-9/30/23	602,328	(387,196)	105,947		253,553	(253,553)	133,643			1,091		147,606			1,091	
Title II, Ike Math/Science FY 2022 (271)	84.367A	S367A220029	7/1/21-9/30/22	515,915	-	-	9,521					9,521							
Total Special Revenue					(21,879,705)	3,130,704	172,112		1,234,166	27,655,480	15,389,661	172,112	1,060,418	259,061	452,879	(5,738,686)	1,984,907	277,121	(3,804,206)
Total Federal Assistance					\$ (22,594,946)	\$ 3,136,878	\$ 172,112	\$ -	\$ 1,234,166	\$ 34,612,993	\$ 22,016,156	\$ 172,112	\$ 1,060,418	\$ 259,061	\$ 452,879	\$ (6,120,233)	\$ 1,988,405	\$ 277,121	\$ (4,185,753)

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2023			Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	June 30, 2024		Due To Grantor at June 30, 2023	GAAP Receivable	Cumulative Total Expenditures
				(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2022						(Accounts Receivable)	Deferred Revenue			
State Department of Education :																
General Fund																
Equalization Aid	24-495-034-5120-078	7/1/23-6/30/24	\$ 134,162,325					\$ 120,790,327	\$ 134,162,325			\$ (13,371,998)		*		\$ 134,162,325
Equalization Aid	23-495-034-5120-078	7/1/22-6/30/23	134,162,325	\$ (13,367,520)				13,367,520				-		*		-
Maintenance of Equity Aid	23-495-034-5120-128	7/1/22-6/30/23	3,039,269	(3,039,269)				3,039,269						*		-
Categorical Special Education Aid	24-495-034-5120-089	7/1/23-6/30/24	7,715,286					6,946,301	7,715,286			(768,985)		*		7,715,286
Categorical Special Education Aid	23-495-034-5120-089	7/1/22-6/30/23	7,715,286	(768,727)				768,727				-		*		-
Security Aid	24-495-034-5120-084	7/1/23-6/30/24	4,014,478					3,614,354	4,014,478			(400,124)		*		4,014,478
Security Aid	23-495-034-5120-084	7/1/22-6/30/23	4,014,478	(399,990)				399,990				-		*		-
Adjustment Aid	24-495-034-5120-085	7/1/23-6/30/24	28,022,427					25,229,424	28,022,427			(2,793,003)		*		28,022,427
Adjustment Aid	23-495-034-5120-085	7/1/22-6/30/23	28,022,427	(2,792,068)				2,792,068				-		*		-
				-	-	-	-	-	-	-	-	-	-	*	-	-
Total State Aid Public Cluster				(20,367,574)	-	-	-	176,947,980	173,914,516	-	-	(17,334,110)	-	*	-	173,914,516
														*		
Transportation Aid	24-495-034-5120-014	7/1/23-6/30/24	1,172,856					1,055,957	1,172,856			(116,899)		*		1,172,856
Transportation Aid	23-495-034-5120-014	7/1/22-6/30/23	1,172,856	(116,860)				116,860				-		*		-
Extraordinary Aid	24-100-034-5120-044	7/1/23-6/30/24	2,157,206						2,157,206			(2,157,206)		*		2,157,206
Extraordinary Aid	23-100-034-5120-044	7/1/22-6/30/23	1,909,412	(1,909,412)				1,909,412.00				-		*		-
TPAF Social Security	24-495-034-5094-003	7/1/23-6/30/24	5,548,726					5,253,667	5,838,726			(585,059)		*	\$ (585,059)	5,838,726
TPAF - On Behalf Pension														*		-
Normal Contribution	24-100-034-5094-002	7/1/23-6/30/24	32,856,244					32,482,244	32,482,244					*		32,482,244
NCGI Premium Contribution	24-495-034-5094-004	7/1/23-6/30/24	370,442					370,442	370,442					*		370,442
Post Retirement Medical Contribution	24-100-034-5094-001	7/1/23-6/30/24	8,941,293					8,941,293	8,941,293					*		8,941,293
Long Term Disability Contribution	24-100-034-5094-005	7/1/23-6/30/24	7,903	-	-	-	-	7,903	7,903	-	-	-	-	*	-	7,903
				-	-	-	-	-	-	-	-	-	-	*	-	-
Total General Fund				(22,393,846)	-	-	-	227,085,758	224,885,186	-	-	(20,193,274)	-	*	(585,059)	224,885,186
														*		
State Department of Education - Food Program																
National School Lunch	24-100-010-3350-023	7/1/23-6/30/24	81,842					76,155	81,842			(5,687)		*	(5,687)	81,842
National School Lunch	23-100-010-3350-023	7/1/22-6/30/23	90,980	(13,827)				13,827				-		*	-	-
National School Lunch - Breakfast	23-100-010-3350-023	7/1/22-6/30/23	7,231	(1,341)				1,341				-		*	-	-
National School Lunch - After the Bell	24-100-010-3350-023	7/1/23-6/30/24	78,024					72,489	78,024			(5,535)		*	(5,535)	78,024
National School Lunch - After the Bell	23-100-010-3350-023	7/1/22-6/30/23	67,461	(11,362)	-	-	-	11,362	-	-	-	-	-	*	-	-
				-	-	-	-	-	-	-	-	-	-	*	-	-
Total State Dept. of Educ. - Food Program				(26,530)	-	-	-	175,174	159,866	-	-	(11,222)	-	*	(11,222)	159,866
														*		
State Department of Education :																
Special Revenue																
Preschool Education Aid (218)	24-495-034-5120-086	7/1/23-6/30/24	19,574,751				\$ 3,768,236	17,617,276	20,627,226		\$ 7,237	(1,957,475)	\$ 2,722,998	*		20,627,226
Preschool Education Aid (218)	23-495-034-5120-086	7/1/22-6/30/23	18,647,479	(1,864,748)	\$ 3,768,236		(3,768,236)	1,864,748				-	-	*		-
				-	-			-	-			-	-	*		-
Wrap Around (431)	24-495-034-5120-086	7/1/2023-6/30/2	141,029	-	-			141,029				-	141,029	*		-
				-	-			-	-			-	-	*		-
NJ Non-public Aid Auxiliary Services-Ch.192:																
Compensatory Education (502)	24-100-034-5120-067	7/1/23-6/30/24	240,234	-				240,234	211,984			-		*	-	211,984
Transportation (505)	24-100-034-5120-068	7/1/23-6/30/24	27,704					27,704	24,934			-		*		24,934
Transportation (505)	23-100-034-5120-068	7/1/22-6/30/23	31,350		\$ 8,349					\$ 8,349		-		*		-
Nonpublic Home Instruction	24-100-034-5120-067	7/1/23-6/30/24	5,039					3,338	5,039			(5,039)		*	(5,039)	5,039
Nonpublic Home Instruction	23-100-034-5120-067	7/1/22-6/30/23	3,338	(3,338)	-	-	-	-	-	-	-	-	-	*	-	-
				(3,338)	-	8,349	-	271,276	241,957	8,349	-	(5,039)	-	*	(5,039)	241,957

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

State Grant/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2023				Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	June 30, 2024				GAAP Receivable	Cumulative Total Expenditures
				(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2022							(Accounts Receivable)	Deferred Revenue	Due To Grantor at June 30, 2023			
NJ Non-public Aid Handicapped Services-Ch.193:																		
Supplemental Instruction (506)	24-100-034-5120-066	7/1/23-6/30/24	\$ 30,562						\$ 30,562	\$ 20,402					\$ 10,160		\$	20,402
Supplemental Instruction (506)	23-100-034-5120-066	7/1/22-6/30/23	29,736	-		\$ 7,764					\$ 7,764				-		-	
Examination & Classification (507)	24-100-034-5120-066	7/1/23-6/30/24	38,102						38,102	22,568					15,534		-	22,568
Examination & Classification (507)	23-100-034-5120-066	7/1/22-6/30/23	30,525	-		5,499					5,499	\$ 2,086			2,086		-	
Corrective Speech (508)	24-100-034-5120-066	7/1/23-6/30/24	21,390						21,390	8,463					12,927		-	8,463
Corrective Speech (508)	23-100-034-5120-066	7/1/22-6/30/23	23,250	-	-	1,395		-			1,395				-		-	
Total Non Public Handicapped Service Aid (Chap 193) Cluster				-	-	14,658		-	90,054	51,433	14,658	2,086			40,707		-	51,433
NJ Non-public Textbooks (501)	24-100-034-5120-064	7/1/23-6/30/24	19,019						19,019	9,782					9,237			9,782
NJ Non-public Textbooks (501)	23-100-034-5120-064	7/1/22-6/30/23	11,220			575					575	163			163		-	
NP Teachers - Stem Grant	N/A	7/1/23-6/30/24	50,936						33,403	50,936			\$ (17,533)				(17,533)	50,936
Nursing Services (509)	24-100-034-5120-070	7/1/23-6/30/24	39,480						39,480	37,844					1,636			37,844
Nursing Services (509)	23-100-034-5120-070	7/1/21-6/30/22	19,040									2,564			2,564		-	
Nursing Services (509)	22-100-034-5120-070	7/1/21-6/30/22	41,440			215									215		-	
Technology (512)	24-100-034-5120-573	7/1/23-6/30/24	16,121						16,121	13,461					2,660			13,461
Security (511)	24-100-034-5120-508	7/1/23-6/30/24	67,445						67,445	33,003					34,442			33,003
NJ Afterschool Program (422) FY 2022	N/A	4/1/23-8/31/23			\$ 45,003							(45,003)			-			-
NJ Afterschool Program (422) FY 2022	N/A	4/1/22-8/31/22	166,051		12,622							(12,622)			-			-
NJ Afterschool Program (422) FY 2022	N/A	4/1/22-8/31/22	267,012												-			-
NJ Afterschool Program (422) FY 2021	N/A	5/1/21-8/31/22	250,000			-									-			-
SDA Emergent & Capital Needs Grant	N/A	7/1/23-6/30/24	1,375,851						1,375,851	1,212,401				\$ 163,180				1,212,401
SDA Emergent & Capital Needs Grant	N/A	7/1/22-6/30/23	1,565,169		528,822							35,000		563,822				-
NJ Dept of Labor Pre Apprent In Career Education - PACE	N/A	7/1/23-12/15/2	597,600						324,424	369,983			(273,176)	227,617			(45,559)	369,983
NJ DEP - Trees for Schools Grant	N/A	7/1/23-6/30/26	227,477							159,232			(159,232)				(159,232)	159,232
Local Recreation Improvement Grant	22-495-022-8030-668	2/1/22-8/31/23	100,000	\$ (100,000)					100,000								-	-
Middle Grades Career Awareness (390)	22E00122	9/1/22-8/30/23	68,498	(34,013)								34,013			-		-	-
Middle Grades Career Awareness (390)	22E00122	9/1/21-6/30/22	68,795	-											-		-	-
Addressing Student Learning Loss (480)	21E00172	4/1/21-8/31/22	155,990												-		-	-
Bullying Grant (292)					6,776							(6,776)			-		-	-
HIV Assistance Grant 16/17			1,500		1,500							(1,500)			-		-	-
HIV Assistance Grant 15/16	7/1/15-6/30/16		2,500		2,500							(2,500)			-		-	-
HIV Assistance Grant 12/13			1,250		1,250							(1,250)			-		-	-
HIV Assistance Grant 11/12					1,875							(1,875)			-		-	-
Total State Dept. of Educ. - Special Rev				\$ (2,002,099)	\$ 4,368,584	\$ 23,797	\$ -	\$ -	\$ 21,959,856	\$ 22,807,258	\$ 23,582	\$ 9,537	\$ (2,412,435)	\$ 3,818,646	\$ 122,644	\$ -	\$ (227,363)	\$ 22,807,258
Capital Projects Fund																		
Economic Development Authority ("EDA")																		
Educational Facilities Construction and Financing Act of 2000																		
On-Behalf Contribution	1800	7/1/23-6/30/24	138,681	-	-	-	-	-	138,681	138,681	-	-	-	-	-	-	-	\$ 138,681
Debt Service Fund																		
Debt Service Aide-Type II	24-495-034-5120-075	7/1/23-6/30/24	3,495,849	-	-	-	-	-	3,495,849	3,495,849	-	-	-	-	-	-	-	3,495,849
Total State Financial Assistance Subject to Single Audit Determination				\$ (24,422,475)	\$ 4,368,584	\$ 23,797	\$ -	\$ -	\$ 252,855,318	\$ 251,486,840	\$ 23,582	\$ 9,537	\$ (22,616,951)	\$ 3,818,646	\$ 122,644	\$ -	\$ (823,644)	\$ 251,486,840
State Financial Assistance																		
Not Subject to Single Audit Determination																		
General Fund																		
Normal Contribution	24-100-034-5094-002	7/1/23-6/30/24	32,856,244						(32,482,244)	(32,482,244)								(32,482,244)
NCGI Premium Contribution	24-495-034-5094-004	7/1/23-6/30/24	370,442						(370,442)	(370,442)								(370,442)
Post Retirement Medical Contribution	24-100-034-5094-001	7/1/23-6/30/24	8,941,293						(8,941,293)	(8,941,293)								(8,941,293)
Long Term Disability Contribution	24-100-034-5094-005	7/1/23-6/30/24	7,903						(7,903)	(7,903)								(7,903)
Capital Projects Fund																		
Economic Development Authority ("EDA")																		
Educational Facilities Construction and Financing Act of 2000																		
On-Behalf Contribution	1800	7/1/23-6/30/24		-	-	-	-	-	(138,681)	(138,681)	-	-	-	-	-	-	-	(138,681)
Total State Financial Assistance Utilized for Calculation to Determine Major Programs				\$ (24,422,475)	\$ 4,368,584	\$ 23,797	\$ -	\$ -	\$ 210,914,755	\$ 209,546,277	\$ 23,582	\$ 9,537	\$ (22,616,951)	\$ 3,818,646	\$ 122,644	\$ -	\$ (823,644)	\$ 209,546,277

**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, 2024**

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 in 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 Principles, 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 \$253,638 for the general fund and an increase of \$7,196,832 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	\$ 140,968	\$ 224,631,528	\$ 224,772,496
Special Revenue Fund	21,961,207	23,431,272	45,392,479
Capital Projects Fund		138,681	138,681
Debt Service Fund		3,495,849	3,495,849
Food Service Fund	<u>6,485,527</u>	<u>159,866</u>	<u>6,645,393</u>
Total Financial Assistance	<u>\$ 28,587,702</u>	<u>\$ 251,857,196</u>	<u>\$ 280,444,898</u>

**EAST ORANGE BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 \$5,838,726 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, 2024. The amount reported as TPAF Pension System Contributions in the amount of \$32,852,666, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$8,941,293 and TPAF Long-Term Disability Insurance in the amount of \$7,903 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2024. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$138,681 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, 2024.

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.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	<u>\$3,683,668</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.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Part I – Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified? yes X no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses? X yes none reported

Noncompliance material to the basic financial statements noted? X yes no

Federal Awards Section

Internal Control over compliance:

1) Material weakness(es) identified? yes X no

2) Were significant deficiencies identified that were not considered to be material weaknesses? X yes none reported

Type of auditor's report on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? X yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553</u>	<u>241NJ304N1099</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>241NJ304N1099</u>	<u>National School Lunch</u>
<u>10.559</u>	<u>241NJ304N1099</u>	<u>Summer Food Program</u>
<u>84.425D</u>	<u>S425D210027</u>	<u>CRRSA ESSER II Program Cluster</u>
<u>84.425U</u>	<u>S425U210027</u>	<u>ARP ESSER III Program Cluster</u>
<u>84.425W</u>	<u>S425W210031</u>	<u>ARP Homeless</u>
<u>84.425V</u>	<u>S425W240031</u>	<u>ARP High Impact Tutoring</u>
<u>84.424</u>	<u>S424A240031</u>	<u>Title IV</u>

Dollar threshold used to determine Type A Programs \$ 750,000

Auditee qualified as low-risk auditee? X yes no

State Awards Section

Unmodified

 yes X no

 X yes none reported

 X yes no

Transportation Aid

\$ 3,000,000

X yes no

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-001

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

Criteria or specific requirement:

State Department of Education's GAAP Technical Accounting Manual.

Condition:

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

Context:

- Audit adjustments were required to reconcile the subsidiary ledgers and supporting documentation to the general ledger accounts.
- PERS annual contribution charged to the general ledger account rather than required budget 11-000-291-249 account - \$4,142,163.
- Teacher share of TPAF FICA reimbursements was charged to an expense account rather than required general ledger account - \$4,455,052.
- General Fund appropriation for the contribution to School Based Budget ("SBB") was not in agreement with the required contribution per the SBB budget - \$3,086,616 difference.
- ESIP debt service payment charged to Debt Service Fund rather than General Fund - \$504,400.
- Numerous duplicate miscellaneous reserve and tax accounts exist in the Agency Fund.

Effect:

Accounting records did not accurately reflect the financial transactions of the District in each of the respective funds. Audit adjustments were made to the District's financial records to reflect the proper balances.

Cause:

Unknown.

Recommendation:

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

View of Responsible Officials and Planned Corrective Actions:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-002

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:

Monthly reports throughout the year were not submitted within 60 days of the prior months end.

Context:

See Condition.

Effect:

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

Cause:

Unknown.

Recommendation:

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

View of Responsible Officials and Planned Corrective Actions:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-003

We noted seventeen (17) budget line accounts in the General Fund that were overexpended at June 30, 2024.

Criteria or Specific Requirement:

GAAP Technical Systems Manual; NJAC 6A:23A-13.3

Condition:

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

Context:

See Finding.

Effect:

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

Cause:

Unknown

Recommendation:

Internal controls be reviewed to ensure sufficient budget appropriations are available prior to the expenditure of funds.

View of Responsible Officials and Planned Corrective Actions:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-004

Our audit revealed the Food Service Operating Fund incurred an operating loss of \$1,738,535 for the fiscal year 2023/24. This resulted in a deficit net position in the Enterprise Fund of \$1,893,069.

Criteria or Specific Requirement:

GAAP Technical Systems Manual; NJAC 6A:23A-16.10

Condition:

Food Service Enterprise Fund expenses exceeded revenues resulting in an operating deficit at June 30, 2024.

Context:

The District entered in a FSMC contract with Sodexo whereby Sodexo guaranteed the District a profit of \$536,354. However the return guaranteed by Sodexo was not achieved and the Food Service operation incurred an operating loss of \$1,738,535 for the fiscal year 2023/24.

Effect:

The District incurred an operating deficit as of June 30, 2024 in the Food Service Enterprise Fund.

Cause:

See Context above.

Recommendation:

Contract provisions be reviewed with the food service provider in an effort to recoup the guaranteed return as provided in the contract award.

Management Responses:

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-005

Our audit with respect to school purchasing revealed the following:

- a) A vendor was awarded a contract for infrastructure consulting services in excess of the bid threshold which was not formally bid or approved by state contract or cooperative purchasing agreement.
- b) Numerous instances were noted where contract awards were made under cooperative purchase and state contract agreements where the supporting cooperative and state contract documentation was not obtained and verified to the vendor invoices.
- c) A contract awarded for HVAC services through a national cooperative purchase agreement was not advertised and a low cost vendor analyses was not completed.
- d) The State Comptroller was not notified of a contract award for auditorium renovations in excess of \$2.5 million.
- e) A contract for the acquisition of computer equipment in excess of the bid threshold was not approved by the Board and included in the minutes.
- f) Professional service contract awards for educational services were not advertised in the official newspaper.

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 infrastructure consulting services in the amount of \$175,370 which was not formally bid or approved by state contract or cooperative purchasing agreement.
- b) Eight (8) contracts were awarded under cooperative purchase and state contract agreements where the supporting cooperative and state documentation was not verified to the vendor invoices.
- c) Contract awarded for HVAC services through a national cooperative in the amount of \$1,302,656 was not advertised and a low cost vendor analysis was not completed.
- d) State comptroller was not notified for one (1) contract in excess of \$2.5 million. Contract award was \$2.8 million.
- e) One (1) contract awarded for the acquisition of computer equipment in the amount of \$486,775 was not approved in the minutes.
- f) Two (2) professional service contract awards were not advertised. - \$895,850.

Context:

See Condition.

Effect:

Noncompliance with requirements of the Public School Contracts Law.

Cause:

Unknown.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-005 (Continued)

Recommendation:

It is recommended that all contract awards and payments under bidding and cooperative/state purchasing be made in accordance with Local Public Contracts Law.

View of Responsible Officials and Planned Corrective Actions:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-006

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 2023/24 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.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-007

Our audit revealed that the monthly Board Secretary and Treasurer reports were not 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

Monthly reports throughout the year were not submitted within 60 days of the prior month's end

Questioned Costs

None.

Context

See Condition.

Effect

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

Cause

Unknown.

Recommendation

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

View of Responsible Officials and Planned Corrective Action

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-008

We noted seventeen (17) budget line accounts in the General Fund that were overexpended at June 30, 2024.

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 year-end overexpenditures.

Questioned Costs

None.

Context

See Finding.

Effect

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

Cause

Unknown.

Recommendation

Internal controls be reviewed to ensure sufficient budget appropriations are available prior to the expenditure of funds.

View of Responsible Officials and Planned Corrective Action

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-009

Debt service state aid was recorded as a revenue in the General Fund.

State Program Information

Debt Service 495-034-5120-075

Criteria or Specific Requirement

State Grant Compliance Supplement – Debt Service Aid - Reporting

Condition

State aid for debt service payments in the amount of \$3,495,849 was incorrectly posted in the General Fund.

Questioned Costs

None.

Context

See Condition 2024-009.

Effect

Accounting records of the Debt Service Fund did not accurately reflect the financial transactions of the Fund. Audit adjustments were made to the District financial records to reflect the proper balances.

Cause

Unknown.

Recommendation

Debt service state aid be recorded as a revenue in the Debt Service Fund rather than the General Fund.

View of Responsible Officials and Planned Corrective Action

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

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2024-010

Our audit with respect to school purchasing revealed the following:

- a) A vendor was awarded a contract for infrastructure consulting services in excess of the bid threshold which was not formally bid or approved by state contract or cooperative purchasing agreement.
- b) Numerous instances were noted where contract awards were made under cooperative purchase and state contract agreements where the supporting cooperative and state contract documentation was not obtained and verified to the vendor invoices.
- c) A contract awarded for HVAC services through a national cooperative purchase agreement was not advertised and a low cost vendor analyses was not completed.
- d) The State Comptroller was not notified of a contract award for auditorium renovations in excess of \$2.5 million.
- e) A contract for the acquisition of computer equipment in excess of the bid threshold was not approved by the Board and included in the minutes.
- f) Professional service contract awards for educational services were not advertised in the official newspaper.

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 infrastructure consulting services in the amount of \$175,370 which was not formally bid or approved by state contract or cooperative purchasing agreement.
- b) Eight (8) contracts were awarded under cooperative purchase and state contract agreements where the supporting cooperative and state documentation was not verified to the vendor invoices.
- c) Contract awarded for HVAC services through a national cooperative in the amount of \$1,302,656 was not advertised and a low cost vendor analysis was not completed.
- d) State comptroller was not notified for one (1) contract in excess of \$2.5 million. Contract award was \$2.8 million.
- e) One (1) contract awarded for the acquisition of computer equipment in the amount of \$486,775 was not approved in the minutes.
- f) Two (2) professional service contract awards were not advertised. - \$895,850.

Questioned Costs

Unknown.

Context:

See Condition.

**EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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 2024-010 (Continued)

Effect:

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

Cause:

Unknown.

Recommendation:

It is recommended that all contract awards and payments under bidding and cooperative/state purchasing be made in accordance with Local Public Contracts Law.

View of Responsible Officials and Planned Corrective Actions:

Management has reviewed this finding and has indicated it will revise its procedures to ensure corrective action is taken.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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

2023-001 and 2023-006

Condition:

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

Status

See Finding 2024-002 and 2024-007.

2023-002 and 2023-007

Condition:

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

Status

See Finding 2024-003 and 2024-008.

2023-003

Condition:

Certain purchase orders classified as encumbrances payable were determined to be accounts payable in the General Fund.

Status:

Corrective action has been taken.

2023-004 and 2023-008

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.

Status:

See Finding 2024-005 and 2024-009.

**EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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

2023-005

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.

Status

See Finding 2024-006

2023-009

Condition:

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

Status

June 30, 2024 Pension and Social Security reimbursement has been accrued by the District.