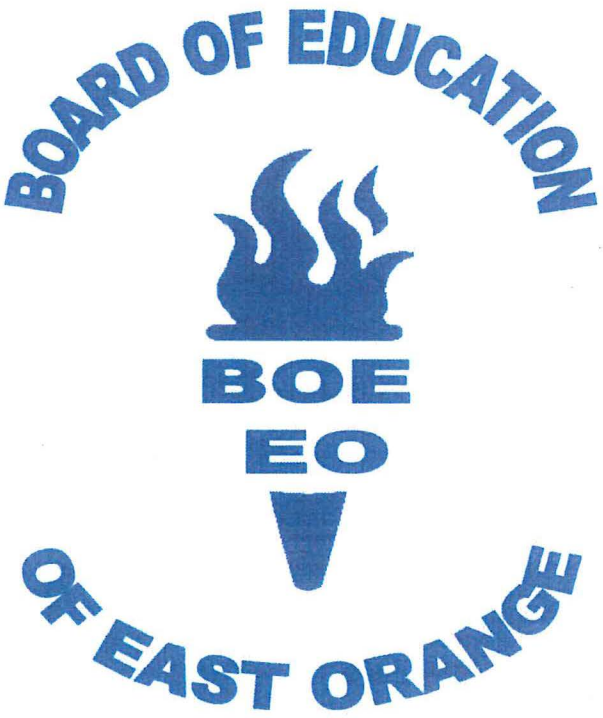
COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

COMPREHENSIVE ANNUAL

FINANCIAL REPORT

of the

East Orange Board of Education

East Orange, New Jersey

For The Fiscal Year Ended June 30, 2019

Prepared by

East Orange Board of Education
Finance Department

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INTRODUCTORY SECTION

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

Board Members
Ms. Terry S. Tucker, President
Mrs. Marsha B. Wilkerson, Vice President
Ms. Darlene Clovis
Mr. Cameron B. Jones, Sr.
Mrs. Tashia Owens Muhammad
Mr. Vernon Pullins, Jr.
Mr. Wayne R. Stackhouse, Jr.

Superintendent of Schools
Dr. Kevin R.West
kevin.west@eastorange.k12.nj.us

Board Secretary/School Business Administrator
Ms. Beth Brooks

November 26, 2019

Ms. Terry S. Tucker, Board President
and Members of the Board of Education
City of East Orange Board of Education
County of Essex
East Orange, New Jersey 07017

Dear Board Members:

The Comprehensive Annual Financial Report of the City of East Orange School District (District) for the fiscal year ended June 30, 2019 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the East Orange Board of Education (the Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District in accordance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) Statements. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included in this report.

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

(a) The introductory section includes this letter of transmittal, the District's organizational chart and a roster of officials, consultants and advisors.

(b) The financial section includes the Management Discussion and Analysis (MD&A), basic financial statements and the notes thereof, and required and other supplementary information and schedules, as well as the independent auditors' report. The MD&A of the District's financial activities is added to this section pursuant to GASB 34 to introduce the basic financial statements.

(c) The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

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

1. REPORTING ENTITY AND ITS SERVICES

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

The District provides a full range of educational services from Pre-Kindergarten through Grade 12. These include regular, vocational, as well as special education. The District completed the 2018-2019 fiscal year with an average daily enrollment of 9,242 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
2018-19	9870	(0.9)
2017-18	9959	1.0
2016-17	9863	(4.9)
2015-16	10,371	5.6
2014-15	9,820	(2.2)
2013-14	10,041	(2.5)
2012-13	10,302	(3.1)
2011-12	10,637	8.4
2010-11	9,817	(4.4)
2009-10	10,265	(1.6)
2008-09	10,426	(2.7)

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

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

The City has maintained a strong commercial and industrial base in part because of its strategic location at the intersection of the Garden State Parkway and Interstate Route 280, which connects with the nearby New Jersey Turnpike. Also, the City is part of a varied transportation network with several railroad stops along the New Jersey Transit rail route and approximately 21 bus routes, and convenient access to Newark Liberty International Airport, Port Newark and Port Elizabeth, New York City, and the New Jersey Meadowlands Sports Complex.

Although the City has some light manufacturing and large businesses such as Louis Berger International, the largest United States based planning firm in the international development market, its economy is based on retail and commercial centers that form the City's economic backbone. Other major businesses in the City are Verizon; American Eagle Water Company; PNC Bank; Wachovia Bank; Bank of America and Banco Popular. Also, there are a diverse array of lending and savings institutions and small businesses. In addition, the City has four business and main shopping areas: the Central Evergreen Arcade; Main Street; the Ampere Business district; and Brick Church Mall.

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

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

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

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

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

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

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

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

3. MAJOR INITIATIVES TO IMPROVE INSTRUCTION

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

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

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

Mathematics:

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

English Language Arts:

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

Progress Monitoring and Interventions:

1. Administration of common, district-wide, formative benchmark assessments for all students to ensure differentiated instruction to meet learners' needs, while working towards grade level standards mastery;
2. Provide professional development for administrators on data analysis for standardized assessments including NJSLA, district benchmarks/Linkit, Renaissance and Achieve3000;
3. Continue District Data Team professional development to ensure all staff are adept at collecting, analyzing, and using data to inform instructional decisions – including curriculum monitoring and revisions;
4. Provide professional development to administrators and teachers on our East Orange School District curriculum, emphasizing researched pedagogy to ensure understanding of the New Jersey Student Learning Standards and Next Generation Science Standards;
5. Continue to monitor student achievement and prioritize standards in ELA, Mathematics, and Science;
6. Development and implementation of a district-wide Coaching model;
7. Provide ongoing professional development on specific strategies such as the CRA Method in Mathematics and Close Reading in English Language Arts;
8. Implementation of Readers' and Writers' workshop to incorporate balanced literacy;
9. Intentionally provide and monitor interdisciplinary teaching and learning opportunities;
10. Create opportunities for vertical articulation between district supervisors, building level administrators, coaches and teachers -especially at transitional grades;

11. Provide targeted professional development for ELA, Science and Social Studies coaches/lead teachers on instructional tools and data such as Achieve3000 solutions to increase student achievement in literacy;
12. Provide professional development to ELL and SPED teachers on using tools such as Achieve3000 and Imagination Learning;
13. Provide professional development for CTE teachers utilizing state, local and national resources;
14. Provide training and coaching on WIDA Standards, Rubrics and "Can-Do" Descriptors;
15. Purchase textbooks and online materials for English Language Learners;
16. Examine and provide professional development on best practices for English Language Learners, such as Sheltered Instruction Observation Protocol;
17. Develop initiatives that move learning and practices that are consistent with Future Ready Initiatives - including purchasing additional technology, professional development to support technology integration, additional courses - during and after school;
18. Provide professional materials and systems to support Professional Learning Communities - ex. District-wide book study, Data Analysis Protocol, professional memberships and journals;
19. Provide extended opportunities for parental and community trainings on standards, curriculum, programs and materials

4. INTERNAL ACCOUNTING CONTROLS

Management of the District is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. Internal control is designed to provide reasonable, but not absolute, assurance that GAAP objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be achieved; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of Federal and State financial assistance, the District is also responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to funded programs. Each funded grant has a program manager assigned to facilitate the program. This internal control is also subject to periodic evaluation by District administration.

As part of the District's single audit described earlier, tests are made to determine the adequacy of internal control, including that portion related to Federal and State financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

5. BUDGETARY CONTROLS

The District also maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of School Estimate. Annual appropriated budgets are adopted for the general fund and the special revenue fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2019.

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 Essex County College as well as significant improvements in Attendance, Discipline. The school also offers Vocational Student Organizations as vital components of the CTE curriculum Pathways. Students are able to enhance their experiences in their CTE course of study in Future Business Leaders of America, Distributive Education Clubs of America, Business Professionals of America, Technology Students Association, and Family, Career, and Community Leaders of America. Students in these co-curricular offerings have the opportunity to compete at the local, state, and national levels.

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

The STEM High School has also established strong academic and co-curriculum opportunities for students in the fields of science. These include FIRST – Robotics national competitions, summer study programs at Rutgers and NJIT, and industry partnerships and sponsorships for academic programs. It was designated a Bronze Award School in the US News Report Issue.

Finally, the district's Visual and Performing Arts Middle/ High School continues to be recognized as one of the country's outstanding performing and fine arts schools. The school was awarded bronze status during 2015 through 2019 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.

10. OTHER INFORMATION

State statutes require an annual audit by independent Certified Public Accountants (CPAs) or Registered Municipal Accountants. The Board has selected the accounting firm of Lerch, Vinci & Higgins, LLP to perform the District's annual audit for 2018 - 2019.

11. ACKNOWLEDGMENTS

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

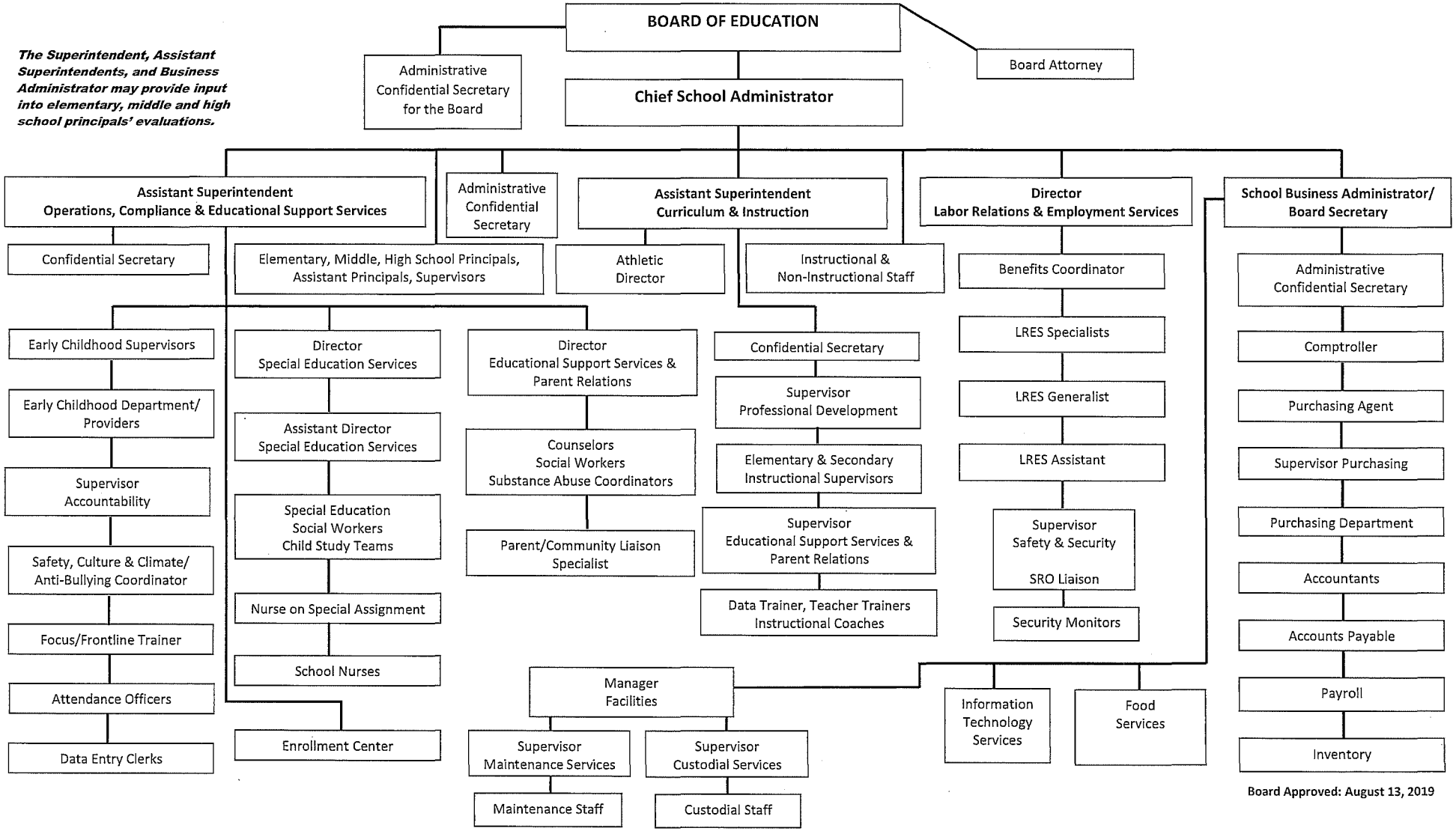
Respectfully Submitted,

Dr. Kevin R. West
Superintendent of Schools

Beth Brooks
Board Secretary/School Business Administrator

EAST ORANGE SCHOOL DISTRICT ORGANZATIONAL CHART

The Superintendent, Assistant Superintendents, and Business Administrator may provide input into elementary, middle and high school principals' evaluations.



Board Approved: August 13, 2019

EAST ORANGE BOARD OF EDUCATION
COUNTY OF ESSEX, NEW JERSEY

ROSTER OF OFFICIALS
JUNE 30, 2019

MEMBERS OF THE BOARD OF EDUCATION

	Official Title	Term Expires
Ms. Terry S. Tucker	President	2020
Ms. Marsha B. Wilkerson	Vice President	2021
Mr. Cameron B. Jones, Sr.	Member	2020
Ms. Tashia Owens Muhammad	Member	2021
Ms. Darlene Clovis	Member	2022
Mr. Vernon Pullins, Jr.	Member	2021
Mr. Wayne R. Stackhouse, Jr.	Member	2022

OTHER OFFICIALS

Dr. Kevin R. West, Superintendent of Schools

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

Ms. Anita Champagne, Assistant Superintendent – Curriculum Services

Ms. Beth Brooks, Board Secretary/School Business Administrator

Ms. Annmarie Corbitt, Treasurer of School Monies

EAST ORANGE BOARD OF EDUCATION
CONSULTANTS AND ADVISORS

Audit Firm

Lerch, Vinci & Higgins, LLP
17-17 Route 208
Fair Lawn, NJ 07410

Attorney

DeCotiis, Fitzpatrick & Cole, LLP
Glenpointe Centre West
500 Frank W. Burr Boulevard
Teaneck, NJ 07666

Official Depository

PNC Bank
Pittsburgh, PA 15230

Official Newspapers

The Star Ledger
The East Orange Record
The New York Times

FINANCIAL SECTION

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

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

ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
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DEBRA GOLLE, CPA
MARK SACO, CPA
SHERYL M. LEIDIG, CPA, PSA
ROBERT LERCH, CPA
CHRIS SOHN, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education, a component unit of the City of East Orange as of and for the fiscal year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Orange Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the East Orange Board of Education.

The combining fund financial statements, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 26, 2019 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Orange Board of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the East Orange Board of Education's internal control over financial reporting and compliance.

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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 26, 2019

REQUIRED SUPPLEMENTARY INFORMATION – PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

This section of the East Orange Board of Education's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2019. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year (2018-2019) and the prior year (2017-2018) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2018-2019 fiscal year include the following:

- The assets of the East Orange Board of Education exceeded its liabilities at the close of the fiscal year by $178,335,470 (net position).
- The District's total net position increased $13,623,832.
- Overall district revenues were $316,336,211. General revenues accounted for $193,653,866 or 61% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $122,682,345 or 39% of total revenues.
- The school district had $295,688,161 in expenses for governmental activities; only $115,678,836 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of $193,644,498 were adequate to provide for these programs.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of $26,706,902, an increase of $21,300,783 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2019 was $14,320,718 an increase in the deficit of $435,874 when compared with the beginning deficit at July 1, 2018 of $13,884,844.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts – Independent Auditors' Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and supplemental information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.

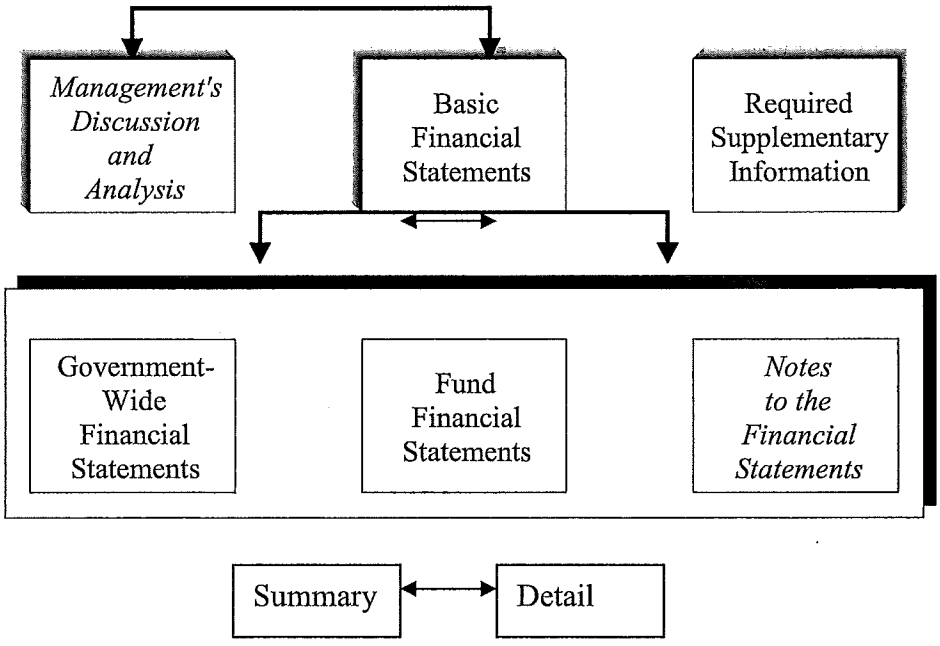
- The remaining statements are *fund financial statements* that focus on *individual* parts of the District, reporting the District's operations in *more detail* than the district-wide statements.

  - The *governmental funds statements* tell how basic services were financed in the *short term* as well as what remains for future spending.

  - *Proprietary funds* statements offer *short-term* and *long-term* financial information about the activities the district operated like *businesses.*

  - *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a *trustee* or *agent* for the benefit of others to whom the resources belong.

The financial statements also include *notes* that explain the information in the statements and provide more detailed data. The illustration below shows how the various parts of this annual report are arranged and related to one another.



EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

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

Major Features of the District-Wide and Fund Financial Statements

	District-Wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as Regular and Special Education Instruction and Building Maintenance	Activities the district operates similar to private businesses: Enterprise Fund	Instances in which the district administers resources held in trust, such as Unemployment, Payroll Agency and Student Activities
Required financial statements	Statements of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Net Position Statement of Revenue, Expenses, and Changes in Fund Net Position Statement of Cash Flows	Statements of Fiduciary Net Position Statement of Changes in Fiduciary Net Position
Accounting Basis and Measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets, liabilities, and deferred outflows/inflows, both financial and capital, short-term and long-term	General assets expected to be used up and liabilities that come due during the year or soon there after; no capital assets or long-term liabilities included	All assets, liabilities, and deferred outflows/inflows, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term funds do not currently contain capital assets.
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and dedications during the year, regardless of when cash is received or paid.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

District-wide financial statements

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

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

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

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

- *Governmental activities* – Most of the District's basic services are included here, such as regular and special education, transportation, administration and plant operations and maintenance. Property taxes and state aids finance most of these activities.

- *Business type activities* – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The District's Food Service Fund is included under this category.

Fund financial statements

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

- Some funds are required by State law and debt covenants.

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

Fund financial statements (continued)

The District has three kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.

- *Proprietary funds* – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the government-wide statements.

  Enterprise Funds – This fund is established to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that costs of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The District currently has one enterprise fund for the operation of the Food Service (Cafeteria) program.

- *Fiduciary funds* – The District is the trustee, or *fiduciary*, for assets that belong to others. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

Notes to the financial statements

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

Other Information

In addition to the financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District's budget process. The District adopts an annual expenditure budget for the general, special revenue and debt service funds. A budgetary comparison statement has been provided for the general and special revenue funds as required supplementary information. The required supplementary information can be found following the notes to the financial statements.

Combining statements and schedules are presented immediately following the major budgetary comparisons.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

DISTRICT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by $178,335,470 as of June 30, 2019 and $164,711,638 as of June 30, 2018.

By far the largest portion of the District's net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net Position
As of June 30, 2019 and 2018

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current Assets	$ 38,784,418	$ 20,193,969	$ 1,177,153	$ 1,308,907	$ 39,961,571	$ 21,502,876
Capital Assets	297,930,422	287,839,966	11,052	8,595	297,941,474	287,848,561
Total Assets	336,714,840	308,033,935	1,188,205	1,317,502	337,903,045	309,351,437
Deferred Outflows of Resources	14,115,772	21,304,502	-	-	14,115,772	21,304,502
Total Assets and Deferred Outflows of Resources	350,830,612	329,338,437	1,188,205	1,317,502	352,018,817	330,655,939
Liabilities						
Non-Current Liabilities	135,325,784	130,743,931			135,325,784	130,743,931
Current Liabilities	12,221,386	14,787,850	380,481	483,256	12,601,867	15,271,106
Total Liabilities	147,547,170	145,531,781	380,481	483,256	147,927,651	146,015,037
Deferred Inflows of Resources	25,755,696	19,914,083	-	15,181	25,755,696	19,929,264
Total Liabilities and Deferred Inflows of Resources	173,302,866	165,445,864	380,481	498,437	173,683,347	165,944,301
Net Position						
Net Investment in Capital Assets	259,177,058	249,762,329	11,052	8,595	259,188,110	249,770,924
Restricted	9,249,161	6,393,031			9,249,161	6,393,031
Unrestricted	(90,898,473)	(92,262,787)	796,672	810,470	(90,101,801)	(91,452,317)
Total Net Position	$ 177,527,746	$ 163,892,573	$ 807,724	$ 819,065	$ 178,335,470	$ 164,711,638

A small portion of the District's Net Position, five percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is in a negative position and is a result of how the district expenses its long-term liabilities for governmental activities such as Certificates of Participation, interlocal agreements, net pension liability and compensated absences on the District-wide Financial Statements. These long-term liabilities are recorded and expensed for governmental activities at the time the liabilities are incurred regardless of when payment is due. However, the revenue for these long-term liabilities of governmental activities is not raised until these liabilities are included in the District budget when Certificates of Participation, interlocal agreements, net pension liability and compensated absences for governmental activities are due and payable.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

Change in Net Position
For The Years Ended June 30, 2019 and 2018

	Governmental Activities		Business-Type Activities		Total	
Revenues	2019	2018	2019	2018	2019	2018
Program Revenues						
Charges for Services	$ 236,790	$ 262,825	$ 912,311	$ 774,807	$ 1,149,101	$ 1,037,632
Operating Grants and Contributions	97,942,315	115,930,855	6,091,198	6,084,698	104,033,513	122,015,553
Capital Grants and Contributions	17,499,731	2,987,676			17,499,731	2,987,676
General Revenues						
Property Taxes	24,168,761	23,176,532			24,168,761	23,176,532
State and Federal Aid	168,141,004	171,447,807			168,141,004	171,447,807
Other	1,334,733	1,100,121	9,368	1,506	1,344,101	1,101,627
Total Revenues	**309,323,334**	**314,905,816**	**7,012,877**	**6,861,011**	**316,336,211**	**321,766,827**
Expenses						
Instruction						
Regular	139,185,600	151,259,968			139,185,600	151,259,968
Special Education	32,117,840	35,474,282			32,117,840	35,474,282
Other Instruction	8,221,850	8,860,038			8,221,850	8,860,038
School Sponsored Activities and Athletics	1,831,639	1,961,215			1,831,639	1,961,215
Community Services	1,611	757			1,611	757
Support Services						
Student and Instruction Related Services	54,516,017	59,037,783			54,516,017	59,037,783
General Administrative Services	3,053,785	3,372,180			3,053,785	3,372,180
School Administrative Services	14,651,066	16,178,577			14,651,066	16,178,577
Central Services	4,797,644	5,337,020			4,797,644	5,337,020
Admin. Info. Technology	1,229,696	1,276,311			1,229,696	1,276,311
Plant Operations and Maintenance	25,942,065	29,811,560			25,942,065	29,811,560
Pupil Transportation	6,465,271	6,105,418			6,465,271	6,105,418
Interest on Long-Term Debt	3,674,077	3,757,004			3,674,077	3,757,004
Food Services	-	-	7,024,218	6,708,461	7,024,218	6,708,461
Total Expenses	**295,688,161**	**322,432,113**	**7,024,218**	**6,708,461**	**302,712,379**	**329,140,574**
Change in Net Position	**13,635,173**	**(7,526,297)**	**(11,341)**	**152,550**	**13,623,832**	**(7,373,747)**
Change in Net Position	**13,635,173**	**(7,526,297)**	**(11,341)**	**152,550**	**13,623,832**	**(7,373,747)**
Net Position, Beginning of Year	**163,892,573**	**171,418,870**	**819,065**	**666,515**	**164,711,638**	**172,085,385**
Net Position, End of Year	**$ 177,527,746**	**$ 163,892,573**	**$ 807,724**	**$ 819,065**	**$ 178,335,470**	**$ 164,711,638**

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were $309,323,334 and $314,905,816 for the years ended June 30, 2019 and June 30, 2018, respectively. Property taxes of $24,168,761 and $23,176,532 represented 7% and 7% of the revenues for the fiscal years ended June 30, 2019 and 2018, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of $168,141,004 and $171,447,807 which represented 54% and 54% of the revenues for the fiscal years ended June 30, 2019 and 2018, respectively. Revenues from operating grants and contributions of $97,942,315 and $115,930,855 represented 32% and 37% of the revenues for the fiscal years ended June 30, 2019 and 2018, respectively. Capital grants and contributions of $17,499,731 and $2,987,676 represented 6% and 1% of the revenues for the fiscal year ended June 30, 2019 and 2018, respectively. In addition, other income is earned which includes revenues such as interest, prior year refunds and other miscellaneous items.

The total cost of all governmental activities programs and services were $295,688,161 and $322,432,113 for the years ended June 30, 2019 and 2018. The District's expenses are predominantly related to educating and caring for students. Instruction totaled $181,358,540 and $197,556,260 (61% and 61%) of total expenditures for the fiscal years ended June 30, 2019 and 2018, respectively. Student support services, totaled $110,655,544 and $121,118,849 (37% and 38%) of total expenditures and interest on long-term debt totaled $3,674,077 and $3,757,004 (2% and 1%) of total expenditures for the fiscal years ended June 30, 2019 and 2018, respectively.

Total governmental activities revenues and transfers for the year ended June 30, 2019 surpassed expenses, increasing net position by $13,653,173 over the previous year from $163,892,573 at June 30, 2018 to $177,527,746 at June 30, 2019.

The cost of all *governmental* activities this year was $295,688,161 a decrease of $26,743,952 or 8% over the previous year. The cost of governmental activities were funded by the following program and general revenues:

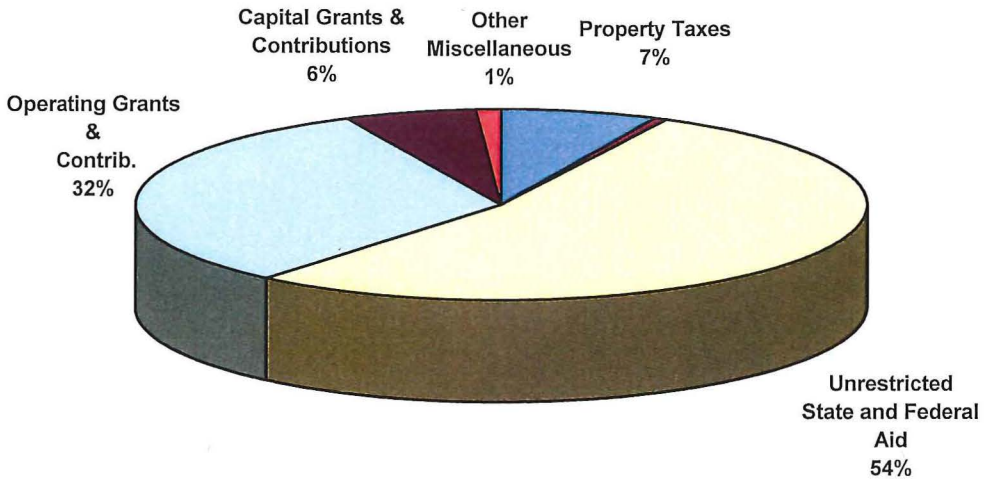
- The federal and state governments subsidized certain programs with grants and contributions of $97,942,315 (exclusive of capital projects), a decrease of $17,988,540. The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs increased $14,512,055 from the previous year and the District realized decreases from Federal and State sources for unrestricted formula aid of $3,306,803.

- The decrease in Federal and State grants and contributions was primarily the result of decreased accruals for TPAF and PERS OPEB contributions as a result of the implementation of GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pension.

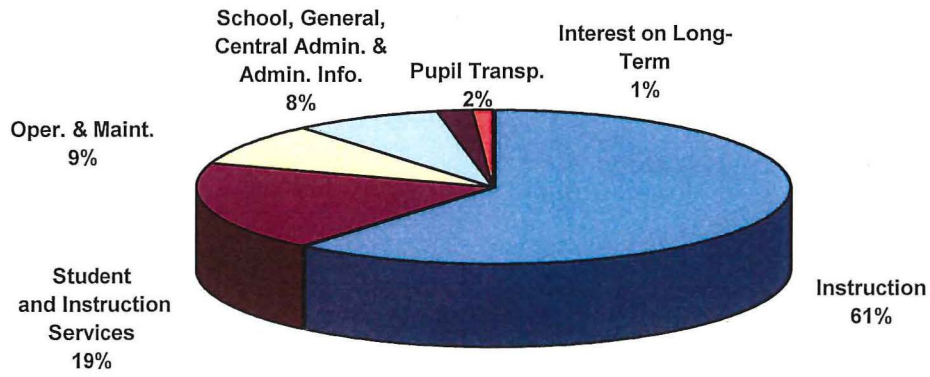
- District's costs in the amount of $24,168,761 were provided from property taxes. The property taxes levied in 2019 increased $992,229.

- Other general revenues totaling $1,334,733 were provided from miscellaneous local sources.

Revenues by Source- Governmental Activities
For Fiscal Year 2019



Expenditures by Type- Governmental Activities
For Fiscal Year 2019



Expenses decreased in 2019 by $26,743,952 from $322,432,113 in 2018. Instruction related expenses decreased $16,197,720 and support services expenses decreased $10,463,305. The decrease in expenses was primarily the result of decreased accruals for TPAF and PERS net pension liabilities due to the implementation of GASB 68, Accounting and Financial Reporting of Pensions and decreased accruals for TPAF and PERS OPEB contributions as a result of the implementation of GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. Interest on long-term debt decreased by $82,927 from 2019 to 2018 primarily due to the decreased adjustment required for accreted interest for the 1998 Capital Appreciation Certificates.

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

Net Cost of Governmental Activities. The District's total cost of services were $295,688,161 and $322,432,113 for the fiscal years ended June 30, 2019 and 2018, respectively. After applying program revenues, derived from charges for services and operating grants and contributions of $98,179,105 and $116,193,680 and capital grants and contribution of $17,499,731 and $2,987,676, the net cost of services of the District were $180,009,325 and $203,250,757 for the fiscal years ended June 30, 2019 and 2018, respectively.

Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of (Revenue from) Services	
	2019	2018	2019	2018
Instruction				
Regular	$ 139,185,600	$ 151,259,968	$ 90,607,177	$ 91,361,909
Special Education	32,117,840	35,474,282	16,894,307	19,750,365
Other Instruction	8,221,850	8,860,038	4,750,462	4,956,501
School Sponsored Activities and Athletics	1,831,639	1,961,215	1,769,593	1,828,409
Community Services	1,611	757	1,611	757
Support Services				
Student and Instruction Related Services	54,516,017	59,037,783	35,898,946	36,866,727
General Administrative Services	3,053,785	3,372,180	3,014,252	3,296,568
School Administrative Services	14,651,066	16,178,577	11,011,091	11,315,225
Central Services	4,797,644	5,337,020	4,598,640	4,940,511
Admin. Info. Technology	1,229,696	1,276,311	1,200,625	1,217,420
Plant Operations and Maintenance	25,942,065	29,811,560	3,636,024	21,276,653
Pupil Transportation	6,465,271	6,105,418	5,259,772	4,920,044
Interest on Long-Term Debt	3,674,077	3,757,004	1,366,825	1,519,668
Total	**$ 295,688,161**	**$ 322,432,113**	**$ 180,009,325**	**$ 203,250,757**

Business-Type Activities – The District's total business-type activities revenues were $7,012,877 and $6,861,011 for the years ended June 30, 2019 and June 30, 2018. Charges for services accounted for 13% and 11% of total revenues and operating grants and contributions accounted for 87% and 89% of total revenue for the years ended June 30, 2019 and 2018.

The total cost of all business-type activities programs and services were $7,024,218 and $6,708,461 for the years ended June 30, 2019 and 2018 which represented an increase of $315,757 (5%) over the previous year. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District.

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the year ended June 30, 2019 were less than expenses decreasing net position by $11,341 from the previous year from $819,065 at June 30, 2018 to a net position of $807,724 at June 30, 2019.

- Some of the cost was paid by users of the District's food service program for a total of $912,311 an increase of $137,504 (18%). This increase was the result of an increase in the number of non-student meals served and an increase in special events during the year.

- The Federal and State governments subsidized the food service program with grants and contributions of $6,091,198 in 2019 and $6,084,698 in 2018, an increase of $6,500 (less than 1%). This minimal increase is a result of an increase in the number of reimbursable student meals served during the year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of $26,706,902 for the year ended June 30, 2019 compared to $5,406,119 for the year ended June 30, 2018. This increase was primarily the result of the change in fund balance of the General Fund which increased $5,142,987 from the previous year and change in the Capital Projects Fund which increased $15,779,013, primarily as a result of the funding related to the energy savings improvement program. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2019 of $14,320,718 a deficit increase of $435,874 from the previous year. The General Fund deficit is the result of the State's deferral of certain state aid payments in the amount of $18,226,096 which are budgeted for the current fiscal year (2018/2019) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2019/2020 fiscal year budget. A portion of fund balance was designated for use in the District's 2019/2020 General Fund budget in the amount of $7,190,372. The remainder of the General Fund fund balance is nonspendable, $227,224, as it represents supplies and materials on hand at year end or restricted to indicate that it is not available for new spending because it has been committed 1) to liquidate contracts and purchase orders of the prior period $2,645,772; 2) capital reserves $5,741,312; 3) maintenance reserve of $2,500,000; $500,000 which was designated for use in the 2019/2020 General Fund budget; and 4) reserve for register audit recoveries $1,003,550.

Governmental Funds (Continued)

Revenues for the District's governmental funds were $285,477,806 and $267,562,170, while total expenditures were $282,791,341 and $266,552,041 for the fiscal years ended June 30, 2019 and 2018.

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

The following schedule presents a summary of General Fund Revenues.

	June 30, 2019	June 30, 2018	Amount of Increase (Decrease)	Percent Change
Local Sources				
Property Tax Levy	$ 21,908,798	$ 21,479,212	$ 429,586	2%
Miscellaneous	1,201,213	788,596	412,617	52%
State Sources	208,497,237	207,464,429	1,032,808	0%
Federal Sources	587,882	556,148	31,734	6%
Total General Fund Revenues	$ 232,195,130	$ 230,288,385	$ 1,906,745	1%

The General Fund revenues increased $1,906,745 or 1% over the previous year. Local property taxes increased $429,586. State aid revenues increased $1,032,808 and Federal aid revenues increased $31,734. The increase in State aid was the primarily the result of an increase in on behalf TPAF contributions and the increase in Federal aid was primarily due to the increased receipts of the SEMI/ARRA medical assistance program aid in 2019. Miscellaneous revenues increased $412,617. The increase was primarily from refunds of prior year expenditures.

In addition to the revenues previously noted, transfers in from the Special Revenue Fund for contributions to School Based Budget programs were $3,536,670 and $3,260,059 for the fiscal years ended June 30, 2019 and 2018.

General Fund (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30, 2019	June 30, 2018	Amount of Increase (Decrease)	Percent Change
Instruction	$ 135,317,321	$ 135,264,671	$ 52,650	0%
Support Services	94,278,725	96,513,971	(2,235,246)	-2%
Capital Outlay	338,217	574,355	(236,138)	-41%
Total Expenditures	$ 229,934,263	$ 232,352,997	$ (2,418,734)	-1%

Total General Fund expenditures decreased $2,418,734 or 1% from the previous year. The net decrease in 2018/2019 can be attributed to decreased expenditures for special education, general administrative, custodial services, workmen's compensation and health benefit costs and increased on behalf contributions paid by the State in the amount of $3,881,789.

In Fiscal Year 2019 General Fund revenues and other financing sources were greater than expenses and other financing uses increasing fund balance by $5,142,987 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit increased $435,874 from $13,884,844 at June 30, 2018 to $14,320,718 at June 30, 2019. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling $18,226,096 in the General Fund.

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

The Special Revenue Fund expenditures and other financing uses equaled the revenues and other financing sources.

Revenues of the Special Revenue Fund were $29,656,835 and $28,781,427 for the years ended June 30, 2019 and 2018. State sources accounted for the majority of Special Revenue Fund's revenue which represented 65% and 69% of the total revenues for the years ended June 30, 2019 and 2018.

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues increased $875,408 or 3% from the previous year. State sources decreased $539,224 or 3%, while Federal sources increased $1,507,305 or 17%. The local grants increased $92,673.

Expenditures of the Special Revenue Fund were $26,774,715 and $25,521,368 for the fiscal years ended June 30, 2019 and 2018. Instructional expenditures were $19,443,506 and $19,261,402 or 73% and 75% and expenditures for the support services were $6,969,079 and $6,257,456 or 26% and 25% of total expended for the years ended June 30, 2019 and 2018. In addition the Special Revenue Fund contributed $3,536,670 and $3,260,059 in 2019 and 2018 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures increased $1,253,347 or 7% from the previous year. Instructional expenditures increased $182,104 or 1% while support services expenditures increased $711,623 or 11%. Capital outlay expenditures increased $359,620.

Capital Projects Fund – The Capital Projects Fund includes all revenue sources utilized for major capital projects of the District. The capital projects fund revenues and other financing sources exceeded expenditures and other financing uses by $15,779,013 resulting in a fund balance of $21,716,934 at June 30, 2019. As previously stated, this increase was the result of funding related to the interlocal agreement with the City for the energy savings program. Of the fund balance at June 30, 2019 $5,936,293 was restricted for the payment of 1998 capital lease obligations. The remaining restricted fund balance of $15,780,641 was restricted and available to fund capital improvement projects, primarily the energy savings program.

Revenues of the Capital Projects Fund were $17,870,041 and $3,299,201 for the years ended June 30, 2019 and 2018. State sources which represent 98% and 91% of the total revenues for each respective year are funded by the School Development Authority (SDA). The enactment of the "Educational Facilities Construction and Financing Act", the School Development Authority (SDA) funds all construction and improvement projects over $500,000. Thus the need for the district to finance major capital projects through the issuance of debt has been virtually eliminated.

Other financing sources of the Capital Projects fund were $16,580,000 of Energy Savings Obligation Refunding Bonds which were issued by the City on behalf of the District. The District entered into an interlocal agreement to repay the City the principal and interest on any obligations issued by the City for the energy savings improvement program. A premium of $2,034,318 was also realized in the sale, which will also be utilized to fund the project.

Expenditures of the capital projects fund were $20,392,363 and $2,987,676 for the years ended June 30, 2019 and 2018. The increase in expenditures during the year represented the increased activity from various improvements and renovations completed by the SDA in the amount of $14,512,055 and $2,892,632 which represented the first installment due to Honeywell for the energy savings improvement program.

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

The Debt Service Fund revenues and other financing sources exceeded the expenditures by $378,783 resulting in a fund balance of $2,456 compared to a fund balance deficit of $376,327 in the previous year.

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were $5,755,800 and $5,193,157 for the years ended June 30, 2019 and 2018. Local property taxes represented 39% while state sources represented the remaining 61% of the total revenue. Transfers in from the Capital Projects Fund were $312,983 and $310,487 for the years ended June 30, 2019 and 2018 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were $5,690,000 and $5,690,000 for the years ended June 30, 2019 and 2018. Expenditures represented the repayment of principal and interest of the 1998 certificates of participation issued under a lease-purchase agreement.

Proprietary Funds

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

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

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

During the year budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses resulting in an increase in budgetary fund balance of $5,466,377 over the previous year. After deducting nonspendable, restricted and assigned fund balance of $19,308,230, the unassigned fund balance decreased from $4,017,862 at June 30, 2018 to a fund balance of $3,905,378 at June 30, 2019 which represented a decrease of $112,484.

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2019 and 2018 amounted to $297,930,422 and $287,848,561 (net of accumulated depreciation). The capital assets consist of land, construction in progress, buildings and building improvements, computers, specialized machinery and various other types of equipment and vehicles. Depreciation charges for fiscal years 2018-2019 and 2017-2018 amounted to $10,762,935 and $10,156,464 for governmental activities and $2,395 in 2018/2019 for business-type activities.

Capital Assets at June 30, 2019 and 2018
(Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	$ 2,645,706	$ 2,645,706			$ 2,645,706	$ 2,645,706
Construction in Progress	24,048,467	4,298,350			24,048,467	4,298,350
Building and Building Improvements	269,349,394	279,144,550			269,349,394	279,144,550
Machinery and Equipment	1,814,889	1,662,177	$ 11,052	$ 8,595	1,825,941	1,670,772
Vehicles	71,966	89,183	-	-	71,966	89,183
Total Net Position	$ 297,930,422	$ 287,839,966	$ 11,052	$ 8,595	$ 297,941,474	$ 287,848,561

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

LONG TERM LIABILITIES

At year end, the District's long-term liabilities consisted of Certificate of Participation payable of $41,854,137 and $44,013,930 for the years ended June 30, 2019 and 2018, interlocal agreement payable to the City of $18,614,318 for the year ended June 30, 2019, net pension liability of $70,631,337 and $82,897,485 for the years ended June 30, 2019 and 2018 and compensated absences payable of $1,957,284 and $1,904,059 for the years ended June 30, 2019 and 2018. Liabilities for claims and judgements and accrued liability for insurance claims in the aggregate amount of $2,268,708 and $1,928,457 existed for the years ended June 30, 2019 and 2018.

Outstanding Long-Term Debt at June 30, 2019 and 2018

	2019	2018
Certificates of Participation	$ 41,854,137	$ 44,013,930
Interlocal Agree. Payable (Inc. Unamortized Prem.)	18,614,318	
Claims and Judgements Payable	1,140,081	799,830
Accrued Liability for Insurance Claims	1,128,627	1,128,627
Net Pension Liability	70,631,337	82,897,485
Compensated Absences Payable	1,957,284	1,904,059
Total Expenditures	$ 135,325,784	$ 130,743,931

Certificates of Participation included capital appreciation debt which increased $3,530,207 in accreted value while principal payments totaled $5,690,000 for the year.

Additional information of the District's long-term liabilities is presented in Note 4 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

While many factors influence the district's future, the availability of State funding, needed capital improvements and the economy will have the most impact on educational and fiscal decisions in the future.

Many factors were considered by the District's administration during the process of developing the fiscal year 2019-2020 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs.

These indicators were considered when adopting the budget for fiscal year 2019-2020. Budgeted expenditures in the General Fund decreased by $1,931,762 to $206,370,088 in fiscal year 2019-2020.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

DISTRICT WIDE FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 13,704,876		$ 13,704,876
Receivables, net	3,032,357	$ 1,247,233	4,279,590
Inventory	227,224	32,947	260,171
Internal Balances	103,027	(103,027)	
Restricted Assets:			
Cash and Cash Equivalents	2,256,211		2,256,211
Investments with Fiscal Agent	19,460,723		19,460,723
Capital Assets:			
Not Being Depreciated	26,694,173		26,694,173
Being Depreciated, Net	271,236,249	11,052	271,247,301
Total Assets	336,714,840	1,188,205	337,903,045
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows on Net Pension Liability	14,115,772	-	14,115,772
Total Assets and Deferred Outflows of Resources	350,830,612	1,188,205	352,018,817
LIABILITIES			
Cash (Overdraft)		379,818	379,818
Accounts Payable and Other Current Liabilities	10,456,195	663	10,456,858
Payable to Other Governments	184,206		184,206
Accrued Interest	143,870		143,870
Unearned Revenue	1,437,115		1,437,115
Noncurrent Liabilities:			
Due Within One Year	5,690,000		5,690,000
Due Beyond One Year	129,635,784	-	129,635,784
Total Liabilities	147,547,170	380,481	147,927,651
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources on Net Pension Liability	25,755,696	-	25,755,696
Total Liabilities and Deferred Inflows of Resources	173,302,866	380,481	173,683,347
NET POSITION			
Net Investment in Capital Assets	259,177,058	11,052	259,188,110
Restricted for:			
Capital Projects	5,743,155		5,743,155
Debt Service	2,456		2,456
Maintenance Reserve	2,500,000		2,500,000
Other Purposes	1,003,550		1,003,550
Unrestricted	(90,898,473)	796,672	(90,101,801)
Total Net Position	$ 177,527,746	$ 807,724	$ 178,335,470

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, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities:							
Instruction:							
Regular	$ 139,185,600	$ 215,491	$ 48,362,932		$ (90,607,177)		$ (90,607,177)
Special Education	32,117,840		15,223,533		(16,894,307)		(16,894,307)
Other Instruction	8,221,850		3,471,388		(4,750,462)		(4,750,462)
School Sponsored Activities and Athletics	1,831,639		62,046		(1,769,593)		(1,769,593)
Community Services	1,611				(1,611)		(1,611)
Support Services:					-		
Student & Instruction Related Services	54,516,017		18,617,071		(35,898,946)		(35,898,946)
General Administrative Services	3,053,785		39,533		(3,014,252)		(3,014,252)
School Administrative Services	14,651,066		3,639,975		(11,011,091)		(11,011,091)
Central Services	4,797,644		199,004		(4,598,640)		(4,598,640)
Admin Info Technology	1,229,696		29,071		(1,200,625)		(1,200,625)
Plant Operations and Maintenance	25,942,065	21,299	4,785,011	$ 17,499,731	(3,636,024)		(3,636,024)
Pupil Transportation	6,465,271		1,205,499		(5,259,772)		(5,259,772)
Interest on long-term debt	3,674,077	-	2,307,252	-	(1,366,825)	-	(1,366,825)
Total Governmental Activities	295,688,161	236,790	97,942,315	17,499,731	(180,009,325)	-	(180,009,325)
Business-Type Activities:							
Food Service	7,024,218	912,311	6,091,198	-	-	$ (20,709)	(20,709)
Total Business-Type Activities	7,024,218	912,311	6,091,198	-	-	(20,709)	(20,709)
Total Primary Government	$ 302,712,379	$ 1,149,101	$ 104,033,513	$ 17,499,731	(180,009,325)	(20,709)	(180,030,034)

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

Continued

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
General Revenues/(Expenses):			
Taxes			
Property Taxes, levied for general purposes,net	$ 21,908,798		$ 21,908,798
Property Taxes, levied for debt service,net	2,259,963		2,259,963
Federal and State Aid for School Based Budgets	3,536,670		3,536,670
State Aid - Unrestricted	163,415,749		163,415,749
State Aid - Restricted for Debt Service Principal	1,188,585		1,188,585
Miscellaneous Income	1,334,733	$ 9,368	1,344,101
Total General Revenues	193,644,498	9,368	193,653,866
Change in Net Position	13,635,173	(11,341)	13,623,832
Net Position, Beginning of Year	163,892,573	819,065	164,711,638
Net Position, End of Year	$ 177,527,746	$ 807,724	$ 178,335,470

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

FUND FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2019

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 13,138,480	$ 563,940		$ 2,456	$ 13,704,876
Receivables, Net					
Receivables From Other Governments	623,021	2,393,506			3,016,527
Receivables Other	2,045				2,045
Due from Other Funds	116,812				116,812
Inventory	227,224				227,224
Restricted Assets:					
Cash and Cash Equivalents			$ 2,256,211		2,256,211
Investments with Fiscal Agent	-	-	19,460,723	-	19,460,723
Total Assets	$ 14,107,582	$ 2,957,446	$ 21,716,934	$ 2,456	$ 38,784,418
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 4,749,442	$ 39,440			$ 4,788,882
Payable to State Government		107,171			107,171
Payable to Federal Government		77,035			77,035
Due to Other Funds	50,741				50,741
Claims and Judgements Payable	2,601,191				2,601,191
Accrued Liabilities for Insurance Claims	1,718,696				1,718,696
Other Liabilities	-	1,296,685			1,296,685
Unearned Revenue	-	1,437,115	-	-	1,437,115
Total Liabilities	9,120,070	2,957,446	-	-	12,077,516
Fund Balances					
Nonspendable Fund Balance					
Inventory	227,224				227,224
Restricted Fund Balance					
Capital Reserve	5,741,312				5,741,312
Capital Lease Obligations			$ 5,936,293		5,936,293
Capital Projects			15,780,641		15,780,641
Debt Service				$ 2,456	2,456
Maintenance Reserve	2,000,000				2,000,000
Maintenance Reserve - Designated for Subsequent Year's Expenditures	500,000				500,000
Register Audit Recoveries	1,003,550				1,003,550
Assigned Fund Balance					
Year End Encumbrances	2,645,772				2,645,772
Designated for Subsequent Year's Expenditures	7,190,372				7,190,372
Unassigned Fund Balance	(14,320,718)	-	-	-	(14,320,718)
Total Fund Balances	4,987,512	-	21,716,934	2,456	26,706,902
Total Liabilities and Fund Balances	$ 14,107,582	$ 2,957,446	$ 21,716,934	$ 2,456	

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 $453,102,073 and the accumulated depreciation is $155,171,651.	297,930,422
The District has financed capital assets through the issuance of long-term obligations. The interest accrual at year end is :	(143,870)
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)	(11,639,924)
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)	(135,325,784)
Net Position of Governmental Activities	$ 177,527,746

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

EAST ORANGE BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources:					
Property Tax Levy	$ 21,908,798			$ 2,259,963	$ 24,168,761
Miscellaneous	1,201,213	$ 51,043	$ 370,310	-	1,622,566
Total - Local Sources	23,110,011	51,043	370,310	2,259,963	25,791,327
State Sources	208,497,237	19,384,591	17,499,731	3,495,837	248,877,396
Federal Sources	587,882	10,221,201	-	-	10,809,083
Total Revenues	232,195,130	29,656,835	17,870,041	5,755,800	285,477,806
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	99,273,405	16,699,909			115,973,314
Special Education Instruction	28,235,895	1,463,452			29,699,347
Other Instruction	6,057,330	1,280,145			7,337,475
School Spons. Activities and Athletics	1,749,080				1,749,080
Community Services	1,611				1,611
Support Services					
Student & Instruction Related Services	41,871,791	6,935,838			48,807,629
General Administrative Services	2,763,075				2,763,075
School Administrative Services	12,855,393				12,855,393
Central Services	4,536,810				4,536,810
Admin Info Technology	1,191,462				1,191,462
Plant Operations and Maintenance	24,628,164				24,628,164
Pupil Transportation	6,432,030	33,241			6,465,271
Debt Service:					
Principal				1,929,166	1,929,166
Interest				3,760,834	3,760,834
Cost of Issuance			239,319		239,319
Capital Outlay	338,217	362,130	20,153,044	-	20,853,391
Total Expenditures	229,934,263	26,774,715	20,392,363	5,690,000	282,791,341
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,260,867	2,882,120	(2,522,322)	65,800	2,686,465
OTHER FINANCING SOURCES (USES)					
Interlocal Agree - Energy Sav. Prog. Proc.			16,580,000		16,580,000
Interlocal Agree - Prem. on Energy Sav. Proc.			2,034,318		2,034,318
Transfers In	3,536,670	654,550		312,983	4,504,203
Transfers Out	(654,550)	(3,536,670)	(312,983)	-	(4,504,203)
Total Other Financing Sources and Uses	2,882,120	(2,882,120)	18,301,335	312,983	18,614,318
Net Change in Fund Balances	5,142,987	-	15,779,013	378,783	21,300,783
Fund Balance, Beginning of Year	(155,475)	-	5,937,921	(376,327)	5,406,119
Fund Balance, End of Year	$ 4,987,512	$ -	$ 21,716,934	$ 2,456	$ 26,706,902

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, 2019

Total net change in fund balances - governmental funds (Exhibit B-2)		$ 21,300,783
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	$ 20,853,391	
Depreciation Expense	(10,762,935)	
		10,090,456
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		(143,870)
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.		
Debt Issued		
Interlocal Agree. - Energy Savings Program Proc.	(16,580,000)	
Interlocal Agree. - Prem.on Energy Savings Proc.	(2,034,318)	
		(18,614,318)
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
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
Accreted Value of Capital Appreciation Certificates		(3,530,207)
In the statement of activities, certain operating expenses - compensated absences and claims and judgements - are measured by the amounts earned or incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (paid):		
Claims and Judgements Payable	(340,251)	
Pension Expense (PERS)	(411,400)	
Pension Expense (ECPF)	(352,795)	
Compensated Absences	(53,225)	
		(1,157,671)
Change in net position of governmental activities (Exhibit A-2)		$ 13,635,173

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

EXHIBIT B-4

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF NET POSITION
JUNE 30, 2019

	Business-Type Activities Enterprise Fund Food Services
ASSETS	
Current Assets	
Cash	
Intergovernmental Receivable	
Federal	$ 1,153,800
State	14,305
Other Accounts Receivable	79,128
Inventories	32,947
Total Current Assets	1,280,180
Capital Assets	
Furniture, Machinery & Equipment	152,696
Less: Accumulated Depreciation	(141,644)
Total Capital Assets, Net	11,052
Total Assets	$ 1,291,232
LIABILITIES	
Current Liabilities	
Cash (Overdraft)	$ 379,818
Due to Other Funds	103,690
Total Current Liabilities	483,508
NET POSITION	
Invested in Capital Assets	11,052
Unrestricted	796,672
Total Net Position	$ 807,724

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

EXHIBIT B-5

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Business-Type Activities Enterprise Fund Food Services
OPERATING REVENUES	
Charges for Services	
Daily Sales - Reimbursable Programs	$ 148,904
Daily Sales - Non Reimbursable Programs	763,407
Total Operating Revenues	912,311
OPERATING EXPENSES	
Salaries and Employee Benefits	2,919,290
Cost of Sales - Reimbursable Programs	2,398,989
Cost of Sales - Non Reimbursable Programs	362,594
Laundry and Uniforms	8,517
Repair and Maintenance Services	164,941
Management and Administrative Fees	560,458
Insurance	188,814
General Supplies	275,565
Miscellaneous Expenditures	142,655
Depreciation	2,395
Total Operating Expenses	7,024,218
Operating (Loss)	(6,111,907)
NONOPERATING REVENUES/(EXPENSES)	
Interest Earnings	9,368
State Sources	
School Lunch Program	68,736
Federal Sources	
School Breakfast Program	1,550,521
National School Lunch Program	3,623,016
National School Lunch Program - PB	74,606
Fresh Fruits and Vegetables Program	245,724
After School Snack Program	58,807
Food Distribution Program	469,788
Total Nonoperating Revenues	6,100,566
Change in Net Position	(11,341)
Total Net Position - Beginning of Year	819,065
Total Net Position - End of Year	$ 807,724

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

EXHIBIT B-6

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Business-Type Activities Enterprise Fund Food Services
Cash Flows from Operating Activities	
Cash Received from Customers	$ 942,074
Cash Payments for Employees' Salaries and Benefits	(2,919,290)
Cash Payments to Suppliers for Goods and Services	(4,116,168)
Net Cash (Used) for Operating Activities	(6,093,384)
Cash Flows from Noncapital Financing Activities	
Cash Received from Other Funds	38,201
Cash Received from State and Federal Subsidy Reimbursements	5,634,501
Net Cash Provided by (Used for) Noncapital Financing Activities	5,672,702
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(4,852)
Net Cash provided by (used for) capital and related financing activities	(4,852)
Cash Flows from Investing Activities	
Interest Earnings	9,368
Net Cash Provided by Investing Activities	9,368
Net Decrease in Cash and Cash Equivalents	(416,166)
Cash, Beginning of Year	36,348
Cash (Overdraft), End of Year	$ (379,818)
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	$ (6,111,907)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Depreciation Expense	2,395
Non Cash Federal Assistance - Food Distribution Program	469,788
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	29,763
(Increase)/Decrease in Inventory	15,014
Increase/(Decrease) in Accounts Payable	(483,256)
Increase/(Decrease) in Deferred Commodities Revenue	(15,181)
Total Adjustments	18,523
Net Cash (Used) for Operating Activities	$ (6,093,384)
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	$ 454,607

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

EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019

	Unemployment Compensation Trust	Robeson Field Private Purpose Trust Fund	Agency Fund
ASSETS			
Cash	$ 269,089	$ 10,225	$ 4,218,632
Due from Other Funds	1,448,054	-	51,404
Total Assets	1,717,143	10,225	$ 4,270,036
LIABILITIES			
Payroll Deductions and Withholdings			$ 2,720,922
Payable to State Government	5,629		
Due to Other Funds	13,785		1,448,054
Due to Student Groups	-	-	101,060
Total Liabilities	19,414	-	$ 4,270,036
NET POSITION			
Held in Trust for Unemployment Claims and Other Purposes	$ 1,697,729	$ 10,225	

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

EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Unemployment Compensation Trust	Robeson Field Private Purpose Trust Fund
ADDITIONS		
Contributions		
Employee	$ 246,784	
District	450,000	
Interest	2,525	$ 100
Total Additions	699,309	100
DEDUCTIONS		
Unemployment Claims	343,348	-
Total Deductions	343,348	-
Change in Net Position	355,961	100
Net Position, Beginning of the Year	1,341,768	10,125
Net Position, End of the Year	$ 1,697,729	$ 10,225

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The East Orange Board of Education (the "Board" or the "District") is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of seven members appointed by the Mayor of the City of East Orange (the "City") and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. As a Type I School District, the Board does not have the authority to issue general obligation debt. Such debt is issued and repaid by the City for the District.

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

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

B. New Accounting Standards

During fiscal year 2019, the District adopted the following GASB statement as required:

- GASB No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements.* The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement will improve financial reporting by providing users of financial statements with essential information that currently is not consistently provided. In addition, information about resources to liquidate debt and the risks associated with changes in terms associated with debt will be disclosed.

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

- GASB No. 84, *Fiduciary Activities,* will be effective with the fiscal year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement established criteria for identifying fiduciary activities of all state and local governments.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB No. 87, *Leases,* will be effective with the fiscal year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

- GASB No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period,* will be effective beginning with the fiscal year ending June 30, 2020. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

District-Wide Financial Statements (Continued)

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

Fund Financial Statements

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

The District reports the following major governmental funds:

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

The *special revenue fund* accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. This fund accounts for federal, state and local financial programs, with the exception of grants for major capital projects and the child nutrition programs.

The *capital projects fund* accounts for the proceeds from the sale of bonds, lease purchases and other revenues used for the acquisition or construction of capital facilities and other capital assets, other than those financed by the proprietary funds.

The *debt service fund* accounts for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt of governmental funds.

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

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

Additionally, the government reports the following fund types:

The *fiduciary trust funds* are used to account for resources legally held in trust for state unemployment insurance claims and for private donations. All resources of the funds, including any earnings on invested resources, may be used to support the intended purpose. There is no requirement that any portion of these resources be preserved as capital.

The *fiduciary agency funds* account for assets held by the District as an agent for student activities and for payroll deductions and withholdings. The funds for the student activities fund are solely for noninstructional student activities that are supported and controlled by student organizations and clubs for which school administration does not have management involvement. The payroll funds are held to remit employee withholdings to respective state, federal and other agencies.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the district-wide financial statements as "internal balances".

Reclassifications

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

D. Measurement Focus and Basis of Accounting

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

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements with the exception of the agency fund which does not have a measurement focus. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations (with the exception of the fiduciary funds) are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1. Cash, Cash Equivalents and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value and are limited by N.J.S.A. 18A:20-37.

2. Receivables

All receivables are reported at their gross value, and where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

3. Inventories

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

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

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

Assets	Years
Buildings and Building Improvements	20-40
Equipment	7
Computer Equipment	5
Vehicles	5

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board has one item which arises only under the accrual basis of accounting that qualifies for reporting in this category. The item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board has one type of item which arises only under the accrual basis of accounting that qualifies for reporting in this category. The item that qualifies for reporting in this category 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Long-Term Obligations

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

10. Net Position/Fund Balance

District-Wide Statements

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

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

Governmental Fund Statements

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

Nonspendable Fund Balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

Inventory – Represents the portion of fund balance not available for future spending related to supplies and materials on hand at year end to be consumed in future periods.

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

Capital Lease Obligations – This restriction was created from proceeds of the lease purchase agreement certificates of participation held by the Trustee to offset final principal payments due on the certificates.

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

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

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

Maintenance Reserve - Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of maintenance reserve fund balance appropriated in the adopted 2019/2020 District budget certified for taxes

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

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2019/2020 District budget certified for taxes.

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

In the general operating fund and other governmental funds (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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

11. Fund Balance Policies

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

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

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

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

3. Tuition Revenues and Expenditures

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

Tuition Expenditures - Tuition charges for the fiscal years 2017-2018 and 2018-2019 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

4. Proprietary Funds, Operating and Nonoperating Revenues and Expenses

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

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that deferred outflows and inflows are amortized over future years related to the pension liability therefore are not reported in the funds." The details of this $(11,639,924) difference are as follows:

Deferred Outflows on Net Pension Liability	$ 14,115,772
Deferred Inflows on Net Pension Liability	(25,755,696)
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	$(11,639,924)

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 (Continued)

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including certificates of participation, claims and judgements payable, accrued liability for insurance claims, net pension liability and compensated absences are not due and payable in the current period and therefore are not reported in the funds." The details of this ($135,325,784) difference are as follows:

Certificates of Participation	$ (41,854,137)
Claims and Judgements Payable	(1,140,081)
Accrued Liability for Insurance Claims	(1,128,627)
Net Pension Liability	(70,631,337)
Compensated Absences	(1,957,284)
Interlocal Agreement Payable - (Including Unamortized Premium)	(18,614,318)
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	$ (135,325,784)

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

In accordance with the requirements of the New Jersey Department of Education ("the Department"), the District annually prepares its operating budget for the forthcoming year. The budget, except for the general fund and special revenue fund, which is more fully explained below and in the notes to the required supplementary information, is prepared in accordance with accounting principles generally accepted in the United States of America and serves as a formal plan for expenditures and the proposed means for financing them. Capital lease transactions are accounted for on the GAAP basis.

The annual budget is adopted in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the county superintendent 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 2018/2019. Also, during 2018/2019 the Board increased the original budget by $3,279,381. The increase was funded by additional surplus appropriated, grant awards and the reappropriation of prior year general fund encumbrances. During the fiscal year the Board authorized and approved the additional fund balance appropriation of $385,661 from the general fund maintenance reserve on February 19, 2019.

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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

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

B. Excess Expenditures Over Appropriations

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

General Fund	Modified Budget	Actual	Unfavorable Variance
Regular Programs - Instruction Grades 6-8 - Salaries of Teachers	$ 9,183,199	$ 9,319,928	$ 136,729
Undistributed Expenditures - Custodial Services Energy (Oil)	80,000	95,588	15,588
Unallocated Benefits Unemployment Compensation	370,664	460,662	89,998
Summer School - Instruction Salaries of Teachers	181,137	184,789	3,652
Adult Education - Local Instruction Salaries of Teachers	12,000	12,487	487

The above variances were offset with other available resources.

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The District has an unassigned fund deficit of $14,320,718 in the General Fund as of June 30, 2019 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 2018/2019 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of $14,320,718 in the General Fund is less than the delayed state aid payments at June 30, 2019.

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, 2019 is as follows:

Balance, July 1, 2018	$ 3,741,312
Increased by:	
Deposits Approved by Board Resolution	2,000,000
Balance, June 30, 2019	$ 5,741,312

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, 2019 is as follows:

Balance, July 1, 2018	$ 1,395,654
Increased by:	
Deposit Approved by Board Resolution	1,490,007
	2,885,661
Decreased by:	
Approved in District Budget	385,661
Balance, June 30, 2019	$ 2,500,000

The withdrawals from the maintenance reserve were for use in required maintenance activities for school facilities. $500,000 of the maintenance reserve balance at June 30, 2019 was designated and appropriated for use in the 2019/2020 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

Bank balances are insured up to $250,000 in the aggregate by the FDIC for each bank. NCUSIF insures credit union accounts up to $250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of $250,000 for each failed brokerage firm. At June 30, 2019, the book value of the Board's deposits were $20,079,215 and bank and brokerage firm balances of the Board's deposits amounted to $29,036,900. The Board's deposits which are displayed on the various fund balance sheets as "cash" or "cash and cash equivalents" are categorized as:

Depository Account	
Insured	$ 27,271,825
Uninsured and Collateralized	1,765,075
	$ 29,036,900

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, 2019, $1,765,075 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	$1,765,075

Investments

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

As of June 30, 2019, the Board had the following investments:

Investment Type:	Fair Value
U.S. Government Securities	$ 19,460,723

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

Custodial Credit Risk – Investments – For an investment, this is the risk, that in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments or collateral securities that are held by an outside party. The Board does not have a policy for custodial risk. As of June 30, 2019, none of the Board's investments were exposed to custodial credit risk.

	Fair Value
Uninsured and Collateralized	
Collateral held by pledging financial institution's trust department or agent but not in the Board's name	$ 19,460,723

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

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

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

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

B. Receivables

Receivables as of June 30, 2019 for the district's individual major funds, in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Special Revenue	Food Service	Total
Receivables:				
Intergovernmental	$ 623,021	$ 2,393,506	$ 1,168,105	$ 4,184,632
Accounts	2,045	-	79,128	81,173
Gross Receivables	625,066	2,393,506	1,247,233	4,265,805
Less: Allowance for Uncollectibles	-	-	-	-
Net Total Receivables	$ 625,066	$ 2,393,506	$ 1,247,233	$ 4,265,805

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

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:

	Unearned
Special Revenue Fund	
Unencumbered grant draw downs	$ 1,213,552
Grant draw downs reserved for encumbrances	223,563
Total unearned revenue for governmental funds	$ 1,437,115

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance, July 1, 2018	Increases	Decreases	Balance, June 30, 2019
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 2,645,706			$ 2,645,706
Construction in progress	4,298,350	$ 19,750,117	-	24,048,467
Total capital assets, not being depreciated	6,944,056	19,750,117	-	26,694,173
Capital assets, being depreciated:				
Buildings and Land/Building Improvements	415,059,702	406,437		415,466,139
Machinery and equipment	9,293,018	696,837		9,989,855
Vehicles	951,906	-	-	951,906
Total capital assets being depreciated	425,304,626	1,103,274	-	426,407,900
Less accumulated depreciation for:				
Buildings and Land/Building Improvements	(135,915,152)	(10,201,593)		(146,116,745)
Machinery and equipment	(7,630,841)	(544,125)		(8,174,966)
Vehicles	(862,723)	(17,217)	-	(879,940)
Total accumulated depreciation	(144,408,716)	(10,762,935)	-	(155,171,651)
Total capital assets, being depreciated, net	280,895,910	(9,659,661)	-	271,236,249
Government activities capital assets, net	$ 287,839,966	$ 10,090,456	$ -	$ 297,930,422

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	Balance, July 1, 2018	Increases	Decreases	Balance, June 30, 2019
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	$ 147,844	$ 4,852	-	$ 152,696
Total capital assets being depreciated	147,844	4,852	-	152,696
Less accumulated depreciation for:				
Machinery and equipment	(139,249)	(2,395)	-	(141,644)
Total accumulated depreciation	(139,249)	(2,395)	-	(141,644)
Total capital assets, being depreciated, net	8,595	2,457	-	11,052
Business-type activities capital assets, net	$ 8,595	$ 2,457	$ -	$ 11,052

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

Governmental activities:	
Instruction	
Regular	$ 10,009,530
Total Instruction	10,009,530
Support Services	
Student and Instruction Related Services	322,888
School Administration	161,444
Operations and Maintenance of Plant	269,073
Total Support Services	753,405
Total Governmental Activities	$ 10,762,935
Business-Type Activities:	
Food Service Fund	$ 2,395

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2019, is as follows:

Due To/From Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Food Service Enterprise Fund	$ 103,027
General Fund	Unemployment Trust Fund	13,785
Payroll Agency Fund	General Fund	50,741
Student Activities	Food Service Enterprise Fund	663
Total		$ 168,216

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

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

Interfund transfers

	Transfer In:			
	General	Special Revenue	Debt Service	Total
Transfer Out:				
General Fund		$ 654,550		$ 654,550
Special Revenue Fund	$ 3,536,670			3,536,670
Capital Projects Fund	-	-	$ 312,983	312,983
Total transfers out	$ 3,536,670	$ 654,550	$ 312,983	$ 4,504,203

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

F. Leases

Lease Purchase Agreements

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

Series	Date of Issuance	Certificates Issued	Lessor	Agent
1998	April 1, 1998	$64,965,476	AGH Leasing, Inc.	Bank of New York

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Lease Purchase Agreements (Continued)

The proceeds from the sale of the certificates were allocated as follows:

Construction	$55,759,499
Costs of Issuance	758,459
Capitalized Interest	1,350,703
Insurance Premium	1,852,428
Reserve Deposit	5,697,906

The unexpended proceeds from the sale of the certificates, including interest earned on balances which remain on deposit are held with the respective agents. The following is a summary of balances by account type as of June 30, 2019:

Principal	$ 160
Reserve Deposit	5,853,379
	$5,853,539

The reserve requirement states that reserve deposits will be funded to the extent of the reserve account requirement. The balance in the reserve account was sufficient to meet the reserve requirement at June 30, 2019.

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

Governmental Activities:

Year Ended June 30,	Capital Appreciation Certificates Principal
2020	$ 5,690,000
2021	5,690,000
2022	5,690,000
2023	5,690,000
2024	5,690,000
2025-2028	28,460,000
	56,910,000
Less:	
Unaccreted Value of Capital Appreciation Certificates at June 30, 2019	(15,055,863)
	$ 41,854,137

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

G. Interlocal Agreement

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

The proceeds from interlocal agreement were allocated as follows:

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

The unexpended proceeds from the interlocal agreement, including interest earned on balances which remain on deposit are held with the respective agent. The following is a summary of balances by account type as of June 30, 2019:

Construction/Escrow	$14,700,958
Capitalized Interest	1,076,807
Cost of Issuance	1,033

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

Governmental Activities:

Fiscal Year Ending June 30,	Interlocal Agreement
2020	$ 345,289
2021	731,200
2022	1,261,200
2023	1,289,700
2024	1,445,450
2025-2029	5,987,000
2030-2034	5,734,000
2035-2039	6,404,200
2040-2041	2,768,200
Total	25,966,239
Less: Amount Representing Interest	9,386,239
	$ 16,580,000

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

H. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2019 was as follows:

4% of Equalized Valuation Basis (Municipal)	$ 119,145,054
Less: Net Debt (Type I School Debt)	16,580,000
Remaining Borrowing Power	$ 102,565,054

I. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2019, was as follows:

	Balance, July 1, 2018	Additions	Reductions	Balance, June 30, 2019	Due Within One Year
Governmental Activities:					
Interlocal Agreement Payable		$ 16,580,000		$ 16,580,000	
Deferred Amounts:					
Add: Original Issue Preimum	-	2,034,318	-	2,034,318	-
Total Interlocal Agreement Payable	-	18,614,318	-	18,614,318	-
Certificate of Participation	$ 44,013,930	$ 3,530,207	$ 5,690,000	$ 41,854,137	$ 5,690,000
Claims and Judgements Payable	799,830	340,251		1,140,081	
Accrued Liability for Insurance Claims	1,128,627			1,128,627	
Net Pension Liability	82,897,485		12,266,148	70,631,337	
Compensated Absences Payable	1,904,059	53,225	-	1,957,284	-
Governmental Activity Long-Term Liabilities	$ 130,743,931	$ 22,538,001	$ 17,956,148	$ 135,325,784	$ 5,690,000

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

NOTE 5 OTHER INFORMATION

A. Risk Management

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

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

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2019, 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 $6,588,595 reported at June 30, 2019 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the workmen's compensation and liability plans for the fiscal years ended June 30, 2019 and 2018 are as follows:

	Year Ended June 30, 2019	Year Ended June 30, 2018
Governmental Activities		
Unpaid Claims, beginning of fiscal year	$ 6,420,428	$ 5,405,587
Incurred claims (Includes IBNR)	1,669,564	3,082,720
Claim payments	(1,501,397)	(2,067,879)
Total Governmental Activities	$ 6,588,595	$ 6,420,428
Analysis of Claims Liability		
General Fund	$ 4,319,887	$ 4,491,971
Long-Term Liabilities	2,268,708	1,928,457
Total Governmental Activities	$ 6,588,595	$ 6,420,428

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

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

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

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

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

Year Ended June 30,	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2019	$ 450,000	$ 246,784	$ 343,348	$ 1,697,729
2018	300,000	309,883	511,635	1,341,768
2017	450,000	256,929	589,960	1,243,489

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, 2019, 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, 2019, the District has not estimated its arbitrage earnings due to the IRS, if any.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans

Plan Descriptions and Benefits Provided

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

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees. PERS is a cost sharing multiple employer defined benefit pension plan. For additional information about PERS, please refer to the State Division of Pension and Benefits (Division's) Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions.

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

The following represents the membership tiers for PERS:

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

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

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

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

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

The following represent the membership tiers for TPAF:

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

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

The State of New Jersey sponsors and administers the following defined contribution public employee retirement program covering certain state and local government employees which include those Board employees who are eligible for pension coverage.

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected and certain appointed officials, effective July 1, 2007 and employees enrolled in PERS on or after July 1, 2007 who earn in excess of established annual maximum compensation limits (equivalent to annual maximum wage for social security deductions). This provision was extended by Chapter 1, P.L. 2010, effective May 21, 2010, to new employees (Tier 2) of the PFRS and new employees who would otherwise be eligible to participate in PERS and do not earn the minimum salary required or do not work the minimum required hours but earn a base salary of at least $5,000 are eligible for participation in the DCRP. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Other Pension Funds

The State established and administers a Supplemental Annuity Collective Trust Fund (SACT) which is available to active members of the State-administered retirement systems to purchase annuities to supplement the guaranteed benefits provided by their retirement system. The state or local government employers do not appropriate funds to SACT.

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems but are currently suspended as a result of reform legislation.

According to state law, all obligations of each retirement system will be assumed by the State of New Jersey should any retirement system be terminated.

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

Plan Amendments

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

Measurement Focus and Basis of Accounting

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

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

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Investment Valuation

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

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2018 is $19.7 billion and the plan fiduciary net position as a percentage of the total pension liability is 53.60%. The collective net pension liability of the State funded TPAF at June 30, 2018 is $63.81 billion and the plan fiduciary net position as a percentage of total pension liability is 26.49%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2017 which were rolled forward to June 30, 2018.

Actuarial Methods and Assumptions

In the July 1, 2017 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 2019.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions (Continued)

PERS employers' and TPAF State's nonemployer contributions are based on actuarially determined amounts, which include the normal cost and unfunded accrued liability. For the fiscal year ended June 30, 2019 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the State's annual pension contribution was less than this actuarial determined amount. For 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 2019, 2018 and 2017 were equal to the required contributions.

During the fiscal years ended June 30, 2019, 2018 and 2017 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 accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended June 30,	PERS	On-behalf TPAF	DCRP
2017	$ 3,270,476	$ 9,947,760	$ 48,594
2018	3,219,317	13,128,500	46,596
2019	3,454,341	17,659,266	48,072

In addition for fiscal years 2019, 2018 and 2017 the District contributed $22,759, $67,325 and $30,771, respectively for PERS and the State contributed $11,861, $14,503 and $16,780, respectively for TPAF for Long Term Disability Insurance Premium (LTDI).

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB Statement No. 85, *Omnibus 2017* (GASB No. 85). The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the district-wide financial statements (accrual basis) as an expense.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board $6,116,413 during the fiscal year ended June 30, 2019 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 85.

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

Public Employees Retirement System (PERS)

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* (GASB No. 68) requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer allocation percentages presented are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the measurement period July 1, 2017 through June 30, 2018. Employer allocation percentages have been rounded for presentation purposes.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

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

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages are presented for each group. The allocation percentages for each group as of June 30, 2018 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2018.

At June 30, 2019, the District reported in the statement of net position (accrual basis) a liability of $68,378,235 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018 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 the District's share of contributions to the pension plan relative to the contributions of all participating governmental entities, actuarially determined. At June 30, 2018, the District's proportionate share was .34728 percent, which was a decrease of .00023 percent from its proportionate share measured as of June 30, 2017 of .34751 percent.

For the fiscal year ended June 30, 2019, the District recognized in the district-wide statement of activities (accrual basis) pension expense of $3,865,741 for PERS. The pension contribution made by the District during the current 2018/2019 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, 2019 with a measurement date of the prior fiscal year end of June 30, 2018. 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, 2019 for contributions made subsequent to the measurement date. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 1,303,983	$ 352,580
Changes of Assumptions	11,267,601	21,863,724
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		641,391
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	1,464,094	2,898,001
Total	$ 14,035,678	$ 25,755,696

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)

At June 30, 2019, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense as follows:

Year Ending June 30,	Total
2020	$ (2,482,272)
2021	(2,482,272)
2022	(2,482,272)
2023	(2,696,272)
2024	(1,576,930)
Thereafter	-
	$ (11,720,018)

Actuarial Assumptions

The District's total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	PERS
Inflation Rate	2.25%
Salary Increases:	
Through 2026	1.65-4.15% Based on Age
Thereafter	2.65-5.15% Based on Age
Investment Rate of Return	7.00%
Mortality Rate Table	RP-2000

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

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

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, 2018) 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 pension plans' target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
US Equities	30.00%	8.19%
Non-US Developed Markets Equity	11.50%	9.00%
Emerging Market Equities	6.50%	11.64%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Estate	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate

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

Fiscal Year	Measurement Date	Discount Rate
2019	June 30, 2018	5.66%
2018	June 30, 2017	5.00%

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

The following table represents the crossover period, if applicable, for the PERS defined benefit plan:

Period of Projected Benefit Payments for which the Following Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2046
Municipal Bond Rate *	From July 1, 2046 and Thereafter

* The municipal bond return rate used is 3.87% as of the measurement date of June 30, 2018. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 5.66%, 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 (4.66 percent) or 1-percentage-point higher (6.66 percent) than the current rate:

	1% Decrease 4.66%	Current Discount Rate 5.66%	1% Increase 6.66%
District's Proportionate Share of the PERS Net Pension Liability	$ 85,977,752	$ 68,378,235	$ 53,613,366

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2018. A sensitivity analysis specific to the District's net pension liability at June 30, 2018 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.

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)

GASB No. 68, requires participating employers in TPAF to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as an employee and non-employer adjusted for unpaid early retirement incentives to total contributions to TPAF during the fiscal year ended June 30, 2018. 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, 2018, the State's pension contribution was less 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.

For the fiscal year ended June 30, 2019, the District recognized in the district-wide statement of activities (accrual basis) pension expense of $32,279,331 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, 2019 the State's proportionate share of the net pension liability attributable to the District is $553,709,568. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer adjusted for unpaid early retirement incentives to total contributions to TPAF during the year ended June 30, 2018. At June 30, 2018, the State's share of the net pension liability attributable to the District was .87037 percent, which was a decrease of .01403 percent from its proportionate share measured as of June 30, 2017 of .88440 percent.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	TPAF
Inflation Rate	2.25%
Salary Increases:	
2011-2026	1.55-4.55%
Thereafter	2.00-5.45%
Investment Rate of Return	7.00%
Mortality Rate Table	RP-2006

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

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

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, 2018) 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 pension plans' target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Estate	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S.Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

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

Fiscal Year	Measurement Date	Discount Rate
2019	June 30, 2018	4.86%
2018	June 30, 2017	4.25%

The following table represents the crossover period, if applicable, for the TPAF defined benefit plan:

Period of Projected Benefit Payments for which the Following Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2040
Municipal Bond Rate *	From July 1, 2040 and Thereafter

* The municipal bond return rate used is 3.87% as of the measurement date of June 30, 2018. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.86%, 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 (3.86 percent) or 1-percentage-point higher (5.86 percent) than the current rate:

	1% Decrease (3.86%)	Current Discount Rate (4.86%)	1% Increase (5.86%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	$ 654,474,194	$ 553,709,568	$ 470,178,148

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2018. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2018 was not provided by the pension system.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

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

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. The Plan provides for retirement, service, and non-service connected death and disability benefits for its members.

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 Plan, if later), which is equal to 2% of the member's average compensation during the highest three consecutive years of service from the date of hire multiplied by the number of years of credited service. The maximum monthly benefit is the lesser of $15,457 and 100% of the highest three year average salary, subject to service requirements. Normally, benefits are calculated with payments guaranteed for 10 years.

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

Contributions

The Plan's contractually required contribution rate for the fiscal year ended June 30, 2018 was 103.14% 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 $243,749 for fiscal year 2019.

At June 30, 2019, the District reported in the statement of net position (accrual basis) a liability of $2,253,102 for its proportionate share of the ECPF net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the District's proportionate share was 7.1694 percent, which was an increase of .1628 percent from its proportionate share measured as of June 30, 2017 of 7.0066.

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, 2019, the District recognized in the district wide statement of activities (accrual basis) a pension expense of $596,544 for ECPF. At June 30, 2019, the District reported deferred outflows of resources related to ECPF from the following sources in the amount of $80,094.

	Deferred Outflows of Resources
Net Difference Between Projected and Actual On Pension Plan Investments	$ 80,094

Actuarial Assumptions

The District's total pension liability was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

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

Assumptions for mortality improvements are based on RP-2014 Male and Female Annuitant Base Mortality, projected to respective actuarial valuation dates with Male and Female Generational Mortality Improvement Scales.

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using the fixed interest rate of 3.00% from the Plan's investment in a fixed income annuity contract for the past three decades.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Large Cap Equity	23.00%	6.71%
U.S. Small Cap Equity	10.00%	6.71%
U.S. Fixed Income	40.00%	2.11%

Discount Rate

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

Year	Measurement Date	Discount Rate
2019	June 30, 2018	6.00%
2018	June 30, 2017	6.50%

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

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

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the ECPF net pension liability calculated using the discount rate of 6.00% as well as what the District's proportionate share of the ECPF net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.0 percent) or 1-percentage-point higher (7.0 percent) than the current rate:

	Decrease (5.0%)	Discount Rate (6.0%)	Increase (7.0%)
District's Proportionate Share of the Net Pension Liability	$ 2,829,742	$ 2,253,102	$ 1,499,510

E. Post-Retirement Medical Benefits

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

As a result of implementing GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans,* the post-retirement health benefit program plan is reported in an Agency Fund in the New Jersey Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018. Therefore, the plan has no assets accumulated in a trust. In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension* (GASB No. 75), the plan is classified as a single employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

Plan Description and Benefits Provided

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

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

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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, 2017:

Active Plan Members	217,131
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	145,050
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Total	362,181

Measurement Focus and Basis of Accounting

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

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

Investment Valuation

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

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2018 is $46.1 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities were determined based on actuarial valuations as of June 30, 2017 which were rolled forward to June 30, 2018.

Actuarial Methods and Assumptions

In the June 30, 2017 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

Post-Retirement Medical Benefits Contributions

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of $1.23 billion to the OPEB plan in fiscal year 2018.

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, 2019, 2018 and 2017 were $8,010,216, $8,479,419 and $8,288,746, 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.

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

GASB Statement No. 75 requires participating employers in the State Health Benefit Program Fund – Local Education Retired Employees Plan to recognize their proportionate share of the collective OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The nonemployer allocation percentages presented are based on the ratio of the State's contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the measurement period July 1, 2017 through June 30, 2018. 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, 2019, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of $17,235,679. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 85.

At June 30, 2019 the State's proportionate share of the OPEB liability attributable to the District is $347,210,344. 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, 2018 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2018. At June 30, 2018, the state's share of the OPEB liability attributable to the District was .75299 percent, which was a decrease of .01218 percent from its proportionate share measured as of June 30, 2017 of .76517 percent.

Actuarial Assumptions

The OPEB liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases *	
Initial Fiscal Year Applied Through	2026
Rate	1.55% to 4.55%
Rate Thereafter	2.00% to 5.45%

Mortality — Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disable Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Long-Term Rate of Return	1.00%

*Salary increases are based on the defined benefit plan that the individual is enrolled in and his or her year of service for TPAF or his or her age for PERS.

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)

Healthcare cost trend rates for pre-Medicare Preferred Provider Organization (PPO) medical benefits, this amount initially is 5.8 percent and decreases to a 5.0 percent long-term trend rate after eight years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5 percent. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8 percent and decreases to a 5.0 percent long-term trend rate after eight years. For prescription drug benefits, the initial trend rate is 8.0 percent and decreases to a 5.0 percent long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0 percent. This reflects the known underlying cost of the Part B premium. The Medicare Advantage trend rate is 4.5 percent and will continue in all future years.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the TPAF and PERS actuarial experience studies for the period July 1, 2012 to June 30, 2015 and July 1, 2011 to June 30, 2014, respectively.

Long-Term Expected Rate of Return

As the OPEB plan only invests in the State of New Jersey Cash Management Fund, the long-term expected rate of return on OPEB investments was based off the best-estimate ranges of future real rates of return (expected returns, net of OPEB plan investment expense and inflation) for cash equivalents, which is 1.00% as of June 30, 2018.

Discount Rate

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

Fiscal Year	Measurement Date	Discount Rate
2019	June 30, 2018	3.87%
2018	June 30, 2017	3.58%

The discount rate represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Changes in the Total OPEB Liability

The change in the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2019 (measurement date June 30, 2018) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2017 Measurement Date	$ 410,434,542
Changes Recognized for the Fiscal Year:	
Service Cost	16,731,431
Interest on the Total OPEB Liability	15,133,508
Differences Between Expected and Actual Experience	(46,281,611)
Changes of Assumptions	(39,844,125)
Gross Benefit Payments	(9,284,281)
Contributions from the Member	320,880
Net Changes	$ (63,224,198)
Balance, June 30, 2018 Measurement Date	$ 347,210,344

Changes of assumptions and other inputs reflect a change in the discount rate from 3.58 percent in 2017 to 3.87 percent in 2018.

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, 2018. A change in the total OPEB liability specific to the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2018 was not provided by the pension system.

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 3.87% 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 (2.87 percent) or 1-percentage-point higher (4.87 percent) than the current rate:

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
State's Proportionate Share of the OPEB Liability Attributable to the District	$ 410,473,307	$ 347,210,344	$ 296,922,822

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	Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability (School Retirees)	$ 286,989,572	$ 347,210,344	$ 426,854,621

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2018. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2018 were not provided by the pension system.

F. Subsequent Events

On October 8, 2019, the District entered into a capital lease agreement for the acquisition and installation of information technology equipment upgrades with TD Equipment Finance, Inc. The capital lease agreement in the amount of $7,306,500 is for a term of five (5) years with an annual interest rate of 1.77%. The first maturity is due on July 15, 2020.

NOTE 5 OTHER INFORMATION (Continued)

G. Tax Abatements

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

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

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Local Sources:					
Local Tax Levy	$ 21,908,798	-	$ 21,908,798	$ 21,908,798	-
Miscellaneous	325,003	-	325,003	1,201,213	$ 876,210
Total - Local Sources	22,233,801	-	22,233,801	23,110,011	876,210
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	29,208,533	$ (1,186,106)	28,022,427	28,022,427	-
Extraordinary Aid	715,499	-	715,499	749,393	33,894
Emergency Aid	2,015,804	1,186,106	3,201,910	1,186,106	(2,015,804)
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	17,297,191	17,297,191
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	362,075	362,075
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	8,010,216	8,010,216
TPAF - Long Term Disab Ins (On-Behalf - Non-Budgeted)				11,861	11,861
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,116,413	6,116,413
Total State Sources	179,004,781	-	179,004,781	208,820,627	29,815,846
Federal Sources:					
Medical Assistance Program	430,112	-	430,112	587,882	157,770
Total - Federal Sources	430,112	-	430,112	587,882	157,770
Total Revenues	201,668,694	-	201,668,694	232,518,520	30,849,826
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,356,563	128,782	3,485,345	3,368,365	116,980
Grades 1-5 - Salaries of Teachers	21,835,398	(462,494)	21,372,904	21,239,714	133,190
Grades 6-8 - Salaries of Teachers	9,833,407	(650,208)	9,183,199	9,319,928	(136,729)
Grades 9-12 - Salaries of Teachers	15,059,435	(170,442)	14,888,993	14,071,322	817,671
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	375,000	(40,000)	335,000	188,194	146,806
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,069,607	(18,873)	1,050,734	941,702	109,032
Unused Vacation Payment to Terminated/Retired Staff	150,000	(150,000)	-	-	-
Purchased Professional-Educational Services	288,661	(192,705)	95,956	57,367	38,589
Purchased Technical Services	331,740	(25,825)	305,915	226,603	79,312
Other Purchased Services (400-500 series)	874,897	(28,095)	846,802	683,766	163,036
General Supplies	1,229,014	149,580	1,378,594	1,173,518	205,076
Textbooks	547,970	(380,262)	167,708	150,052	17,656
Other Objects	219,377	(33,705)	185,672	121,723	63,949
TOTAL REGULAR PROGRAMS - INSTRUCTION	55,171,069	(1,874,247)	53,296,822	51,542,254	1,754,568

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	$ 1,268,198	$ 108,718	$ 1,376,916	$ 1,360,139	$ 16,777
Other Salaries for Instruction	460,787	118,205	578,992	508,360	70,632
Other Purchased Services	1,700	-	1,700	-	1,700
General Supplies	22,738	(984)	21,754	15,979	5,775
Textbooks	907	(907)	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,754,330	225,032	1,979,362	1,884,478	94,884
Cognitive - Moderate					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	2,608,957	(131,802)	2,477,155	2,410,631	66,524
Other Salaries for Instruction	836,572	21,333	857,905	761,737	96,168
Purchased Professional-Educational Services	990	(990)	-	-	-
General Supplies	54,968	(11,601)	43,367	35,361	8,006
Textbooks	3,397	(2,863)	534	534	-
Other Objects	1,350	450	1,800	1,390	410
Total Learning and/or Language Disabilities	3,506,234	(125,473)	3,380,761	3,209,653	171,108
Behavioral Disabilities:					
Salaries of Teachers	1,078,076	5,328	1,083,404	907,072	176,332
Other Salaries for Instruction	492,206	94,557	586,763	464,745	122,018
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	20,421	(2,433)	17,988	14,599	3,389
Textbooks	1,369	(1,369)	-	-	-
Other Objects	510	-	510	-	510
Total Behavioral Disabilities	1,592,582	96,083	1,688,665	1,386,416	302,249
Multiple Disabilities:					
Salaries of Teachers	3,036	(3,036)	-	-	-
Other Salaries for Instruction	3,580	(3,580)	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	6,616	(6,616)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	1,823,528	88,392	1,911,920	1,519,355	392,565
Other Salaries for Instruction	1,597,417	478,668	2,076,085	1,749,226	326,859
General Supplies	6,494	-	6,494	2,226	4,268
Textbooks	900	(900)	-	-	-
Other Objects	630	-	630	-	630
Total Resource Room/Resource Center	3,428,969	566,160	3,995,129	3,270,807	724,322
Autism:					
Salaries of Teachers	988,786	86,268	1,075,054	992,484	82,570
Other Salaries for Instruction	674,726	73,520	748,246	673,864	74,382
General Supplies	38,623	412	39,035	18,111	20,924
Textbooks	9,066	(1,192)	7,874	1,858	6,016
Total Autism	1,711,201	159,008	1,870,209	1,686,317	183,892

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	$ 596,992	$ (40,047)	$ 556,945	$ 547,497	$ 9,448
Other Salaries for Instruction	338,297	155,383	493,680	393,675	100,005
General Supplies	17,029	(2,635)	14,394	13,459	935
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	952,318	112,701	1,065,019	954,631	110,388
TOTAL SPECIAL EDUCATION - INSTRUCTION	12,952,250	1,026,895	13,979,145	12,392,302	1,586,843
Bilingual Education - Instruction					
Salaries of Teachers	1,462,566	78,454	1,541,020	1,437,298	103,722
Other Salaries for Instruction	404,914	(2,355)	402,559	374,836	27,723
Other Purchased Services	-	-	-	-	-
General Supplies	55,021	(92)	54,929	39,931	14,998
Textbooks	5,697	(5,697)	-	-	-
Total Bilingual Education - Instruction	1,928,198	70,310	1,998,508	1,852,065	146,443
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	545,665	(66,712)	478,953	340,084	138,869
Purchased Services (300-500 series)	99,495	(56,960)	42,535	33,074	9,461
Supplies and Materials	28,121	(15,000)	13,121	3,324	9,797
Other Objects	5,000	(1,890)	3,110	2,950	160
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	678,281	(140,562)	537,719	379,432	158,287
School-Spon. Cocurricular Athletics - Inst.					
Salaries	516,719	6,040	522,759	485,959	36,800
Purchased Services (300-500 series)	331,648	160,707	492,355	453,261	39,094
Supplies and Materials	69,178	30,007	99,185	86,123	13,062
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	917,545	196,754	1,114,299	1,025,343	88,956
Alternative Education Program - Instruction					
Salaries of Teachers	1,487,895	679,337	2,167,232	1,846,633	320,599
Other Salaries of Instruction	-	-	-	-	-
Purchased Professional and Technical Services	12,981	(4,003)	8,978	1,800	7,178
Other Purchased Services (400-500 series)	25,833	1,014	26,847	13,330	13,517
Supplies and Materials	42,512	9,700	52,212	26,025	26,187
Textbooks	100	-	100	-	100
Other Objects	12,950	1,686	14,636	7,814	6,822
Total Alternative Education Program - Inst.	1,582,271	687,734	2,270,005	1,895,602	374,403
Alternative Education Program - Support Services					
Salaries	471,565	(313,854)	157,711	86,146	71,565
Salaries of Principals/Assistant Principals	-	246,643	246,643	246,643	-
Salaries of Secretarial/Clerical Assistants	-	141,215	141,215	141,182	33
Purchased Services (400-500 series)	13,798	855	14,653	13,125	1,528
Supplies and Materials	6,384	10,088	16,472	16,156	316
Other Objects	-	-	-	-	-
Total Alternative Education Program - Support Services	491,747	84,947	576,694	503,252	73,442

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	$ 800	$ (200)	$ 600	$ 411	$ 189
Supplies and Materials	2,000	(800)	1,200	1,200	-
Total Community Services Programs/Operations	2,800	(1,000)	1,800	1,611	189
Total Instruction	73,724,161	50,831	73,774,992	69,591,861	4,183,131
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	-	302,906	302,906	213,556	89,350
Tuition to Other LEAs Within the State- Special	525,000	118,183	643,183	601,732	41,451
Tuition to County Voc. School Dist. - Regular	1,045,875	440,370	1,486,245	1,460,781	25,464
Tuition to County Voc. School Dist. - Special	435,600	(70,000)	365,600	335,347	30,253
Tuition to CSSD & Regional Day Schools	1,013,817	437,936	1,451,753	1,359,496	92,257
Tuition to Private Schools for the Disabled - Within State	7,469,645	838,919	8,308,564	7,266,619	1,041,945
Tuition - State Facilities	119,373	-	119,373	119,373	-
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	10,609,310	2,068,314	12,677,624	11,356,904	1,320,720
Undist. Expend. - Attend. & Social Work					
Salaries	2,335,971	(188,345)	2,147,626	1,962,225	185,401
Other Purchased Services (400-500 series)	16,756	(3,485)	13,271	3,915	9,356
Supplies and Materials	5,513	334	5,847	2,419	3,428
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	2,358,240	(191,496)	2,166,744	1,968,559	198,185
Undist. Expend. - Health Services					
Salaries	2,311,295	(23,284)	2,288,011	2,219,099	68,912
Salaries of Social Service Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	7,630	12,987	20,617	14,432	6,185
Other Purchased Services (400-500 series)	177,074	-	177,074	145,483	31,591
Supplies and Materials	68,280	(10,196)	58,084	50,586	7,498
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	2,564,279	(20,493)	2,543,786	2,429,600	114,186
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries	969,810	9,089	978,899	978,070	829
Purchased Professional - Educational Services	167,856	107,857	275,713	250,305	25,408
Total Undist. Expend. - Speech, OT, PT & Related Serv.	1,137,666	116,946	1,254,612	1,228,375	26,237
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	542,486	86,286	628,772	596,403	32,369
Purchased Professional - Educational Services	516,573	340,000	856,573	756,824	99,749
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	1,059,059	426,286	1,485,345	1,353,227	132,118
Guidance					
Salaries of Other Professional Staff	4,305,553	33,667	4,339,220	4,217,172	122,048
Salaries of Secretarial and Clerical Assistants	459,183	19,720	478,903	416,346	62,557
Other Salaries	-	1,122	1,122	561	561
Purchased Professional - Educational Services	15,000	27,000	42,000	42,000	-
Other Purchased Services (400-500 series)	34,510	157	34,667	28,437	6,230
Supplies and Materials	12,968	(2,754)	10,214	8,801	1,413
Other Objects	1,000	(51)	949	129	820
Total Guidance	4,828,214	78,861	4,907,075	4,713,446	193,629

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Child Study Team					
Salaries of Other Professional Staff	$ 5,109,694	$ 284,564	$ 5,394,258	$ 5,014,496	$ 379,762
Salaries of Secretarial and Clerical Assistants	338,932	50,000	388,932	331,581	57,351
Purchased Professional and Educational Services	15,000	-	15,000	14,694	306
Other Purchased Prof. and Tech. Services	165,000	(110,000)	55,000	8,625	46,375
Other Purchased Services	15,777	5,000	20,777	17,012	3,765
Mis. Purchase Serv. (400-500 series other than Residential Costs)	112,100	(5,600)	106,500	65,463	41,037
Supplies and Materials	20,323	150	20,473	20,408	65
Other Objects	500	(300)	200	200	-
Total Child Study Team	5,777,326	223,814	6,001,140	5,472,479	528,661
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	126,217	8,205	134,422	133,955	467
Salaries of Other Professional Staff	5,348,698	462,418	5,811,116	5,673,078	138,038
Salaries of Secr and Clerical Assist.	506,952	60,000	566,952	439,042	127,910
Other Salaries	95,176	63,480	158,656	136,400	22,256
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-
Purchased Prof- Educational Services	141,670	10,221	151,891	131,992	19,899
Other Purch Prof. and Technical Services	40,000	(4,329)	35,671	35,636	35
Other Purch Services (400-500)	494,224	(236,533)	257,691	175,374	82,317
Supplies and Materials	307,109	(101,557)	205,552	108,503	97,049
Other Objects	182,519	(84,023)	98,496	67,579	30,917
Total Undist. Expend. - Improvement of Inst. Serv.	7,242,565	177,882	7,420,447	6,901,559	518,888
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,879,462	235,564	3,115,026	2,848,446	266,580
Purchased Professional and Technical Services	43,910	(40,975)	2,935	2,015	920
Other Purchased Services (400-500 series)	176,133	18,064	194,197	117,336	76,861
Supplies and Materials	200,782	(40,701)	160,081	143,623	16,458
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,300,287	171,952	3,472,239	3,111,420	360,819
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	76,303	-	76,303	75,936	367
Other Salaries	-	21,489	21,489	16,456	5,033
Purchased Professional - Educational Service	88,689	(50,154)	38,535	23,969	14,566
Other Purchased Professional and Technical Services	19,500	(12,000)	7,500	7,500	-
Other Purchased Services (400-500 series)	73,110	(7,509)	65,601	42,468	23,133
Supplies and Materials	57,916	(5,867)	52,049	22,852	29,197
Other Objects	4,000	-	4,000	4,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	319,518	(54,041)	265,477	193,181	72,296
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	416,098	110,247	526,345	526,313	32
Legal Services	500,000	105,000	605,000	489,467	115,533
Audit Fees	110,000	44,900	154,900	154,437	463
Expenditure & Internal Control Audit Fees	15,000	(2,750)	12,250	11,981	269
Architectural/Engineering Services	30,000	(21,493)	8,507	-	8,507
Other Purchased Professional Services	47,885	(15,900)	31,985	1,200	30,785
Purchased Technical Services	20,000	(20,000)	-	-	-
Communications/Telephone	864,006	120,597	984,603	944,776	39,827
BOE Other Purchased Services	70,000	(11,222)	58,778	29,490	29,288
Purchased Services (400-500 series)	57,780	14,347	72,127	53,699	18,428
General Supplies	30,000	183	30,183	21,514	8,669
BOE In-House Training/Meeting Supplies	26,000	(9,000)	17,000	13,299	3,701
Judgements Against The School District	85,000	240,887	325,887	257,887	68,000
Miscellaneous Expenditures	10,000	(2,000)	8,000	4,575	3,425
BOE Memberships and Dues	41,000	(5,000)	36,000	35,063	937
Total Undist. Expend. - Supp. Serv. - General Admin.	2,322,769	548,796	2,871,565	2,543,701	327,864

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	$ 5,187,335	$ 234,536	$ 5,421,871	$ 5,260,247	$ 161,624
Salaries of Other Professional Staff	466,850	18,129	484,979	484,979	-
Salaries of Secretarial and Clerical Assistants	2,374,012	272,840	2,646,852	2,370,759	276,093
Other Salaries	18,277	27,332	45,609	13,422	32,187
Purchased Professional and Technical Services	11,960	(1,750)	10,210	250	9,960
Other Purchased Services (400-500 series)	297,923	23,221	321,144	194,582	126,562
Supplies and Materials	367,082	(30,058)	337,024	276,129	60,895
Other Objects	13,934	(5,700)	8,234	6,508	1,726
Total Undist. Expend. - Support Serv. - School Admin.	8,737,373	538,550	9,275,923	8,606,876	669,047
Undist. Expend. - Support Serv.- Central Services					
Salaries	2,751,128	157,027	2,908,155	2,649,409	258,746
Purchased Professional Services	47,000	107,816	154,816	153,266	1,550
Purchased Technical Services	5,000	2,693	7,693	5,508	2,185
Misc. Purchased Services (400-500 Series)	207,653	354,491	562,144	499,531	62,613
Sale/Leaseback Payments	-	2,412	2,412	-	2,412
Supplies and Materials	127,720	13,756	141,476	104,934	36,542
Miscellaneous Expenditures	20,254	9,924	30,178	19,856	10,322
Total Undist. Expend. - Support Serv.- Central Services	3,158,755	648,119	3,806,874	3,432,504	374,370
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	462,742	(41,105)	421,637	387,031	34,606
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	517,489	247,381	764,870	640,234	124,636
Supplies and Materials	19,336	(16,433)	2,903	2,878	25
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	999,567	189,843	1,189,410	1,030,143	159,267
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	1,710,855	39,555	1,750,410	1,637,221	113,189
Cleaning, Repair, and Maintenance Services	1,826,935	460,156	2,287,091	1,939,507	347,584
Lead Testing of Drinking Water	50,000	(50,000)	-	-	-
General Supplies	386,494	(47,527)	338,967	300,429	38,538
Total Undist. Expend. -Required Maintenance for School Facilities	3,974,284	402,184	4,376,468	3,877,157	499,311
Undist. Expend. - Custodial Services					
Salaries	6,918,518	(854,770)	6,063,748	6,019,761	43,987
Purchased Professional and Technical Services	6,554	34,785	41,339	26,978	14,361
Cleaning, Repair and Maintenance Services	464,132	(29,121)	435,011	427,016	7,995
Rental of Land, Building & Other than Lease Purchases	96,000	-	96,000	96,000	-
Other Purchased Property Services	422,721	-	422,721	355,244	67,477
Insurance	2,268,544	(5,000)	2,263,544	2,082,012	181,532
Miscellaneous Purchased Services	100,000	37,360	137,360	126,785	10,575
General Supplies	337,500	30,121	367,621	355,435	12,186
Energy (Gasoline)	60,000	-	60,000	60,000	-
Energy (Natural Gas)	750,000	487,008	1,237,008	614,855	622,153
Energy (Electricity)	3,700,000	(100,000)	3,600,000	2,744,248	855,752
Energy (Oil)	80,000	-	80,000	95,588	(15,588)
Other Objects	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	15,203,969	(399,617)	14,804,352	13,003,922	1,800,430

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	$ 270,761	$ 10,000	$ 280,761	$ 205,359	$ 75,402
Cleaning, Repair and Maintenance Services	4,000	93,472	97,472	96,460	1,012
General Supplies	20,000	(20,000)	-	-	-
Total Undist. Expend. - Care & Upkeep of Grounds	294,761	83,472	378,233	301,819	76,414
Undist. Expend. - Security					
Salaries	3,135,581	(323,144)	2,812,437	2,607,316	205,121
Purchased Professional and Technical Services	496,970	20,417	517,387	420,567	96,820
Cleaning, Repair and Maintenance Services	100,000	-	100,000	584	99,416
General Supplies	197,345	18,345	215,690	52,916	162,774
Other Objects	25,000	(25,000)	-	-	-
Total Undist. Expend. - Security	3,954,896	(309,382)	3,645,514	3,081,383	564,131
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	327,442	158,289	485,731	380,596	105,135
Contr Serv (Regular Students) - ESCs & CTSA	1,415,839	73,478	1,489,317	1,362,965	126,352
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,965,984	(340,000)	4,625,984	4,594,471	31,513
Misc. Purchased Serv. - Transportation	100,000	(6,000)	94,000	93,998	2
Total Undist. Expend. - Student Transportation Serv.	6,809,265	(114,233)	6,695,032	6,432,030	263,002
UNALLOCATED BENEFITS					
Social Security Contributions	4,190,998	(398,001)	3,792,997	3,699,390	93,607
Other Retirement Contributions - PERS	3,286,551	1	3,286,552	3,286,551	1
Other Retirement Contributions - ERIP	-	66,729	66,729	66,700	29
Other Retirement Contributions - Regular	557,404	(112,102)	445,302	441,949	3,353
Unemployment Compensation	670,664	(300,000)	370,664	460,662	(89,998)
Workmen's Compensation	1,491,139	708,861	2,200,000	1,337,753	862,247
Health Benefits	25,930,777	(4,287,235)	21,643,542	21,391,592	251,950
Tuition Reimbursement	135,000	7,875	142,875	94,156	48,719
Other Employee Benefits	230,000	(78,138)	151,862	151,862	-
TOTAL UNALLOCATED BENEFITS	36,492,533	(4,392,010)	32,100,523	30,930,615	1,169,908
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				17,297,191	(17,297,191)
NCGI Premium Pension Contribution				362,075	(362,075)
Post Retirement Medical Contribution	-	-	-	8,010,216	(8,010,216)
Long Term Disab Insurance				11,861	(11,861)
On Behalf TPAF Social Security Contribution	-	-	-		-
(Non Budgeted)	-	-	-	6,116,413	(6,116,413)
Total On Behalf Contributions	-	-	-	31,797,756	(31,797,756)
Total Undistributed Expenditures	121,144,636	193,747	121,338,383	143,766,656	(22,428,273)
Total Expenditures - Current Expense	194,868,797	244,578	195,113,375	213,358,517	(18,245,142)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Preschool	$ 5,000	-	$ 5,000	$ 4,587	$ 413
Grades 1-5	80,000	$ 41,016	121,016	68,560	52,456
Grades 6-8	7,800	17,890	25,690	21,702	3,988
Grades 9-12	-	10,740	10,740	9,960	780
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Programs	7,560	-	7,560	6,043	1,517
Undistributed Expenditures - Instruction	33,935	13,734	47,669	5,200	42,469
Undist.Expend.-Support Serv.-Students - Reg.	-	2,249	2,249	2,199	50
Undist.Expend.-Support Serv.-Related and Extraordinary	-	5,350	5,350	4,950	400
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist.Expend.-Support Serv. - Inst. Staff	100,040	20,363	120,403	30,263	90,140
Undist. Expend. - Support Serv. - Child Study Team	-	3,934	3,934	3,866	68
Undistributed Expenditures - General Admin.	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Central Services	479,051	-	479,051	176,100	302,951
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	5,250	2,995	8,245	2,995	5,250
Undistributed Expenditures - Business/Other Support Serv.	-	-	-	-	-
Undistributed Expenditures - Alternative Education Programs	-	4,950	4,950	4,950	-
Special Schools (All Programs)	44,500	(41,550)	2,950	2,950	-
Total Equipment	763,136	81,671	844,807	344,325	500,482
Facilities Acquisition and Construction Services					
Construction Services	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)					
School Administration	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-
TOTAL CAPITAL OUTLAY	763,136	81,671	844,807	344,325	500,482

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	$ 103,600	$ 77,537	$ 181,137	$ 184,789	$ (3,652)
Other Salaries for Instruction	4,000	-	4,000	-	4,000
General Supplies	4,500	2,500	7,000	4,840	2,160
Total Summer School - Instruction	112,100	80,037	192,137	189,629	2,508
Summer School - Support Services					
Salaries	301,302	(84,520)	216,782	192,784	23,998
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	301,302	(84,520)	216,782	192,784	23,998
Total Summer School	413,402	(4,483)	408,919	382,413	26,506
Adult Education-Local-Instruction					
Salaries of Teachers	12,000	-	12,000	12,487	(487)
Other Purchased Services	1,800	1,115	2,915	27	2,888
General Supplies	-	5,919	5,919	5,379	540
Textbooks	-	60	60	-	60
Other Objects	-	1,480	1,480	1,480	-
Total Adult Education-Local-Instruction	13,800	8,574	22,374	19,373	3,001
Adult Education-Local -Support Serv.					
Salaries	8,500	-	8,500	4,683	3,817
Purchased Professional-Educational Services	800	(800)	-	-	-
Other Purchased Services	3,400	3,100	6,500	2,171	4,329
Supplies and Materials	4,000	898	4,898	898	4,000
Total Adult Education-Local -Support Serv.	16,700	3,198	19,898	7,752	12,146
Total Adult Education-Local	30,500	11,772	42,272	27,125	15,147
TOTAL SPECIAL SCHOOLS	443,902	7,289	451,191	409,538	41,653
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	14,865,469	965,800	15,831,269	15,821,883	9,386
Total Transfer to Charter Schools	14,865,469	965,800	15,831,269	15,821,883	9,386
Total Expenditures - General Fund	210,941,304	1,299,338	212,240,642	229,934,263	(17,693,621)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (9,272,610)	$ (1,299,338)	$ (10,571,948)	$ 2,584,257	$ 13,156,205
Other Financing Sources (Uses):					
Lease Proceeds	-	-	-	-	-
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	112,232,376	(2,401,422)	109,830,954	106,204,268	(3,626,686)
Contribution to School Based Budgets - Special Revenue Fund	3,294,004	386,378	3,680,382	3,536,670	(143,712)
Operating Transfers Out:					
Contribution to School Based Budgets	(112,232,376)	2,401,422	(109,830,954)	(106,204,268)	3,626,686
Transfer to Special Revenue Fund	(654,550)	(205,000)	(859,550)	(654,550)	205,000
	-	-	-	-	-
Total Other Financing Sources:	2,639,454	181,378	2,820,832	2,882,120	61,288
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(6,633,156)	(1,117,960)	(7,751,116)	5,466,377	13,217,493
Fund Balance, Beginning of Year	17,747,231	-	17,747,231	17,747,231	-
Fund Balance, End of Year	$ 11,114,075	$ (1,117,960)	$ 9,996,115	$ 23,213,608	$ 13,217,493
Recapitulation:					
Nonspendable Fund Balance					
Inventory				$ 227,224	
Restricted Fund Balance					
Capital Reserve				5,741,312	
Maintenance Reserve				2,000,000	
Maintenance Reserve - Designated for Subsequent Years Expenditures				500,000	
Register Audit Recoveries				1,003,550	
Assigned Fund Balance					
Year End Encumbrances				2,645,772	
Designated for Subsequent Years Expenditures				7,190,372	
Unassigned Fund Balance				3,905,378	
				23,213,608	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				(18,226,096)	
Fund Balance per Governmental Funds (GAAP)				$ 4,987,512	

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Local Sources:												
Local Tax Levy	$ 21,908,798	-	$ 21,908,798	-	-	-	$ 21,908,798	-	$ 21,908,798	$ 21,908,798	-	$ 21,908,798
Miscellaneous	325,003	-	325,003	-	-	-	325,003	-	325,003	1,201,213	-	1,201,213
Total - Local Sources	22,233,801	-	22,233,801	-	-	-	22,233,801	-	22,233,801	23,110,011	-	23,110,011
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	29,208,533	-	29,208,533	$ (1,186,106)	-	$ (1,186,106)	28,022,427	-	28,022,427	28,022,427	-	28,022,427
Extraordinary Aid	715,499		715,499	-	-	-	715,499	-	715,499	749,393	-	749,393
Emergency Aid	2,015,804		2,015,804	1,186,106	-	1,186,106	3,201,910	-	3,201,910	1,186,106		1,186,106
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)		-	-	-	-	-		-	-	17,297,191	-	17,297,191
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)										362,075		362,075
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)		-	-	-	-			-	-	8,010,216	-	8,010,216
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)										11,861		11,861
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,116,413	-	6,116,413
Total State Sources	179,004,781	-	179,004,781	-	-	-	179,004,781	-	179,004,781	208,820,627	-	208,820,627
Federal Sources:												
Medical Assistance Program.	430,112	-	430,112	-	-	-	430,112	-	430,112	587,882	-	587,882
Total - Federal Sources	430,112	-	430,112	-	-	-	430,112	-	430,112	587,882	-	587,882
Total Revenues	201,668,694	-	201,668,694	-	-	-	201,668,694	-	201,668,694	232,518,520	-	232,518,520
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers		$ 3,356,563	3,356,563	-	$ 128,782	128,782		$ 3,485,345	3,485,345		$ 3,368,365	$ 3,368,365
Grades 1-5 - Salaries of Teachers	1,079,689	20,755,709	21,835,398	1,479,185	(1,941,679)	(462,494)	2,558,874	18,814,030	21,372,904	2,263,935	18,975,779	21,239,714
Grades 6-8 - Salaries of Teachers	747,939	9,085,468	9,833,407	(394,900)	(255,308)	(650,208)	353,039	8,830,160	9,183,199	37,037	9,282,891	9,319,928
Grades 9-12 - Salaries of Teachers	652,601	14,406,834	15,059,435	68,453	(238,895)	(170,442)	721,054	14,167,939	14,888,993	90,181	13,981,141	14,071,322
Regular Programs - Home Instruction:												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	375,000	-	375,000	(40,000)	-	(40,000)	335,000	-	335,000	188,194	-	188,194
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction		1,069,607	1,069,607	-	(18,873)	(18,873)		1,050,734	1,050,734		941,702	941,702
Unused Vacation Payment to Terminated/Retired Staff	150,000		150,000	(150,000)	-	(150,000)			-			
Purchased Professional-Educational Services	169,500	119,161	288,661	(169,500)	(23,205)	(192,705)		95,956	95,956		57,367	57,367
Purchased Technical Services	315,000	16,740	331,740	(23,350)	(2,475)	(25,825)	291,650	14,265	305,915	217,413	9,190	226,603
Other Purchased Services (400-500 series)	53,900	820,997	874,897	-	(28,095)	(28,095)	53,900	792,902	846,802	1,007	682,759	683,766
General Supplies	222,770	1,006,244	1,229,014	(176,841)	326,421	149,580	45,929	1,332,665	1,378,594		1,173,518	1,173,518
Textbooks	363,000	184,970	547,970	(229,000)	(151,262)	(380,262)	134,000	33,708	167,708	131,139	18,913	150,052
Other Objects	29,744	189,633	219,377	858	(34,563)	(33,705)	30,602	155,070	185,672	-	121,723	121,723
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,159,143	51,011,926	55,171,069	364,905	(2,239,152)	(1,874,247)	4,524,048	48,772,774	53,296,822	2,928,906	48,613,348	51,542,254
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	12,078	1,256,120	1,268,198	972	107,746	108,718	13,050	1,363,866	1,376,916	13,050	1,347,089	1,360,139
Other Salaries for Instruction	14,640	446,147	460,787	(3,750)	121,955	118,205	10,890	568,102	578,992	10,890	497,470	508,360
Other Purchased Services		1,700	1,700	-	-	-		1,700	1,700		-	-
General Supplies		22,738	22,738	-	(984)	(984)		21,754	21,754		15,979	15,979
Textbooks		907	907	-	(907)	(907)		-	-		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	26,718	1,727,612	1,754,330	(2,778)	227,810	225,032	23,940	1,955,422	1,979,362	23,940	1,860,538	1,884,478

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
Cognitive - Moderate												
Salaries of Teachers		-	-	-	-	-		-	-		-	-
Other Salaries for Instruction		-	-	-	-	-		-	-		-	-
General Supplies		-	-		-	-		-	-		-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities:												
Salaries of Teachers	$ 23,970	$ 2,584,987	$ 2,608,957	$ (5,070)	$ (126,732)	$ (131,802)	$ 18,900	$ 2,458,255	$ 2,477,155	$ 18,900	$ 2,391,731	$ 2,410,631
Other Salaries for Instruction	12,800	823,772	836,572	(485)	21,818	21,333	12,315	845,590	857,905	12,315	749,422	761,737
Purchased Professional-Educational Services		990	990		(990)	(990)		-	-		-	-
General Supplies		54,968	54,968	-	(11,601)	(11,601)		43,367	43,367		35,361	35,361
Textbooks		3,397	3,397	-	(2,863)	(2,863)		534	534		534	534
Other Objects	-	1,350	1,350	-	450	450	-	1,800	1,800	-	1,390	1,390
Total Learning and/or Language Disabilities	36,770	3,469,464	3,506,234	(5,555)	(119,918)	(125,473)	31,215	3,349,546	3,380,761	31,215	3,178,438	3,209,653
Visual Impairments												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-	-	-	-	-	-	-	-
Behavioral Disabilities:												
Salaries of Teachers		1,078,076	1,078,076	-	5,328	5,328		1,083,404	1,083,404		907,072	907,072
Other Salaries for Instruction		492,206	492,206	-	94,557	94,557		586,763	586,763		464,745	464,745
Purchased Professional-Educational Services		-	-	-	-	-		-	-		-	-
General Supplies		20,421	20,421	-	(2,433)	(2,433)		17,988	17,988		14,599	14,599
Textbooks		1,369	1,369	-	(1,369)	(1,369)		-	-		-	-
Other Objects	-	510	510	-	-	-	-	510	510	-	-	-
Total Behavioral Disabilities	-	1,592,582	1,592,582	-	96,083	96,083	-	1,688,665	1,688,665	-	1,386,416	1,386,416
Multiple Disabilities:												
Salaries of Teachers	3,036	-	3,036	(3,036)	-	(3,036)		-	-		-	-
Other Salaries for Instruction	3,580	-	3,580	(3,580)	-	(3,580)		-	-		-	-
General Supplies		-	-	-	-	-		-	-		-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	6,616	-	6,616	(6,616)	-	(6,616)	-	-	-	-	-	-
Resource Room/Resource Center:												
Salaries of Teachers		1,823,528	1,823,528	19,822	68,570	88,392	19,822	1,892,098	1,911,920	19,822	1,499,533	1,519,355
Other Salaries for Instruction		1,597,417	1,597,417	-	478,668	478,668		2,076,085	2,076,085		1,749,226	1,749,226
General Supplies		6,494	6,494	-	-	-		6,494	6,494		2,226	2,226
Textbooks		900	900	-	(900)	(900)		-	-		-	-
Other Objects	-	630	630	-	-	-	-	630	630	-	-	-
Total Resource Room/Resource Center	-	3,428,969	3,428,969	19,822	546,338	566,160	19,822	3,975,307	3,995,129	19,822	3,250,985	3,270,807
Autism:												
Salaries of Teachers	198,892	789,894	988,786	62,600	23,668	86,268	261,492	813,562	1,075,054	207,318	785,166	992,484
Other Salaries for Instruction	49,339	625,387	674,726	93,532	(20,012)	73,520	142,871	605,375	748,246	92,597	581,267	673,864
General Supplies		38,623	38,623	-	412	412		39,035	39,035		18,111	18,111
Textbooks	-	9,066	9,066	-	(1,192)	(1,192)	-	7,874	7,874	-	1,858	1,858
Total Autism	248,231	1,462,970	1,711,201	156,132	2,876	159,008	404,363	1,465,846	1,870,209	299,915	1,386,402	1,686,317
Preschool Disabilities - Full-Time:												
Salaries of Teachers	15,180	581,812	596,992	3,064	(43,111)	(40,047)	18,244	538,701	556,945	18,245	529,252	547,497
Other Salaries for Instruction	18,400	319,897	338,297	(5,900)	161,283	155,383	12,500	481,180	493,680	12,500	381,175	393,675
General Supplies		17,029	17,029	-	(2,635)	(2,635)		14,394	14,394		13,459	13,459
Textbooks		-	-		-	-		-	-		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	33,580	918,738	952,318	(2,836)	115,537	112,701	30,744	1,034,275	1,065,019	30,745	923,886	954,631
TOTAL SPECIAL EDUCATION - INSTRUCTION	351,915	12,600,335	12,952,250	158,169	868,726	1,026,895	510,084	13,469,061	13,979,145	405,637	11,986,665	12,392,302

EXHIBIT C-1A

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
Bilingual Education - Instruction												
Salaries of Teachers		$ 1,462,566	$ 1,462,566	-	$ 78,454	$ 78,454		$ 1,541,020	$ 1,541,020		$ 1,437,298	$ 1,437,298
Other Salaries for Instruction		404,914	404,914	-	(2,355)	(2,355)		402,559	402,559		374,836	374,836
Other Purchased Services		-	-	-	-	-		-	-		-	-
General Supplies		55,021	55,021	-	(92)	(92)		54,929	54,929		39,931	39,931
Textbooks	-	5,697	5,697	-	(5,697)	(5,697)	-	-	-	-	-	-
Total Bilingual Education - Instruction	-	1,928,198	1,928,198	-	70,310	70,310	-	1,998,508	1,998,508	-	1,852,065	1,852,065
School-Spon. Cocurricular Actvts. - Inst.												
Salaries		545,665	545,665	-	(66,712)	(66,712)		478,953	478,953		340,084	340,084
Purchased Services (300-500 series)		99,495	99,495	-	(56,960)	(56,960)		42,535	42,535		33,074	33,074
Supplies and Materials		28,121	28,121	-	(15,000)	(15,000)		13,121	13,121		3,324	3,324
Other Objects		5,000	5,000	-	(1,890)	(1,890)		3,110	3,110		2,950	2,950
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	678,281	678,281	-	(140,562)	(140,562)	-	537,719	537,719	-	379,432	379,432
School-Spon. Cocurricular Athletics - Inst.												
Salaries		516,719	516,719	-	6,040	6,040		522,759	522,759		485,959	485,959
Purchased Services (300-500 series)		331,648	331,648	-	160,707	160,707		492,355	492,355		453,261	453,261
Supplies and Materials		69,178	69,178	-	30,007	30,007		99,185	99,185		86,123	86,123
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	917,545	917,545	-	196,754	196,754	-	1,114,299	1,114,299	-	1,025,343	1,025,343
Alternative Education Program - Instruction												
Salaries of Teachers	$ 1,487,895		1,487,895	$ 679,337	-	679,337	$ 2,167,232		2,167,232	$ 1,846,633		1,846,633
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional and Technical Services	12,981		12,981	(4,003)	-	(4,003)	8,978		8,978	1,800		1,800
Other Purchased Services (400-500 series)	25,833		25,833	1,014	-	1,014	26,847		26,847	13,330		13,330
General Supplies	42,512		42,512	9,700	-	9,700	52,212		52,212	26,025		26,025
Textbooks	100		100	-	-	-	100		100			-
Other Objects	12,950	-	12,950	1,686	-	1,686	14,636	-	14,636	7,814	-	7,814
Total Alternative Education Program - Instruction	1,582,271	-	1,582,271	687,734	-	687,734	2,270,005	-	2,270,005	1,895,602	-	1,895,602
Alternative Education Program - Support Services												
Salaries	471,565		471,565	(313,854)	-	(313,854)	157,711		157,711	86,146		86,146
Salaries of Principals/Assistant Principals			-	246,643	-	246,643	246,643		246,643	246,643		246,643
Salaries of Secretarial/Clerical Assistants			-	141,215	-	141,215	141,215		141,215	141,182		141,182
Purchased Services (400-500 series)	13,798		13,798	855	-	855	14,653		14,653	13,125		13,125
Supplies and Materials	6,384		6,384	10,088	-	10,088	16,472		16,472	16,156		16,156
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Alternative Education Program - Support Services	491,747	-	491,747	84,947	-	84,947	576,694	-	576,694	503,252	-	503,252
Community Services Programs/Operations												
Salaries		-	-	-	-	-		-	-		-	-
Purchased Services (300-500 series)	800	-	800	(200)	-	(200)	600	-	600	411	-	411
Supplies and Materials	2,000	-	2,000	(800)	-	(800)	1,200	-	1,200	1,200	-	1,200
Total Community Services Programs/Operations	2,800	-	2,800	(1,000)	-	(1,000)	1,800	-	1,800	1,611	-	1,611
Total Instruction	6,587,876	67,136,285	73,724,161	1,294,755	(1,243,924)	50,831	7,882,631	65,892,361	73,774,992	5,735,008	63,856,853	69,591,861
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	-	-	-	302,906	-	302,906	302,906	-	302,906	213,556	-	213,556
Tuition to Other LEAs Within the State- Special	525,000	-	525,000	118,183	-	118,183	643,183	-	643,183	601,732	-	601,732
Tuition to County Voc. School Dist. - Regular	1,045,875	-	1,045,875	440,370	-	440,370	1,486,245	-	1,486,245	1,460,781	-	1,460,781
Tuition to County Voc. School Dist. - Special	435,600	-	435,600	(70,000)	-	(70,000)	365,600	-	365,600	335,347	-	335,347
Tuition to CSSD & Regional Day Schools	1,013,817	-	1,013,817	437,936	-	437,936	1,451,753	-	1,451,753	1,359,496	-	1,359,496
Tuition to Private Schools for the Disabled - Within State	7,469,645	-	7,469,645	838,919	-	838,919	8,308,564	-	8,308,564	7,266,619	-	7,266,619
Tuition - State Facilities	119,373	-	119,373	-	-	-	119,373	-	119,373	119,373	-	119,373
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	10,609,310	-	10,609,310	2,068,314	-	2,068,314	12,677,624	-	12,677,624	11,356,904	-	11,356,904
Undist. Expend. - Attend. & Social Work												
Salaries	640,905	1,695,066	2,335,971	130,928	(319,273)	(188,345)	771,833	1,375,793	2,147,626	638,025	1,324,200	1,962,225
Other Purchased Services (400-500 series)	7,000	9,756	16,756	(400)	(3,085)	(3,485)	6,600	6,671	13,271	447	3,468	3,915
Supplies and Materials		5,513	5,513	-	334	334		5,847	5,847		2,419	2,419
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	647,905	1,710,335	2,358,240	130,528	(322,024)	(191,496)	778,433	1,388,311	2,166,744	638,472	1,330,087	1,968,559

EXHIBIT C-1A

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Health Services												
Salaries	$ 418,538	$ 1,892,757	$ 2,311,295	$ (113,640)	$ 90,356	$ (23,284)	$ 304,898	$ 1,983,113	$ 2,288,011	$ 279,466	$ 1,939,633	$ 2,219,099
Salaries of Social Service Coordinators	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	7,630	-	7,630	12,987	-	12,987	20,617	-	20,617	14,432	-	14,432
Other Purchased Services (400-500 series)	173,663	3,411	177,074	-	-	-	173,663	3,411	177,074	145,483	-	145,483
Supplies and Materials	13,000	55,280	68,280	(3,934)	(6,262)	(10,196)	9,066	49,018	58,084	5,852	44,734	50,586
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	612,831	1,951,448	2,564,279	(104,587)	84,094	(20,493)	508,244	2,035,542	2,543,786	445,233	1,984,367	2,429,600
Undist. Expend. - Speech, OT, PT & Related Serv.												
Salaries	969,810	-	969,810	9,089	-	9,089	978,899	-	978,899	978,070	-	978,070
Purchased Professional - Educational Services	167,856	-	167,856	107,857	-	107,857	275,713	-	275,713	250,305	-	250,305
Total Undist. Expend. - Speech, OT, PT & Related Serv.	1,137,666	-	1,137,666	116,946	-	116,946	1,254,612	-	1,254,612	1,228,375	-	1,228,375
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	542,486	-	542,486	86,286	-	86,286	628,772	-	628,772	596,403	-	596,403
Purchased Professional - Educational Services	516,573	-	516,573	340,000	-	340,000	856,573	-	856,573	756,824	-	756,824
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	1,059,059	-	1,059,059	426,286	-	426,286	1,485,345	-	1,485,345	1,353,227	-	1,353,227
Guidance												
Salaries of Other Professional Staff	654,715	3,650,838	4,305,553	-	33,667	33,667	654,715	3,684,505	4,339,220	618,246	3,598,926	4,217,172
Salaries of Secretarial and Clerical Assistants	118,983	340,200	459,183	10,000	9,720	19,720	128,983	349,920	478,903	116,330	300,016	416,346
Other Salaries		-	-	-	1,122	1,122		1,122	1,122		561	561
Purchased Professional - Educational Services	15,000	-	15,000	27,000	-	27,000	42,000	-	42,000	42,000	-	42,000
Other Purchased Services (400-500 series)	17,629	16,881	34,510	157	-	157	17,786	16,881	34,667	14,634	13,803	28,437
Supplies and Materials	10,000	2,968	12,968	(2,754)	-	(2,754)	7,246	2,968	10,214	6,640	2,161	8,801
Other Objects	1,000	-	1,000	(51)	-	(51)	949	-	949	129	-	129
Total Guidance	817,327	4,010,887	4,828,214	34,352	44,509	78,861	851,679	4,055,396	4,907,075	797,979	3,915,467	4,713,446
Child Study Team												
Salaries of Other Professional Staff	5,109,694	-	5,109,694	284,564	-	284,564	5,394,258	-	5,394,258	5,014,496	-	5,014,496
Salaries of Secretarial and Clerical Assistants	338,932	-	338,932	50,000	-	50,000	388,932	-	388,932	331,581	-	331,581
Purchased Professional and Educational Services	15,000	-	15,000	-	-	-	15,000	-	15,000	14,694		14,694
Other Purchased Prof. and Tech. Services	165,000	-	165,000	(110,000)	-	(110,000)	55,000	-	55,000	8,625	-	8,625
Other Purchased Services (400-500 series)	15,777	-	15,777	5,000	-	5,000	20,777	-	20,777	17,012	-	17,012
Misc Pur Serv(400-500 series O/thn Resid Costs)	112,100	-	112,100	(5,600)	-	(5,600)	106,500	-	106,500	65,463	-	65,463
Supplies and Materials	20,323	-	20,323	150	-	150	20,473	-	20,473	20,408	-	20,408
Other Objects	500	-	500	(300)	-	(300)	200	-	200	200	-	200
Total Child Study Team	5,777,326	-	5,777,326	223,814	-	223,814	6,001,140	-	6,001,140	5,472,479	-	5,472,479
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	126,217	-	126,217	8,205	-	8,205	134,422	-	134,422	133,955	-	133,955
Salaries of Other Professional Staff	1,284,185	4,064,513	5,348,698	165,643	296,775	462,418	1,449,828	4,361,288	5,811,116	1,519,890	4,153,188	5,673,078
Salaries of Secr and Clerical Assist.	406,964	99,988	506,952	60,000	-	60,000	466,964	99,988	566,952	340,994	98,048	439,042
Other Salaries	95,176	-	95,176	63,480	-	63,480	158,656	-	158,656	136,400	-	136,400
Salaries of Facilitators, Math and Literacy Coaches			-	-	-	-	-	-	-			-
Purchased Prof- Educational Services	106,500	35,170	141,670	26,332	(16,111)	10,221	132,832	19,059	151,891	118,232	13,760	131,992
Other Purch. Prof. and Technical Services	40,000	-	40,000	(4,329)	-	(4,329)	35,671	-	35,671	35,636	-	35,636
Other Purch Services (400-500)	489,199	5,025	494,224	(235,090)	(1,443)	(236,533)	254,109	3,582	257,691	172,788	2,586	175,374
Supplies and Materials	287,199	19,910	307,109	(100,976)	(581)	(101,557)	186,223	19,329	205,552	89,483	19,020	108,503
Other Objects	182,519	-	182,519	(84,023)	-	(84,023)	98,496	-	98,496	67,579	-	67,579
Total Undist. Expend. - Improvement of Inst. Serv.	3,017,959	4,224,606	7,242,565	(100,758)	278,640	177,882	2,917,201	4,503,246	7,420,447	2,614,957	4,286,602	6,901,559
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries		2,879,462	2,879,462	-	235,564	235,564		3,115,026	3,115,026		2,848,446	2,848,446
Purchased Professional and Technical Services	42,990	920	43,910	(40,975)	-	(40,975)	2,015	920	2,935	2,015	-	2,015
Other Purchased Services (400-500 series)	83,067	93,066	176,133	34,994	(16,930)	18,064	118,061	76,136	194,197	57,443	59,893	117,336
Supplies and Materials	40,000	160,782	200,782	(30,007)	(10,694)	(40,701)	9,993	150,088	160,081	9,946	133,677	143,623
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	166,057	3,134,230	3,300,287	(35,988)	207,940	171,952	130,069	3,342,170	3,472,239	69,404	3,042,016	3,111,420

EXHIBIT C-1A

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff		-	-	-	-	-		-	-		-	-
Salaries of Secretarial and Clerical Assist	$ 76,303	-	$ 76,303	-	-	-	$ 76,303	-	$ 76,303	$ 75,936	-	$ 75,936
Other Salaries	-	-	-	$ 21,489	-	$ 21,489	21,489	-	21,489	16,456	-	16,456
Purchased Professional - Educational Service	60,146	$ 28,543	88,689	(37,159)	$ (12,995)	(50,154)	22,987	$ 15,548	38,535	20,300	$ 3,669	23,969
Other Purchased Professional & Technical Services	12,000	7,500	19,500	(12,000)	-	(12,000)		7,500	7,500		7,500	7,500
Other Purchased Services (400-500 series)	27,854	45,256	73,110	(1,535)	(5,974)	(7,509)	26,319	39,282	65,601	21,040	21,428	42,468
Supplies and Materials	34,866	23,050	57,916	(5,365)	(502)	(5,867)	29,501	22,548	52,049	16,503	6,349	22,852
Other Objects	4,000	-	4,000	-	-	-	4,000	-	4,000	4,000	-	4,000
Total Undist. Expend. - Instructional Staff Training Serv.	215,169	104,349	319,518	(34,570)	(19,471)	(54,041)	180,599	84,878	265,477	154,235	38,946	193,181
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	416,098	-	416,098	110,247	-	110,247	526,345	-	526,345	526,313	-	526,313
Legal Services	500,000	-	500,000	105,000	-	105,000	605,000	-	605,000	489,467	-	489,467
Audit Fees	110,000	-	110,000	44,900	-	44,900	154,900	-	154,900	154,437	-	154,437
Expenditure & Internal Control Audit Fees	15,000	-	15,000	(2,750)	-	(2,750)	12,250	-	12,250	11,981	-	11,981
Architectural/Engineering Services	30,000	-	30,000	(21,493)	-	(21,493)	8,507	-	8,507		-	-
Other Purchased Professional Services	47,885	-	47,885	(15,900)	-	(15,900)	31,985	-	31,985	1,200	-	1,200
Purchased Technical Services	20,000	-	20,000	(20,000)	-	(20,000)		-	-		-	-
Communications/Telephone	864,006	-	864,006	120,597	-	120,597	984,603	-	984,603	944,776	-	944,776
BOE Other Purchased Services	70,000	-	70,000	(11,222)	-	(11,222)	58,778	-	58,778	29,490	-	29,490
Misc. Purchased Services (400-500 series)	57,780	-	57,780	14,347	-	14,347	72,127	-	72,127	53,699	-	53,699
General Supplies	30,000	-	30,000	183	-	183	30,183	-	30,183	21,514	-	21,514
BOE In-House Training/Meeting Supplies	26,000	-	26,000	(9,000)	-	(9,000)	17,000	-	17,000	13,299	-	13,299
Judgements Against The School District	85,000	-	85,000	240,887	-	240,887	325,887	-	325,887	257,887	-	257,887
Miscellaneous Expenditures	10,000	-	10,000	(2,000)	-	(2,000)	8,000	-	8,000	4,575	-	4,575
BOE Memberships and Dues	41,000	-	41,000	(5,000)	-	(5,000)	36,000	-	36,000	35,063	-	35,063
Total Undist. Expend. - Supp. Serv. - General Admin.	2,322,769	-	2,322,769	548,796	-	548,796	2,871,565	-	2,871,565	2,543,701	-	2,543,701
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals		5,187,335	5,187,335	-	234,536	234,536		5,421,871	5,421,871		5,260,247	5,260,247
Salaries of Other Professional Staff	466,850	-	466,850	18,129	-	18,129	484,979	-	484,979	484,979	-	484,979
Salaries of Secretarial and Clerical Assistants	52,002	2,322,010	2,374,012	-	272,840	272,840	52,002	2,594,850	2,646,852		2,370,759	2,370,759
Other Salaries		18,277	18,277	-	27,332	27,332		45,609	45,609		13,422	13,422
Purchased Professional and Technical Services		11,960	11,960	-	(1,750)	(1,750)		10,210	10,210		250	250
Other Purchased Services (400-500 series)		297,923	297,923	-	23,221	23,221		321,144	321,144		194,582	194,582
Supplies and Materials		367,082	367,082	-	(30,058)	(30,058)		337,024	337,024		276,129	276,129
Other Objects	-	13,934	13,934	-	(5,700)	(5,700)	-	8,234	8,234	-	6,508	6,508
Total Undist. Expend. - Support Serv. - School Admin.	518,852	8,218,521	8,737,373	18,129	520,421	538,550	536,981	8,738,942	9,275,923	484,979	8,121,897	8,606,876
Undist. Expend. - Support Serv.- Central Services												
Salaries	2,751,128	-	2,751,128	157,027	-	157,027	2,908,155	-	2,908,155	2,649,409	-	2,649,409
Purchased Professional Services	47,000		47,000	107,816	-	107,816	154,816	-	154,816	153,266	-	153,266
Purchased Technical Services	5,000	-	5,000	2,693	-	2,693	7,693	-	7,693	5,508	-	5,508
Misc. Purchased Services (400-500 Series)	207,653		207,653	354,491	-	354,491	562,144	-	562,144	499,531	-	499,531
Sale/Leaseback Payments	-	-	-	2,412	-	2,412	2,412	-	2,412		-	-
Supplies and Materials	127,720		127,720	13,756	-	13,756	141,476	-	141,476	104,934	-	104,934
Miscellaneous Expenditures	20,254	-	20,254	9,924	-	9,924	30,178	-	30,178	19,856	-	19,856
Total Undist. Expend. - Support Serv.- Central Services	3,158,755	-	3,158,755	648,119	-	648,119	3,806,874	-	3,806,874	3,432,504	-	3,432,504
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	462,742	-	462,742	(41,105)	-	(41,105)	421,637	-	421,637	387,031	-	387,031
Purchased Professional Services		-	-	-	-	-		-	-		-	-
Purchased Technical Services			-	-	-	-		-	-		-	-
Other Purchased Services (400-500 series)	517,489	-	517,489	247,381	-	247,381	764,870	-	764,870	640,234	-	640,234
Supplies and Materials	19,336		19,336	(16,433)	-	(16,433)	2,903	-	2,903	2,878	-	2,878
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	999,567	-	999,567	189,843	-	189,843	1,189,410	-	1,189,410	1,030,143	-	1,030,143
Undist. Expend. -Required Maintenance for School Facilities												
Salaries	1,710,855	-	1,710,855	39,555	-	39,555	1,750,410	-	1,750,410	1,637,221	-	1,637,221
Cleaning, Repair, and Maintenance Services	1,826,935	-	1,826,935	460,156	-	460,156	2,287,091	-	2,287,091	1,939,507	-	1,939,507
Lead Testing of Drinking Water	50,000		50,000	(50,000)	-	(50,000)			-			-
General Supplies	386,494	-	386,494	(47,527)	-	(47,527)	338,967	-	338,967	300,429	-	300,429
Total Undist. Expend. -Required Maintenance for School Facilities	3,974,284	-	3,974,284	402,184	-	402,184	4,376,468	-	4,376,468	3,877,157	-	3,877,157

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Undist. Expend. - Custodial Services												
Salaries	$ 6,893,000	$ 25,518	$ 6,918,518	$ (860,092)	$ 5,322	$ (854,770)	$ 6,032,908	$ 30,840	$ 6,063,748	$ 5,999,227	$ 20,534	$ 6,019,761
Purchased Professional and Technical Services	6,554	-	6,554	34,785	-	34,785	41,339	-	41,339	26,978	-	26,978
Cleaning, Repair and Maintenance Services	464,132	-	464,132	(29,121)	-	(29,121)	435,011	-	435,011	427,016	-	427,016
Rental of Land, Building & Other than Lease Purchases	96,000	-	96,000	-	-	-	96,000	-	96,000	96,000	-	96,000
Other Purchased Property Services	422,721	-	422,721	-	-	-	422,721	-	422,721	355,244	-	355,244
Insurance	2,268,544	-	2,268,544	(5,000)	-	(5,000)	2,263,544	-	2,263,544	2,082,012	-	2,082,012
Miscellaneous Purchased Services	100,000	-	100,000	37,360	-	37,360	137,360	-	137,360	126,785	-	126,785
General Supplies	335,000	2,500	337,500	30,121	-	30,121	365,121	2,500	367,621	355,435	-	355,435
Energy (Gasoline)	60,000	-	60,000	-	-	-	60,000	-	60,000	60,000		60,000
Energy (Natural Gas)	750,000	-	750,000	487,008	-	487,008	1,237,008	-	1,237,008	614,855	-	614,855
Energy (Electricity)	3,700,000	-	3,700,000	(100,000)	-	(100,000)	3,600,000	-	3,600,000	2,744,248	-	2,744,248
Energy (Oil)	80,000	-	80,000	-	-	-	80,000	-	80,000	95,588	-	95,588
Other Objects		-	-	-	-	-		-	-		-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Custodial Services	15,175,951	28,018	15,203,969	(404,939)	5,322	(399,617)	14,771,012	33,340	14,804,352	12,983,388	20,534	13,003,922
Undistributed Expenditures - Care & Upkeep of Grounds												
Salaries	270,761	-	270,761	10,000	-	10,000	280,761	-	280,761	205,359	-	205,359
Cleaning, Repair, and Maintenance Services	4,000	-	4,000	93,472	-	93,472	97,472	-	97,472	96,460	-	96,460
General Supplies	20,000	-	20,000	(20,000)	-	(20,000)	-	-	-	-	-	-
Total Undist. Expend. - Care & Upkeep of Grounds	294,761	-	294,761	83,472	-	83,472	378,233	-	378,233	301,819	-	301,819
Undistributed Expenditures - Security												
Salaries	1,342,013	1,793,568	3,135,581	(440,329)	117,185	(323,144)	901,684	1,910,753	2,812,437	820,374	1,786,942	2,607,316
Purchased Professional and Technical Services	496,970	-	496,970	20,417	-	20,417	517,387	-	517,387	420,567	-	420,567
Cleaning, Repair and Maintenance Services	100,000	-	100,000	-	-	-	100,000	-	100,000	584	-	584
General Supplies	192,345	5,000	197,345	21,749	(3,404)	18,345	214,094	1,596	215,690	52,877	39	52,916
Other Objects	25,000	-	25,000	(25,000)	-	(25,000)	-	-	-	-	-	-
Total Undist. Expend. - Security	2,156,328	1,798,568	3,954,896	(423,163)	113,781	(309,382)	1,733,165	1,912,349	3,645,514	1,294,402	1,786,981	3,081,383
Total Undist. Expend. - Oper. & Maint. Of Plant Serv.	21,601,324	1,826,586	23,427,910	(342,446)	119,103	(223,343)	21,258,878	1,945,689	23,204,567	18,456,766	1,807,515	20,264,281
Undist. Expend. - Student Transportation Serv.									-			
Contract Serv (Between Home & Sch) - Vend		-	-	-	-	-		-	-		-	-
Contract Services (Other than Between Home & School)-Vendors		327,442	327,442	260	158,029	158,289	260	485,471	485,731		380,596	380,596
Contr Serv (Regular Students) - ESCs & CTSA	1,415,839	-	1,415,839	73,478	-	73,478	1,489,317	-	1,489,317	1,362,965	-	1,362,965
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,965,984	-	4,965,984	(340,000)	-	(340,000)	4,625,984	-	4,625,984	4,594,471	-	4,594,471
Misc. Purchased Serv. - Transportation	100,000	-	100,000	(6,000)	-	(6,000)	94,000	-	94,000	93,998	-	93,998
Total Undist. Expend. - Student Transportation Serv.	6,481,823	327,442	6,809,265	(272,262)	158,029	(114,233)	6,209,561	485,471	6,695,032	6,051,434	380,596	6,432,030
UNALLOCATED BENEFITS												
Social Security Contributions	3,992,208	198,790	4,190,998	(213,000)	(185,001)	(398,001)	3,779,208	13,789	3,792,997	3,699,390	-	3,699,390
Other Retirement Contributions - PERS	3,286,551		3,286,551	(64,951)	64,952	1	3,221,600	64,952	3,286,552	3,221,599	64,952	3,286,551
Other Retirement Contributions - ERIP	-		-	66,729	-	66,729	66,729		66,729	66,700		66,700
Other Retirement Contributions - Regular	492,452	64,952	557,404	(47,150)	(64,952)	(112,102)	445,302		445,302	441,949		441,949
Unemployment Compensation	670,664	-	670,664	(300,000)	-	(300,000)	370,664	-	370,664	460,662	-	460,662
Workmen's Compensation	1,491,139	-	1,491,139	708,861	-	708,861	2,200,000	-	2,200,000	1,337,753	-	1,337,753
Health Benefits	3,405,628	22,525,149	25,930,777	(2,590,845)	(1,696,390)	(4,287,235)	814,783	20,828,759	21,643,542	589,711	20,801,881	21,391,592
Tuition Reimbursement	135,000	-	135,000	7,875	-	7,875	142,875	-	142,875	94,156	-	94,156
Other Employee Benefits	230,000	-	230,000	(78,138)	-	(78,138)	151,862	-	151,862	151,862	-	151,862
TOTAL UNALLOCATED BENEFITS	13,703,642	22,788,891	36,492,533	(2,510,619)	(1,881,391)	(4,392,010)	11,193,023	20,907,500	32,100,523	10,063,782	20,866,833	30,930,615
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)										17,297,191		17,297,191
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)										362,075		362,075
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	8,010,216	-	8,010,216
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)										11,861		11,861
On Behalf TPAF Social Security Contribution (Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,116,413	-	6,116,413
Total On Behalf Contributions	-	-	-	-	-	-	-	-	-	31,797,756	-	31,797,756
Total Undistributed Expenditures	72,847,341	48,297,295	121,144,636	1,003,897	(810,150)	193,747	73,851,238	47,487,145	121,338,383	97,992,330	45,774,326	143,766,656
Total Expenditures - Current Expense	79,435,217	115,433,580	194,868,797	2,298,652	(2,054,074)	244,578	81,733,869	113,379,506	195,113,375	103,727,338	109,631,179	213,358,517

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Preschool		$ 5,000	$ 5,000	$ -	$ -	$ -		$ 5,000	$ 5,000		$ 4,587	$ 4,587
Grades 1-5		80,000	80,000	$ 44,500	$ (3,484)	$ 41,016	$ 44,500	76,516	121,016		68,560	68,560
Grades 6-8		7,800	7,800	-	17,890	17,890		25,690	25,690		21,702	21,702
Grades 9-12		-	-	-	10,740	10,740		10,740	10,740		9,960	9,960
Special Education - Instruction:			-	-	-	-			-			-
Learning and/or Language Disabilities		-	-	-	-	-		-	-		-	-
Resource Room/Resource Center		-	-	-	-	-		-	-		-	-
Bilingual Education		-	-	-	-	-		-	-		-	-
At Risk Programs Programs	$ 7,560	-	7,560	-	-	-	7,560	-	7,560	$ 6,043	-	6,043
Undistributed Expenditures - Instruction	33,935	-	33,935	5,200	8,534	13,734	39,135	8,534	47,669	5,200	-	5,200
Undist.Expend.-Support Serv.-Students - Reg.		-	-	2,249	-	2,249	2,249	-	2,249	2,199	-	2,199
Undist.Expend.-Support Serv.-Related and Extraordinary		-	-	-	5,350	5,350		5,350	5,350		4,950	4,950
Undist. Expend. - Support Serv. - Students - Special		-	-	-	-	-		-	-		-	-
Undist.Expend.-Support Serv. - Inst. Staff	100,040	-	100,040	20,363	-	20,363	120,403	-	120,403	30,263	-	30,263
Undist. Expend. - Support Serv. - Child Study Team		-	-	3,934	-	3,934	3,934	-	3,934	3,866	-	3,866
Undistributed Expenditures - General Admin.		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - School Admin.		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Athletics		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Central Services	479,051	-	479,051	-	-	-	479,051		479,051	176,100		176,100
Undistributed Expenditures - Admin. Info. Technology		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Operation of Plant Services		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Required Maintenance of School	5,250	-	5,250	2,995	-	2,995	8,245	-	8,245	2,995	-	2,995
Undistributed Expenditures - Security		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Alternative Education Programs		-	-	4,950	-	4,950	4,950	-	4,950	4,950	-	4,950
Special Schools (All Programs)	44,500	-	44,500	(41,550)	-	(41,550)	2,950	-	2,950	2,950	-	2,950
Total Equipment	670,336	92,800	763,136	42,641	39,030	81,671	712,977	131,830	844,807	234,566	109,759	344,325
Facilities Acquisition and Construction Services												
Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Assets Acquired Under Capital Leases (Nonbudgeted)												
School Administration	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets Acquired Under Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	670,336	92,800	763,136	42,641	39,030	81,671	712,977	131,830	844,807	234,566	109,759	344,325
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	103,600	-	103,600	77,537	-	77,537	181,137	-	181,137	184,789	-	184,789
Other Salaries for Instruction	4,000	-	4,000	-	-	-	4,000	-	4,000		-	-
General Supplies	4,500	-	4,500	2,500	-	2,500	7,000	-	7,000	4,840	-	4,840
Total Summer School - Instruction	112,100	-	112,100	80,037	-	80,037	192,137	-	192,137	189,629	-	189,629
Summer School - Support Services												
Salaries	301,302	-	301,302	(84,520)	-	(84,520)	216,782	-	216,782	192,784	-	192,784
Other Purchased Services	-	-	-	-		-			-			-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Support Services	301,302	-	301,302	(84,520)	-	(84,520)	216,782	-	216,782	192,784	-	192,784
Total Summer School	413,402	-	413,402	(4,483)	-	(4,483)	408,919	-	408,919	382,413	-	382,413
Adult Education-Local-Instruction												
Salaries of Teachers	12,000	-	12,000	-	-	-	12,000	-	12,000	12,487		12,487
Other Purchased Services	1,800	-	1,800	1,115	-	1,115	2,915	-	2,915	27		27
General Supplies		-	-	5,919	-	5,919	5,919	-	5,919	5,379		5,379
Textbooks		-	-	60	-	60	60	-	60	-	-	-
Other Objects	-	-	-	1,480	-	1,480	1,480	-	1,480	1,480	-	1,480
Total Adult Education-Local-Instruction	13,800	-	13,800	8,574	-	8,574	22,374	-	22,374	19,373	-	19,373
Adult Education-Local -Support Serv.												
Salaries	8,500	-	8,500	-	-	-	8,500	-	8,500	4,683		4,683
Purchased Professional-Educational Services	800	-	800	(800)	-	(800)		-	-			-
Other Purchased Services	3,400	-	3,400	3,100	-	3,100	6,500	-	6,500	2,171		2,171
Supplies and Materials	4,000	-	4,000	898	-	898	4,898	-	4,898	898	-	898
Total Adult Education-Local -Support Serv.	16,700	-	16,700	3,198	-	3,198	19,898	-	19,898	7,752	-	7,752
Total Adult Education-Local	30,500	-	30,500	11,772	-	11,772	42,272	-	42,272	27,125	-	27,125
TOTAL SPECIAL SCHOOLS	443,902	-	443,902	7,289	-	7,289	451,191	-	451,191	409,538	-	409,538

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
CHARTER SCHOOLS												
Transfer of Funds to Charter Schools	$ 14,865,469	-	$ 14,865,469	$ 965,800	-	$ 965,800	$ 15,831,269	-	$ 15,831,269	$ 15,821,883	-	$ 15,821,883
Total Expenditures - General Fund	95,414,924	$ 115,526,380	210,941,304	3,314,382	$ (2,015,044)	1,299,338	98,729,306	$ 113,511,336	212,240,642	120,193,325	$ 109,740,938	229,934,263
Excess (Deficiency) of Revenues Over (Under) Expenditures	106,253,770	(115,526,380)	(9,272,610)	(3,314,382)	2,015,044	(1,299,338)	102,939,388	(113,511,336)	(10,571,948)	112,325,195	(109,740,938)	2,584,257
Other Financing Sources:												
Lease Proceeds				-	-	-			-			-
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		112,232,376	112,232,376	-	(2,401,422)	(2,401,422)		109,830,954	109,830,954		106,204,268	106,204,268
Contribution to School Based Budgets - Special Revenue Fund		3,294,004	3,294,004	-	386,378	386,378		3,680,382	3,680,382		3,536,670	3,536,670
Operating Transfers Out:												
Contribution to School Based Budgets	(112,232,376)		(112,232,376)	2,401,422	-	2,401,422	(109,830,954)		(109,830,954)	(106,204,268)		(106,204,268)
Transfer to Special Revenue	(654,550)	-	(654,550)	(205,000)	-	(205,000)	(859,550)	-	(859,550)	(654,550)	-	(654,550)
Total Other Financing Sources:	(112,886,926)	115,526,380	2,639,454	2,196,422	(2,015,044)	181,378	(110,690,504)	113,511,336	2,820,832	(106,858,818)	109,740,938	2,882,120
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(6,633,156)	-	(6,633,156)	(1,117,960)	-	(1,117,960)	(7,751,116)	-	(7,751,116)	5,466,377	-	5,466,377
Fund Balance, Beginning of Year	17,747,231	-	17,747,231	-	-	-	17,747,231	-	17,747,231	17,747,231	-	17,747,231
Fund Balance, End of Year	$ 11,114,075	$ -	$ 11,114,075	$ (1,117,960)	$ -	$ (1,117,960)	$ 9,996,115	$ -	$ 9,996,115	$ 23,213,608	$ -	$ 23,213,608

EXHIBIT C-2

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	$ 112,887	$ 24,888	$ 137,775	$ 46,071	$ (91,704)
State Sources	21,113,172	18,612	21,131,784	19,346,098	(1,785,686)
Federal Sources	9,461,123	2,117,921	11,579,044	10,301,825	(1,277,219)
Total Revenues	30,687,182	2,161,421	32,848,603	29,693,994	(3,154,609)
EXPENDITURES:					
Instruction					
Salaries of Teachers	4,903,541	2,432	4,905,973	4,399,660	506,313
Other Salaries for Instruction	1,482,066	-	1,482,066	1,372,921	109,145
Purchased Professional -Technical Services	911,162	45,896	957,058	705,409	251,649
Other Purchased Services (400-500 series)	849,396	540,830	1,390,226	1,271,361	118,865
General Supplies	495,175	595,680	1,090,855	983,823	107,032
Textbooks	33,322	-	33,322	21,781	11,541
Other Objects	55,886	-	55,886	20,143	35,743
Total Instruction	8,730,548	1,184,838	9,915,386	8,775,098	1,140,288
Support Services					
Personnel Services Salaries	989,860	(90,293)	899,567	816,546	83,021
Salaries of Supervisors of Instruction	245,308	15,000	260,308	255,526	4,782
Salaries of Other Professional Staff	1,253,768	(75,000)	1,178,768	1,037,714	141,054
Salaries of Secretaries & Clerical Assistants	266,329	60,000	326,329	325,382	947
Other Salaries	216,664	-	216,664	134,439	82,225
Salary of Community Parent Involvement Spec.	112,301	-	112,301	109,661	2,640
Salary of Master Teachers	576,366	-	576,366	569,982	6,384
Purchased Professional - Educational Services	1,832,220	309,400	2,141,620	1,553,429	588,191
Purchased Educational Services - Contracted Pre-K	7,644,238	(19,342)	7,624,896	7,310,387	314,509
Purchased Educational Services - Head Start	1,648,053	-	1,648,053	1,624,385	23,668
Other Purchased Professional - Ed Services	119,086	10,000	129,086	126,322	2,764
Other Purchased Professional Services	419,938	(10,000)	409,938	176,070	233,868
Rentals	15,000	-	15,000	-	15,000
Purchased Professional and Technical Services	277,632	89,681	367,313	323,977	43,336
Other Purchased Services	162,896	57,000	219,896	140,141	79,755
Travel	23,900	-	23,900	7,041	16,859
Miscellaneous Purchased Services	50,334	-	50,334	12,395	37,939
Supplies & Materials	343,826	79,285	423,111	256,061	167,050
Other Objects	36,884	-	36,884	23,198	13,686
Total Support Services	16,234,603	425,731	16,660,334	14,802,656	1,857,678
Unallocated Employee Benefits	2,836,439	(22,017)	2,814,422	2,819,824	(5,402)
Transportation Contracted Services	38,448	3,778	42,226	31,425	10,801
Facilities Acquisition and Construction Services:					
Instructional Equipment	207,690	169,765	377,455	370,461	6,994
Noninstructional Equipment	-	12,948	12,948	12,410	538
Total Facilities Acquisition and Construction Services	207,690	182,713	390,403	382,871	7,532
Total Expenditures	28,047,728	1,775,043	29,822,771	26,811,874	3,010,897
Other Financing Sources (Uses)					
Transfer in from General Fund-Preschool Program	654,550	-	654,550	654,550	-
Transfer Out to School Based Budget (General Fund)	(3,294,004)	(386,378)	(3,680,382)	(3,536,670)	143,712
Total Other Financing Sources (Uses)	(2,639,454)	(386,378)	(3,025,832)	(2,882,120)	143,712
Total Outflows	30,687,182	2,161,421	32,848,603	29,693,994	3,154,609
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

EAST ORANGE BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

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

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	$ 232,518,520	$ 29,693,994
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, 2019		(223,563)
Encumbrances, June 30, 2018		186,404
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2019	(18,226,096)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2018	17,902,706	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	$ 232,195,130	$ 29,656,835
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	$ 229,934,263	$ 26,811,874
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, 2019		(223,563)
Encumbrances, June 30, 2018	-	186,404
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	$ 229,934,263	$ 26,774,715

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION INFORMATION
AND
OTHER POST-EMPLOYEMENT BENEFITS INFORMATION

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

PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Six Fiscal Years *

	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Position Liability (Asset)	0.34728 %	0.34751 %	0.36814 %	0.36606 %	0.35785 %	0.33916 %
District's Proportionate Share of the Net Pension Liability (Asset)	$ 68,378,235	$ 80,894,974	$ 109,031,603	$ 82,173,389	$ 66,999,607	$ 64,820,790
District's Covered Payroll	23,436,678	23,496,414	23,777,728	26,707,543	24,182,544	23,889,003
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	292%	344%	459%	308%	277%	271%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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

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

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

PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Six Fiscal Years

	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	$ 3,454,341	$ 3,219,317	$ 3,270,476	$ 3,147,144	$ 2,985,648	$ 2,301,966
Contributions in Relation to the Contractually Required Contributions	3,454,341	3,219,317	3,270,476	3,147,144	2,985,648	2,301,966
Contribution Deficiency (Excess)	-	-	-	-	-	-
District's Covered Payroll	23,436,678	23,496,414	23,777,728	26,707,543	24,182,544	23,889,003
Contributions as a Percentage of Covered Payroll	14.74%	13.70%	13.75%	11.78%	12.35%	9.64%

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

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

TEACHERS PENSION AND ANNUITY FUND
Last Six Fiscal Years *

	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Position Liability (Asset)	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	$ 553,709,568	$ 596,294,394	$ 722,821,064	$ 577,965,206	$ 474,257,913	$ 457,143,804
Total	553,709,568	596,294,394	722,821,064	577,965,206	474,257,913	457,143,804
District's Covered Payroll	92,311,802	90,510,517	90,083,857	90,780,981	92,642,335	90,419,245
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	0%	0%	0%	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	26.49%	25.41%	22.33%	28.71%	33.64%	33.76%

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

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

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

Board of Education Employees' Pension Fund of Essex County

Last Six Fiscal Years*

	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Position Liability (Asset)	7.1694%	7.0066%	6.7556%	6.7003%	n/a	n/a
District's Proportionate Share of the Net Pension Liability (Asset)	$ 2,253,102	$ 2,002,511	$ 2,445,403	$ 2,580,869	n/a	n/a
District's Covered Payroll	$ -	$ -	$ -	$ -	$ -	$ -
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00% #	0.00% #	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

Board of Education Employees' Pension Fund of Essex County

Last Six Fiscal Years*

	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	$ 243,749	$ 281,273	$ 288,881	$ 351,306	n/a	n/a
Contributions in Relation to the Contractually Required Contribution	243,749	281,273	288,881	351,306	n/a	n/a
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -
District's Covered Payroll			$ -	$ -	$ -	$ -
Contributions as a Percentage of Covere Payroll		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, 2019

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 Two Fiscal Years*

	2019	2018
Total OPEB Liability		
Service Cost	$ 16,731,431	$ 20,380,892
Interest on Total OPEB Liability	15,133,508	12,946,310
Differences Between Expected and Actual Experience	(46,281,611)	
Changes of Assumptions	(39,844,125)	(54,224,341)
Gross Benefit Payments	(9,284,281)	(9,582,435)
Contribution from the Member	320,880	352,849
Net Change in Total OPEB Liability	(63,224,198)	(30,126,725)
Total OPEB Liability - Beginning	410,434,542	440,561,267
Total OPEB Liability - Ending	$ 347,210,344	$ 410,434,542
District's Proportionate Share of OPEB Liability	$ -	$ -
State's Proportionate Share of OPEB Liability	347,210,344	410,434,542
Total OPEB Liability - Ending	$ 347,210,344	$ 410,434,542
District's Covered Payroll	$ 115,748,480	$ 114,006,931
District's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll		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, 2019

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, 2019

	Operating Fund	Blended Resource Fund	Total General Fund
ASSETS			
Cash	$ 13,106,327	$ 32,153	$ 13,138,480
Receivables			
Intergovernmental			
State	488,320		488,320
Other	134,701		134,701
Other Accounts Receivable	2,045		2,045
Due from Other Funds	116,812		116,812
Inventory	227,224	-	227,224
Total Assets	$ 14,075,429	$ 32,153	$ 14,107,582
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 4,717,289	$ 32,153	$ 4,749,442
Due to Other Funds	50,741		50,741
Claims and Judgements Payable	2,601,191		2,601,191
Accrued Liabilities for Insurance Claims	1,718,696	-	1,718,696
Total Liabilities	9,087,917	32,153	9,120,070
Fund Balances			
Nonspendable Fund Balance			
Inventory	227,224		227,224
Restricted Fund Balance			
Capital Reserve	5,741,312		5,741,312
Maintenance Reserve	2,000,000		2,000,000
Maintenance Reserve Desig. for Subsequent Year's Expenditures	500,000		500,000
Register Audit Recoveries	1,003,550		1,003,550
Assigned Fund Balance			
Year End Encumbrances	2,645,772		2,645,772
Designated for Subsequent Year's Expenditures	7,190,372		7,190,372
Unassigned Fund Balance	(14,320,718)	-	(14,320,718)
Total Fund Balances	4,987,512	-	4,987,512
Total Liabilities and Fund Balances	$ 14,075,429	$ 32,153	$ 14,107,582

EXHIBIT D-2

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDER JUNE 30, 2019

Districtwide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 109,814,875		$ 106,188,189	$ 3,626,686
General Fund Encumbrances at June 30, 2018	16,079		16,079	-
	109,830,954		106,204,268	3,626,686
Combined General Fund Contribution & State Resources	109,830,954	96.78%	106,204,268	3,626,686
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	3,680,382		3,536,670	143,712
	-		-	-
	3,680,382	3.22%	3,536,670	143,712
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	3,680,382	3.22%	3,536,670	143,712
Totals	$ 113,511,336	100.00%	$ 109,740,938	$ 3,770,398

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2a

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL-101

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 19,243,868		$ 18,800,687	$ 443,181
General Fund Encumbrances at June 30, 2018	16,079		16,079	-
	19,259,947		18,816,766	443,181
Combined General Fund Contribution & State Resources	19,259,947	97.55%	18,816,766	443,181
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	483,912		472,777	11,135
	-		-	-
	483,912	2.45%	472,777	11,135
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
				-
	-	0.00%	-	-
Restricted Federal Resources Total	483,912	2.45%	472,777	11,135
Totals	$ 19,743,859	100.00%	$ 19,289,543	$ 454,316

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2b

SCHOOL: EAST ORANGE STEM ACADEMY - 102

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 8,249,757		$ 7,649,664	$ 600,093
General Fund Encumbrances at June 30, 2018	-		-	-
	8,249,757		7,649,664	600,093
Combined General Fund Contribution & State Resources	8,249,757	97.77%	7,649,664	600,093
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	188,188		174,499	13,689
	-		-	-
	188,188	2.23%	174,499	13,689
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
				-
	-	0.00%	-	-
Restricted Federal Resources Total	188,188	2.23%	174,499	13,689
Totals	$ 8,437,945	100.00%	$ 7,824,163	$ 613,782

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2c

SCHOOL: SOJOURNER TRUTH MIDDLE SCHOOL - 216

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,920,055		$ 5,021,660	$ (101,605)
General Fund Encumbrances at June 30, 2018			-	-
	4,920,055		5,021,660	(101,605)
Combined General Fund Contribution & State Resources	4,920,055	96.83%	5,021,660	(101,605)
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	161,304		161,304	0
			-	-
	161,304	3.17%	161,304	0
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	161,304	3.17%	161,304	0
Totals	$ 5,081,359	100.00%	$ 5,182,964	$ (101,605)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2d

SCHOOL: JOHN L. COSTLEY MIDDLE SCHOOL - 215

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,556,823		$ 5,130,670	$ 426,153
General Fund Encumbrances at June 30, 2018			-	-
	5,556,823		5,130,670	426,153
Combined General Fund Contribution & State Resources	5,556,823	95.19%	5,130,670	426,153
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	281,060		259,505	21,555
	-		-	-
	281,060	4.81%	259,505	21,555
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	281,060	4.81%	259,505	21,555
Totals	$ 5,837,883	100.00%	$ 5,390,175	$ 447,708

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2e

SCHOOL: PATRICK HEALY MIDDLE SCHOOL - 217

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,210,554		$ 4,579,938	$ (369,384)
General Fund Encumbrances at June 30, 2018			-	-
	4,210,554		4,579,938	(369,384)
Combined General Fund Contribution & State Resources	4,210,554	96.04%	4,579,938	(369,384)
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	173,524		173,524	(0)
	-		-	-
	173,524	3.96%	173,524	(0)
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	173,524	3.96%	173,524	(0)
Totals	$ 4,384,078	100.00%	$ 4,753,462	$ (369,384)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2f

CICILY TYSON MIDDLE SCHOOL/HIGH SCHOOL - 203

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 11,144,311		$ 10,681,037	$ 463,274
General Fund Encumbrances at June 30, 2018			-	-
	11,144,311		10,681,037	463,274
Combined General Fund Contribution & State Resources	11,144,311	97.79%	10,681,037	463,274
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	252,061		241,386	10,675
	-		-	-
	252,061	2.21%	241,386	10,675
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	252,061	2.21%	241,386	10,675
Totals	$ 11,396,372	100.00%	$ 10,922,423	$ 473,949

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2g

SCHOOL: BOWSER SCHOOL - 304

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 7,258,938		$ 6,998,967	$ 259,971
General Fund Encumbrances at June 30, 2018			-	-
	7,258,938		6,998,967	259,971
Combined General Fund Contribution & State Resources	7,258,938	96.55%	6,998,967	259,971
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	259,675		250,375	9,300
	-		-	-
	259,675	3.45%	250,375	9,300
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	259,675	3.45%	250,375	9,300
Totals	$ 7,518,613	100.00%	$ 7,249,342	$ 269,271

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2h

SCHOOL: LANGSTON HUGHES SCHOOL - 306

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,918,166		$ 5,462,715	$ 455,451
General Fund Encumbrances at June 30, 2018			-	-
	5,918,166		5,462,715	455,451
Combined General Fund Contribution & State Resources	5,918,166	96.50%	5,462,715	455,451
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	214,461		197,956	16,505
	-		-	-
	214,461	3.50%	197,956	16,505
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	214,461	3.50%	197,956	16,505
Totals	$ 6,132,627	100.00%	$ 5,660,671	$ 471,956

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2i

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

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,338,786		$ 5,342,761	$ (3,975)
General Fund Encumbrances at June 30, 2018			-	-
	5,338,786		5,342,761	(3,975)
Combined General Fund Contribution & State Resources	5,338,786	96.95%	5,342,761	(3,975)
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	168,025		168,025	-
	-		-	-
	168,025	3.05%	168,025	-
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	168,025	3.05%	168,025	-
Totals	$ 5,506,811	100.00%	$ 5,510,786	$ (3,975)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2j

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL - 308

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,784,053		$ 3,462,879	$ 321,174
General Fund Encumbrances at June 30, 2018			-	-
	3,784,053		3,462,879	321,174
Combined General Fund Contribution & State Resources	3,784,053	95.57%	3,462,879	321,174
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	175,357		160,473	14,884
	-		-	-
	175,357	4.43%	160,473	14,884
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	175,357	4.43%	160,473	14,884
Totals	$ 3,959,410	100.00%	$ 3,623,352	$ 336,058

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2k

SCHOOL: DIONNE WARWICK INSTITUTE - 309

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,521,208		$ 4,336,718	$ 184,490
General Fund Encumbrances at June 30, 2018			-	-
	4,521,208		4,336,718	184,490
Combined General Fund Contribution & State Resources	4,521,208	95.46%	4,336,718	184,490
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	215,072		206,296	8,776
	-		-	-
	215,072	4.54%	206,296	8,776
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	215,072	4.54%	206,296	8,776
Totals	$ 4,736,280	100.00%	$ 4,543,014	$ 193,266

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-21

SCHOOL: ECOLE TOUSSAINT LOUVERTURE SCHOOL - 310

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,323,492		$ 3,221,968	$ 101,524
General Fund Encumbrances at June 30, 2018			-	-
	3,323,492		3,221,968	101,524
Combined General Fund Contribution & State Resources	3,323,492	96.78%	3,221,968	101,524
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	110,591		107,213	3,378
	-		-	-
	110,591	3.22%	107,213	3,378
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	110,591	3.22%	107,213	3,378
Totals	$ 3,434,083	100.00%	$ 3,329,181	$ 104,902

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 3,422,393		$ 3,352,324	$ 70,069
General Fund Encumbrances at June 30, 2018			-	-
	3,422,393		3,352,324	70,069
Combined General Fund Contribution & State Resources	3,422,393	95.91%	3,352,324	70,069
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	146,029		143,039	2,990
	-		-	-
	146,029	4.09%	143,039	2,990
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	146,029	4.09%	143,039	2,990
Totals	$ 3,568,422	100.00%	$ 3,495,363	$ 73,059

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 5,034,641		$ 4,681,383	$ 353,258
General Fund Encumbrances at June 30, 2018			-	-
	5,034,641		4,681,383	353,258
Combined General Fund Contribution & State Resources	5,034,641	95.50%	4,681,383	353,258
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	237,068		220,434	16,634
	-		-	-
	237,068	4.50%	220,434	16,634
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	237,068	4.50%	220,434	16,634
Totals	$ 5,271,709	100.00%	$ 4,901,817	$ 369,892

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2o

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	$ 2,748,086		$ 2,691,868	$ 56,218
General Fund Encumbrances at June 30, 2018			-	-
	2,748,086		2,691,868	56,218
Combined General Fund Contribution & State Resources	2,748,086	97.04%	2,691,868	56,218
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	83,707		81,995	1,712
	-		-	-
	83,707	2.96%	81,995	1,712
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	83,707	2.96%	81,995	1,712
Totals	$ 2,831,793	100.00%	$ 2,773,863	$ 57,930

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2p

SCHOOL: BANNEKER SCHOOL - 336

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,132,068		$ 5,051,526	$ 80,542
General Fund Encumbrances at June 30, 2018			-	-
	5,132,068		5,051,526	80,542
Combined General Fund Contribution & State Resources	5,132,068	96.35%	5,051,526	80,542
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	194,298		191,249	3,049
	-		-	-
	194,298	3.65%	191,249	3,049
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	194,298	3.65%	191,249	3,049
Totals	$ 5,326,366	100.00%	$ 5,242,775	$ 83,591

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2q

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE - 305

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,946,536	*	$ 3,819,917	$ 126,619
General Fund Encumbrances at June 30, 2018			-	-
	3,946,536		3,819,917	126,619
Combined General Fund Contribution & State Resources	3,946,536	96.92%	3,819,917	126,619
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	125,255		121,236	4,019
	-		-	-
	125,255	3.08%	121,236	4,019
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	125,255	3.08%	121,236	4,019
Totals	$ 4,071,791	100.00%	$ 3,941,153	$ 130,638

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2r

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY - 314

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,952,582		$ 2,887,308	$ 65,274
General Fund Encumbrances at June 30, 2018			-	-
	2,952,582		2,887,308	65,274
Combined General Fund Contribution & State Resources	2,952,582	96.10%	2,887,308	65,274
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	119,756		117,109	2,647
	-		-	-
	119,756	3.90%	117,109	2,647
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	119,756	3.90%	117,109	2,647
Totals	$ 3,072,338	100.00%	$ 3,004,417	$ 67,921

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2s

SCHOOL: ALTHEA GIBSON ECE ACADEMY - 337

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 1,620,092		$ 1,579,193	$ 40,899
General Fund Encumbrances at June 30, 2018			-	-
	1,620,092		1,579,193	40,899
Combined General Fund Contribution & State Resources	1,620,092	97.25%	1,579,193	40,899
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	45,825		44,656	1,169
	-		-	-
	45,825	2.75%	44,656	1,169
Title II, Part A: Teacher and Principal Training and Recruiting			-	-
			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	45,825	2.75%	44,656	1,169
Totals	$ 1,665,917	100.00%	$ 1,623,849	$ 42,068

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-2t

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEMY - 339

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 1,488,466		$ 1,435,006	$ 53,460
General Fund Encumbrances at June 30, 2018				-
	1,488,466		1,435,006	53,460
Combined General Fund Contribution & State Resources	1,488,466	97.05%	1,435,006	53,460
Restricted Federal Resources				
Title I, Part A of NCLB: Improving Basic Programs	45,214		43,619	1,595
			-	-
	45,214	2.95%	43,619	1,595
Title II, Part A: Teacher and Principal Training and Recruiting	-		-	-
	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	45,214	2.95%	43,619	1,595
Totals	$ 1,533,680	100.00%	$ 1,478,625	$ 55,055

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 3,356,563	$ 128,782	$ 3,485,345	$ 3,368,365	$ 116,980
Grades 1-5 - Salaries of Teachers	20,755,709	(1,941,679)	18,814,030	18,975,779	(161,749)
Grades 6-8 - Salaries of Teachers	9,085,468	(255,308)	8,830,160	9,282,891	(452,731)
Grades 9-12 - Salaries of Teachers	14,406,834	(238,895)	14,167,939	13,981,141	186,798
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,069,607	(18,873)	1,050,734	941,702	109,032
Purchased Professional-Educational Services	119,161	(23,205)	95,956	57,367	38,589
Purchased Technical Services	16,740	(2,475)	14,265	9,190	5,075
Other Purchased Services (400-500 series)	820,997	(28,095)	792,902	682,759	110,143
General Supplies	1,006,244	326,421	1,332,665	1,173,518	159,147
Textbooks	184,970	(151,262)	33,708	18,913	14,795
Other Objects	189,633	(34,563)	155,070	121,723	33,347
TOTAL REGULAR PROGRAMS - INSTRUCTION	51,011,926	(2,239,152)	48,772,774	48,613,348	159,426
SPECIAL EDUCATION - INSTRUCTION	1				
Cognitive - Mild:					
Salaries of Teachers	1,256,120	107,746	1,363,866	1,347,089	16,777
Other Salaries for Instruction	446,147	121,955	568,102	497,470	70,632
Other Purchased Services	1,700	-	1,700	-	1,700
General Supplies	22,738	(984)	21,754	15,979	5,775
Textbooks	907	(907)	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,727,612	227,810	1,955,422	1,860,538	94,884
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	2,584,987	(126,732)	2,458,255	2,391,731	66,524
Other Salaries for Instruction	823,772	21,818	845,590	749,422	96,168
Purchased Professional-Educational Services	990	(990)	-	-	-
General Supplies	54,968	(11,601)	43,367	35,361	8,006
Textbooks	3,397	(2,863)	534	534	-
Other Objects	1,350	450	1,800	1,390	410
Total Learning and/or Language Disabilities	3,469,464	(119,918)	3,349,546	3,178,438	171,108
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	1,078,076	5,328	1,083,404	907,072	176,332
Other Salaries for Instruction	492,206	94,557	586,763	464,745	122,018
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	20,421	(2,433)	17,988	14,599	3,389
Textbooks	1,369	(1,369)	-	-	-
Other Objects	510	-	510	-	510
Total Behavioral Disabilities	1,592,582	96,083	1,688,665	1,386,416	302,249
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
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, 2019

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 1,823,528	$ 68,570	$ 1,892,098	$ 1,499,533	$ 392,565
Other Salaries for Instruction	1,597,417	478,668	2,076,085	1,749,226	326,859
General Supplies	6,494	-	6,494	2,226	4,268
Textbooks	900	(900)	-	-	-
Other Objects	630	-	630	-	630
Total Resource Room/Resource Center	3,428,969	546,338	3,975,307	3,250,985	724,322
Autism:					
Salaries of Teachers	789,894	23,668	813,562	785,166	28,396
Other Salaries for Instruction	625,387	(20,012)	605,375	581,267	24,108
General Supplies	38,623	412	39,035	18,111	20,924
Textbooks	9,066	(1,192)	7,874	1,858	6,016
Other Objects	-	-	-	-	-
Total Autism	1,462,970	2,876	1,465,846	1,386,402	79,444
Preschool Disabilities - Full Time					
Salaries of Teachers	581,812	(43,111)	538,701	529,252	9,449
Other Salaries for Instruction	319,897	161,283	481,180	381,175	100,005
General Supplies	17,029	(2,635)	14,394	13,459	935
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	918,738	115,537	1,034,275	923,886	110,389
TOTAL SPECIAL EDUCATION - INSTRUCTION	12,600,335	868,726	13,469,061	11,986,665	1,482,396
Bilingual Education - Instruction		-			
Salaries of Teachers	1,462,566	78,454	1,541,020	1,437,298	103,722
Other Salaries for Instruction	404,914	(2,355)	402,559	374,836	27,723
Other Purchased Services	-	-	-	-	-
General Supplies	55,021	(92)	54,929	39,931	14,998
Textbooks	5,697	(5,697)	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	1,928,198	70,310	1,998,508	1,852,065	146,443
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	545,665	(66,712)	478,953	340,084	138,869
Purchased Services (300-500 series)	99,495	(56,960)	42,535	33,074	9,461
Supplies and Materials	28,121	(15,000)	13,121	3,324	9,797
Other Objects	5,000	(1,890)	3,110	2,950	160
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	678,281	(140,562)	537,719	379,432	158,287
School-Spon. Cocurricular Athletics - Inst.					
Salaries	516,719	6,040	522,759	485,959	36,800
Purchased Services (300-500 series)	331,648	160,707	492,355	453,261	39,094
Supplies and Materials	69,178	30,007	99,185	86,123	13,062
Total School-Spon. Cocurricular Athletics - Inst.	917,545	196,754	1,114,299	1,025,343	88,956
Total Instruction	67,136,285	(1,243,924)	65,892,361	63,856,853	2,035,508
Undistributed Expend. - Attend. & Social Work					
Salaries	1,695,066	(319,273)	1,375,793	1,324,200	51,593
Other Purchased Services (400-500 series)	9,756	(3,085)	6,671	3,468	3,203
Supplies and Materials	5,513	334	5,847	2,419	3,428
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	1,710,335	(322,024)	1,388,311	1,330,087	58,224
Undistributed Expenditures - Health Services					
Salaries	1,892,757	90,356	1,983,113	1,939,633	43,480
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	3,411	-	3,411	-	3,411
Supplies and Materials	55,280	(6,262)	49,018	44,734	4,284
Total Undistributed Expenditures - Health Services	1,951,448	84,094	2,035,542	1,984,367	51,175

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 3,650,838	$ 33,667	$ 3,684,505	$ 3,598,926	$ 85,579
Salaries of Secretarial and Clerical Assistants	340,200	9,720	349,920	300,016	49,904
Other Salaries	-	1,122	1,122	561	561
Other Purchased Services (400-500 series)	16,881	-	16,881	13,803	3,078
Supplies and Materials	2,968	-	2,968	2,161	807
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	4,010,887	44,509	4,055,396	3,915,467	139,929
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	4,064,513	296,775	4,361,288	4,153,188	208,100
Salaries of Secr and Clerical Assist.	99,988	-	99,988	98,048	1,940
Purchased Prof- Educational Services	35,170	(16,111)	19,059	13,760	5,299
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services (400-500)	5,025	(1,443)	3,582	2,586	996
Supplies and Materials	19,910	(581)	19,329	19,020	309
Total Undist. Expend. - Improvement of Inst. Serv.	4,224,606	278,640	4,503,246	4,286,602	216,644
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,879,462	235,564	3,115,026	2,848,446	266,580
Purchased Professional and Technical Services	920	-	920	-	920
Other Purchased Services (400-500 series)	93,066	(16,930)	76,136	59,893	16,243
Supplies and Materials	160,782	(10,694)	150,088	133,677	16,411
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,134,230	207,940	3,342,170	3,042,016	300,154
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	28,543	(12,995)	15,548	3,669	11,879
Other Purchased Professional & Technical Services	7,500	-	7,500	7,500	-
Other Purchased Services (400-500 series)	45,256	(5,974)	39,282	21,428	17,854
Supplies and Materials	23,050	(502)	22,548	6,349	16,199
Total Undist. Expend. - Instructional Staff Training Serv.	104,349	(19,471)	84,878	38,946	45,932
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	5,187,335	234,536	5,421,871	5,260,247	161,624
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	2,322,010	272,840	2,594,850	2,370,759	224,091
Other Salaries	18,277	27,332	45,609	13,422	32,187
Purchased Professional and Technical Services	11,960	(1,750)	10,210	250	9,960
Other Purchased Services (400-500 series)	297,923	23,221	321,144	194,582	126,562
Supplies and Materials	367,082	(30,058)	337,024	276,129	60,895
Other Objects	13,934	(5,700)	8,234	6,508	1,726
Total Undist. Expend. - Support Serv. - School Admin.	8,218,521	520,421	8,738,942	8,121,897	617,045
Undist. Expend. - Custodial Services					
Salaries	25,518	5,322	30,840	20,534	10,306
General Supplies	2,500	-	2,500	-	2,500
Total Undist. Expend. - Custodial Services	28,018	5,322	33,340	20,534	12,806
Security					
Salaries	1,793,568	117,185	1,910,753	1,786,942	123,811
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	(3,404)	1,596	39	1,557
Total Undist. Expend. - Security	1,798,568	113,781	1,912,349	1,786,981	125,368
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	-	-	-	-
Contr Serv (Between Home & Sch)-Vend	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	327,442	158,029	485,471	380,596	104,875
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	327,442	158,029	485,471	380,596	104,875

EXHIBIT D-3

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 198,790	$ (185,001)	$ 13,789	-	$ 13,789
Other Retirement Contributions - PERS	64,952	-	64,952	$ 64,952	-
Health Benefits	22,525,149	(1,696,390)	20,828,759	20,801,881	26,878
TOTAL UNALLOCATED BENEFITS	22,788,891	(1,881,391)	20,907,500	20,866,833	40,667
TOTAL UNDISTRIBUTED EXPENDITURES	48,297,295	(810,150)	47,487,145	45,774,326	1,712,819
TOTAL GENERAL CURRENT EXPENSE	115,433,580	(2,054,074)	113,379,506	109,631,179	3,748,327
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	5,000	-	5,000	4,587	413
Grades 1-5	80,000	(3,484)	76,516	68,560	7,956
Grades 6-8	7,800	17,890	25,690	21,702	3,988
Grades 9-12	-	10,740	10,740	9,960	780
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction	-	8,534	8,534	-	8,534
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Related and Extraordinary	-	5,350	5,350	4,950	400
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	92,800	39,030	131,830	109,759	22,071
TOTAL CAPITAL OUTLAY	92,800	39,030	131,830	109,759	22,071
Total Districtwide School Based Expenditures	115,526,380	(2,015,044)	113,511,336	109,740,938	3,770,398
Other Financing Sources:					
Operating Transfer In	115,526,380	(2,015,044)	113,511,336	109,740,938	3,770,398
Total Other Financing Sources:	115,526,380	(2,015,044)	113,511,336	109,740,938	3,770,398
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 8,206,732	$ (185,571)	$ 8,021,161	$ 8,020,155	$ 1,006
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	2,000	-	2,000		2,000
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	50,267	(3,438)	46,829	32,176	14,653
General Supplies	161,627	30,594	192,221	171,943	20,278
Textbooks	37,060	(36,090)	970	384	586
Other Objects	20,000	908	20,908	17,467	3,441
TOTAL REGULAR PROGRAMS - INSTRUCTION	8,477,686	(193,597)	8,284,089	8,242,125	41,964
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	525,108	96,227	621,335	620,514	821
Other Salaries for Instruction	150,788	5,551	156,339	152,593	3,746
Other Purchased Services		-			-
General Supplies	2,000	(1,344)	656	656	-
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	677,896	100,434	778,330	773,763	4,567
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	946,646	(198,931)	747,715	747,715	-
Other Salaries for Instruction	238,012	15,654	253,666	233,245	20,421
Purchased Professional-Educational Services		-			-
General Supplies	10,172	(7,652)	2,520	2,520	-
Textbooks	1,230	(1,230)			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	1,196,060	(192,159)	1,003,901	983,480	20,421
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	214,906	-	214,906	209,981	4,925
Other Salaries for Instruction	29,527	2,361	31,888	30,314	1,574
Purchased Professional-Educational Services		-			-
General Supplies	1,600	537	2,137	801	1,336
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	246,033	2,898	248,931	241,096	7,835
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, 2019

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 536,149	$ (224,219)	$ 311,930	$ 311,930	-
Other Salaries for Instruction	290,213	(31,522)	258,691	248,855	$ 9,836
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	826,362	(255,741)	570,621	560,785	9,836
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	2,946,351	(344,568)	2,601,783	2,559,124	42,659
Bilingual Education - Instruction		-			
Salaries of Teachers	317,622	1,394	319,016	310,627	8,389
Other Salaries for Instruction	117,388	-	117,388	100,735	16,653
Other Purchased Services		-			-
General Supplies	8,000	(6,110)	1,890	1,890	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	443,010	(4,716)	438,294	413,252	25,042
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	135,386	(42,741)	92,645	92,645	-
Purchased Services (300-500 series)	22,120	3,040	25,160	15,699	9,461
Supplies and Materials	13,121	-	13,121	3,324	9,797
Other Objects	5,000	(1,890)	3,110	2,950	160
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	175,627	(41,591)	134,036	114,618	19,418
School-Spon. Cocurricular Athletics - Inst.					
Salaries	484,020	6,040	490,060	485,959	4,101
Purchased Services (300-500 series)	146,947	20,380	167,327	143,865	23,462
Supplies and Materials	54,178	45,007	99,185	86,123	13,062
Total School-Spon. Cocurricular Athletics - Inst.	685,145	71,427	756,572	715,947	40,625
Total Instruction	12,727,819	(513,045)	12,214,774	12,045,066	169,708
Undistributed Expend. - Attend. & Social Work					
Salaries	214,527	(214,522)	5		5
Other Purchased Services (400-500 series)	1,480	-	1,480	800	680
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	216,007	(214,522)	1,485	800	685
Undistributed Expenditures - Health Services					
Salaries	212,799	-	212,799	209,813	2,986
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	-	1,000		1,000
Supplies and Materials	5,200	-	5,200	5,077	123
Total Undistributed Expenditures - Health Services	218,999	-	218,999	214,890	4,109

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 1,127,931	$ 84,250	$ 1,212,181	$ 1,166,680	$ 45,501
Salaries of Secretarial and Clerical Assistants	119,765	9,720	129,485	124,625	4,860
Other Salaries		-			-
Other Purchased Services (400-500 series)	15,000	-	15,000	13,012	1,988
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	1,262,696	93,970	1,356,666	1,304,317	52,349
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	670,951	-	670,951	656,296	14,655
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	670,951	-	670,951	656,296	14,655
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	168,618	-	168,618	166,947	1,671
Purchased Professional and Technical Services	920	-	920		920
Other Purchased Services (400-500 series)	8,770	-	8,770	7,350	1,420
Supplies and Materials	5,560	-	5,560	2,214	3,346
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	183,868	-	183,868	176,511	7,357
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	5,000	(5,000)			-
Supplies and Materials	7,450	-	7,450	2,359	5,091
Total Undist. Expend. - Instructional Staff Training Serv.	12,450	(5,000)	7,450	2,359	5,091
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	599,698	-	599,698	591,119	8,579
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	399,934	22,142	422,076	395,434	26,642
Other Salaries	8,933	24,038	32,971	10,592	22,379
Purchased Professional and Technical Services	4,960	-	4,960		4,960
Other Purchased Services (400-500 series)	76,000	25,248	101,248	61,888	39,360
Supplies and Materials	65,566	(4,808)	60,758	46,310	14,448
Other Objects	5,501	-	5,501	4,200	1,301
Total Undist. Expend. - Support Serv. - School Admin.	1,160,592	66,620	1,227,212	1,109,543	117,669
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	568,337	(23,541)	544,796	524,739	20,057
Purchased Professional and Technical Services		-			-
General Supplies	5,000	(3,404)	1,596	39	1,557
Total Undist. Expend. - Security	573,337	(26,945)	546,392	524,778	21,614
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	165,300	64,411	229,711	168,632	61,079
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	165,300	64,411	229,711	168,632	61,079

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 3,086,351	-	$ 3,086,351	$ 3,086,351	-
TOTAL UNALLOCATED BENEFITS	3,086,351	-	3,086,351	3,086,351	-
TOTAL UNDISTRIBUTED EXPENDITURES	7,550,551	$ (21,466)	7,529,085	7,244,477	$ 284,608
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	20,278,370	(534,511)	19,743,859	19,289,543	454,316
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undistributed Expenditures - Athletics		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	20,278,370	(534,511)	19,743,859	19,289,543	454,316
Other Financing Sources:					
Operating Transfer In	20,278,370	(534,511)	19,743,859	19,289,543	454,316
Total Other Financing Sources:	20,278,370	(534,511)	19,743,859	19,289,543	454,316
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 92,348	$ (92,348)			-
Grades 9-12 - Salaries of Teachers	3,760,254	(107,793)	$ 3,652,461	$ 3,532,713	$ 119,748
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	73,650	-	73,650	44,345	29,305
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	40,370	(11,981)	28,389	13,306	15,083
General Supplies	100,000	28,314	128,314	97,095	31,219
Textbooks	20,000	482	20,482	8,237	12,245
Other Objects	20,000	1,528	21,528	16,788	4,740
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,106,622	(181,798)	3,924,824	3,712,484	212,340
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, 2019

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	$ 138,024	$ 158	$ 138,182	$ 128,519	$ 9,663
Other Salaries for Instruction	117,363	-	117,363	112,924	4,439
General Supplies	21,587	56	21,643	2,060	19,583
Textbooks	7,716	158	7,874	1,858	6,016
Other Objects	-	-	-	-	-
Total Autism	284,690	372	285,062	245,361	39,701
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	284,690	372	285,062	245,361	39,701
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	146,843	-	146,843	56,122	90,721
Purchased Services (300-500 series)	60,000	(60,000)			-
Supplies and Materials	15,000	(15,000)			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	221,843	(75,000)	146,843	56,122	90,721
School-Spon. Cocurricular Athletics - Inst.					
Salaries	32,699	-	32,699		32,699
Purchased Services (300-500 series)	184,701	140,327	325,028	309,396	15,632
Supplies and Materials	15,000	(15,000)	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	232,400	125,327	357,727	309,396	48,331
Total Instruction	4,845,555	(131,099)	4,714,456	4,323,363	$ 391,093
Undistributed Expend. - Attend. & Social Work					
Salaries	17,778	(17,778)			-
Other Purchased Services (400-500 series)		-	-		-
Supplies and Materials		-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	17,778	(17,778)	-	-	-
Undistributed Expenditures - Health Services					
Salaries	104,929	893	105,822	105,822	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,500	-	3,500	3,433	67
Total Undistributed Expenditures - Health Services	108,429	893	109,322	109,255	67

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 277,883	$ (5,505)	$ 272,378	$ 267,106	$ 5,272
Salaries of Secretarial and Clerical Assistants	155,062	-	155,062	111,466	43,596
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	432,945	(5,505)	427,440	378,572	48,868
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	223,331	172,106	395,437	309,422	86,015
Salaries of Secr and Clerical Assist.	65,622	-	65,622	64,425	1,197
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	288,953	172,106	461,059	373,847	87,212
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	516,767	(82,281)	434,486	434,486	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,000	-	6,000	4,987	1,013
Supplies and Materials	8,000	400	8,400	5,716	2,684
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	530,767	(81,881)	448,886	445,189	3,697
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000		5,000
Other Purchased Professional & Technical Services		-			
Other Purchased Services (400-500 series)	5,000	-	5,000	865	4,135
Supplies and Materials	5,000	-	5,000	-	5,000
Total Undist. Expend. - Instructional Staff Training Serv.	15,000	-	15,000	865	14,135
Undist. Expend. - Support Serv. - School Admin.		-			
Salaries of Principals/Assistant Principals	485,422	-	485,422	483,039	2,383
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	114,217	30,944	145,161	129,689	15,472
Other Salaries		-			-
Purchased Professional and Technical Services	5,000	-	5,000		5,000
Other Purchased Services (400-500 series)	58,000	(21,701)	36,299	23,858	12,441
Supplies and Materials	70,950	(6,000)	64,950	53,742	11,208
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	733,589	3,243	736,832	690,328	46,504
Undist. Expend. - Custodial Services					
Salaries	3,960	-	3,960		3,960
General Supplies	2,500	-	2,500	-	2,500
Total Undist. Expend. - Custodial Services	6,460	-	6,460	-	6,460
Security					
Salaries	121,483	11,604	133,087	126,980	6,107
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	121,483	11,604	133,087	126,980	6,107
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	20,000	37,582	57,582	48,557	9,025
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,000	37,582	57,582	48,557	9,025

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 1,428,148	$ (115,000)	$ 1,313,148	$ 1,312,534	$ 614
				-	
TOTAL UNALLOCATED BENEFITS	1,428,148	(115,000)	1,313,148	1,312,534	614
TOTAL UNDISTRIBUTED EXPENDITURES	3,703,552	5,264	3,708,816	3,486,127	222,689
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	8,549,107	(125,835)	8,423,272	7,809,490	613,782
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	80,000	(65,327)	14,673	14,673	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	80,000	(65,327)	14,673	14,673	-
TOTAL CAPITAL OUTLAY	80,000	(65,327)	14,673	14,673	-
TOTAL SCHOOL BASED EXPENDITURES	8,629,107	(191,162)	8,437,945	7,824,163	613,782
Other Financing Sources:					
Operating Transfer In	8,629,107	(191,162)	8,437,945	7,824,163	613,782
Total Other Financing Sources:	8,629,107	(191,162)	8,437,945	7,824,163	613,782
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 1,997,988	$ (166,048)	$ 1,831,940	$ 1,896,124	$ (64,184)
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	45,130	1,767	46,897	42,737	4,160
General Supplies	6,969	41,472	48,441	47,638	803
Textbooks	6,102	(6,102)			-
Other Objects	9,000	2,265	11,265	10,856	409
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,065,189	(126,646)	1,938,543	1,997,355	(58,812)
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	103,557	-	103,557	101,068	2,489
Other Salaries for Instruction	19,695	60,012	79,707	49,701	30,006
Other Purchased Services		-			-
General Supplies	3,825	-	3,825	3,710	115
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	127,077	60,012	187,089	154,479	32,610
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	206,614	-	206,614	201,636	4,978
Other Salaries for Instruction	87,870	(29,086)	58,784	58,364	420
Purchased Professional-Educational Services		-			-
General Supplies	8,100	-	8,100	7,788	312
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	302,584	(29,086)	273,498	267,788	5,710
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	72,344	3,270	75,614	73,979	1,635
Other Salaries for Instruction	28,883	57,182	86,065	57,474	28,591
Purchased Professional-Educational Services		-			-
General Supplies	3,150	-	3,150	3,054	96
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	104,377	60,452	164,829	134,507	30,322
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, 2019

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 110,848	$ 103,293	$ 214,141	$ 162,494	$ 51,647
Other Salaries for Instruction	89,688	-	89,688	87,617	2,071
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	200,536	103,293	303,829	250,111	53,718
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	734,574	194,671	929,245	806,885	122,360
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction	58,987	-	58,987	58,294	693
Other Purchased Services		-			-
General Supplies	2,700	-	2,700	2,623	77
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	61,687	-	61,687	60,917	770
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	11,560	-	11,560	8,042	3,518
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	11,560	-	11,560	8,042	3,518
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,873,010	68,025	2,941,035	2,873,199	67,836
Undistributed Expend. - Attend. & Social Work					
Salaries		102,300	102,300	101,150	1,150
Other Purchased Services (400-500 series)	369	-	369	369	-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	369	102,300	102,669	101,519	1,150
Undistributed Expenditures - Health Services					
Salaries	17,976	63,813	81,789	49,883	31,906
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,430	(1,430)	1,000	1,000	-
Total Undistributed Expenditures - Health Services	20,406	62,383	82,789	50,883	31,906

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 320,206	$ (246,320)	$ 73,886	$ 197,046	$ (123,160)
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	320,206	(246,320)	73,886	197,046	(123,160)
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	182,974	(160,504)	22,470	109,946	(87,476)
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	182,974	(160,504)	22,470	109,946	(87,476)
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	166,875	(34,575)	132,300	149,587	(17,287)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,415	(2,980)	435	435	-
Supplies and Materials	1,000	(603)	397	397	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	171,290	(38,158)	133,132	150,419	(17,287)
Undist. Expend. - Instructional Staff Training Serv.				-	
Purchased Professional - Educational Service		-	-	-	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,687	424	2,111	1,840	271
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,687	424	2,111	1,840	271
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	156,243	155,243	311,486	302,042	9,444
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	92,211	(828)	91,383	89,373	2,010
Other Salaries	900	(700)	200	102	98
Purchased Professional and Technical Services		250	250	250	-
Other Purchased Services (400-500 series)	12,100	10,213	22,313	18,880	3,433
Supplies and Materials	5,880	(1,525)	4,355	4,137	218
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	267,334	162,653	429,987	414,784	15,203
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	131,529	(1,205)	130,324	123,988	6,336
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	131,529	(1,205)	130,324	123,988	6,336
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	18,551	(4,150)	14,401	12,496	1,905
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	18,551	(4,150)	14,401	12,496	1,905

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 1,231,705	$ (98,000)	$ 1,133,705	$ 1,131,994	$ 1,711
TOTAL UNALLOCATED BENEFITS	1,231,705	(98,000)	1,133,705	1,131,994	1,711
TOTAL UNDISTRIBUTED EXPENDITURES	2,346,051	(220,577)	2,125,474	2,294,915	(169,441)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,219,061	(152,552)	5,066,509	5,168,114	(101,605)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	7,800	7,050	14,850	14,850	-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	7,800	7,050	14,850	14,850	-
TOTAL CAPITAL OUTLAY	7,800	7,050	14,850	14,850	-
TOTAL SCHOOL BASED EXPENDITURES	5,226,861	(145,502)	5,081,359	5,182,964	(101,605)
Other Financing Sources:					
Operating Transfer In	5,226,861	(145,502)	5,081,359	5,182,964	(101,605)
Total Other Financing Sources:	5,226,861	(145,502)	5,081,359	5,182,964	(101,605)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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		-			-
Grades 6-8 - Salaries of Teachers	$ 2,027,998	$ (8,472)	$ 2,019,526	$ 2,019,233	$ 293
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	16,000	-	16,000	10,026	5,974
General Supplies	65,964	19,972	85,936	59,123	26,813
Textbooks	28,000	(28,000)			-
Other Objects	18,255	(15,832)	2,423	2,139	284
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,156,217	(32,332)	2,123,885	2,090,521	33,364
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	71,268	-	71,268	69,702	1,566
Other Salaries for Instruction	28,883	-	28,883	28,737	146
Other Purchased Services	1,700	-	1,700		1,700
General Supplies	3,900	-	3,900	899	3,001
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	105,751	-	105,751	99,338	6,413
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	168,853	350	169,203	169,203	-
Other Salaries for Instruction	58,377	-	58,377	57,759	618
Purchased Professional-Educational Services		-			-
General Supplies	4,000	-	4,000	1,802	2,198
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	231,230	350	231,580	228,764	2,816
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, 2019

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		$ 119,826	$ 119,826	$ 109,913	$ 9,913
Other Salaries for Instruction		233,857	233,857	116,723	117,134
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	353,683	353,683	226,636	127,047
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	$ 336,981	354,033	691,014	554,738	136,276
Bilingual Education - Instruction					
Salaries of Teachers	71,841	89,834	161,675	116,758	44,917
Other Salaries for Instruction	58,377	-	58,377	58,204	173
Other Purchased Services		-			-
General Supplies	6,710	-	6,710	2,481	4,229
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	136,928	89,834	226,762	177,443	49,319
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	35,609	(23,867)	11,742	11,742	-
Purchased Services (300-500 series)		-		-	-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	35,609	(23,867)	11,742	11,742	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,665,735	387,668	3,053,403	2,834,444	218,959
Undistributed Expend. - Attend. & Social Work					
Salaries	108,287	(63,928)	44,359	44,359	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,030	-	1,030		1,030
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	109,317	(63,928)	45,389	44,359	1,030
Undistributed Expenditures - Health Services					
Salaries	48,159	23,361	71,520	59,839	11,681
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,411	-	2,411		2,411
Supplies and Materials	3,400	400	3,800	2,885	915
Total Undistributed Expenditures - Health Services	53,970	23,761	77,731	62,724	15,007

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 213,778	$ 137,179	$ 350,957	$ 282,367	$ 68,590
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,000	-	2,000	1,511	489
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	215,778	137,179	352,957	283,878	69,079
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	170,535	-	170,535	167,775	2,760
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	20,774	(12,865)	7,909	7,909	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	925	-	925		925
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	192,234	(12,865)	179,369	175,684	3,685
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	182,156	115,036	297,192	239,674	57,518
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	46,390	(13,193)	33,197	23,960	9,237
Supplies and Materials	1,000	-	1,000	712	288
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	229,546	101,843	331,389	264,346	67,043
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	-	1,000	305	695
Supplies and Materials	2,000	-	2,000	-	2,000
Total Undist. Expend. - Instructional Staff Training Serv.	3,000	-	3,000	305	2,695
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	300,920	(25,015)	275,905	275,905	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	65,873	-	65,873	44,485	21,388
Other Salaries	2,000	-	2,000		2,000
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,860	(7,571)	2,289	794	1,495
Supplies and Materials	20,000	27,559	47,559	31,149	16,410
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	398,653	(5,027)	393,626	352,333	41,293
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	70,803	26,629	97,432	84,932	12,500
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	70,803	26,629	97,432	84,932	12,500
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	20,000	10,374	30,374	17,945	12,429
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,000	10,374	30,374	17,945	12,429

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	$ 1,420,185	$ (150,960)	$ 1,269,225	$ 1,269,225	-
TOTAL UNALLOCATED BENEFITS	1,420,185	(150,960)	1,269,225	1,269,225	-
TOTAL UNDISTRIBUTED EXPENDITURES	2,713,486	67,006	2,780,492	2,555,731	$ 224,761
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,379,221	454,674	5,833,895	5,390,175	443,720
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		3,988	3,988		3,988
Grades 9-12		-			-
Special Education - Instruction:					-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	3,988	3,988	-	3,988
TOTAL CAPITAL OUTLAY	-	3,988	3,988	-	3,988
TOTAL SCHOOL BASED EXPENDITURES	5,379,221	458,662	5,837,883	5,390,175	447,708
Other Financing Sources:					
Operating Transfer In	5,379,221	458,662	5,837,883	5,390,175	447,708
Total Other Financing Sources:	5,379,221	458,662	5,837,883	5,390,175	447,708
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 1,546,211	$ (8,000)	$ 1,538,211	$ 2,044,968	$ (506,757)
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	4,050	(1,000)	3,050	2,100	950
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	74,600	(6,000)	68,600	62,214	6,386
General Supplies	31,208	31,193	62,401	40,501	21,900
Textbooks	4,662	(4,662)			-
Other Objects	5,883	3,037	8,920	6,846	2,074
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,666,614	14,568	1,681,182	2,156,629	(475,447)
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	227,255	-	227,255	227,212	43
Other Salaries for Instruction	87,870	-	87,870	81,068	6,802
Purchased Professional-Educational Services		-			-
General Supplies	4,200	-	4,200	4,170	30
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	319,325	-	319,325	312,450	6,875
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	135,415	(100,000)	35,415		35,415
Other Salaries for Instruction	28,883	-	28,883	28,737	146
Purchased Professional-Educational Services		-			-
General Supplies	2,104	-	2,104	1,933	171
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	166,402	(100,000)	66,402	30,670	35,732
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, 2019

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 102,057	-	$ 102,057	$ 99,568	$ 2,489
Other Salaries for Instruction	90,206	-	90,206	78,381	11,825
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	192,263	-	192,263	177,949	14,314
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	677,990	$ (100,000)	577,990	521,069	56,921
Bilingual Education - Instruction					
Salaries of Teachers	110,848	-	110,848	101,258	9,590
Other Salaries for Instruction	58,987	-	58,987	49,466	9,521
Other Purchased Services		-			-
General Supplies	1,800	-	1,800	1,259	541
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	171,635	-	171,635	151,983	19,652
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	8,337	-	8,337	11,160	(2,823)
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	8,337	-	8,337	11,160	(2,823)
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,524,576	(85,432)	2,439,144	2,840,841	(401,697)
Undistributed Expend. - Attend. & Social Work					
Salaries	88,300	-	88,300	86,146	2,154
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	450	20	470	152	318
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	88,750	20	88,770	86,298	2,472
Undistributed Expenditures - Health Services					
Salaries	24,814	-	24,814	56,553	(31,739)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,870	-	3,870	3,800	70
Total Undistributed Expenditures - Health Services	28,684	-	28,684	60,353	(31,669)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 188,855	-	$ 188,855	$ 184,279	$ 4,576
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	188,855	-	188,855	184,279	4,576
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	214,156	-	214,156	165,716	48,440
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	5,000	-	5,000	4,941	59
Total Undist. Expend. - Improvement of Inst. Serv.	219,156	-	219,156	170,657	48,499
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	156,413	-	156,413	165,992	(9,579)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,585	$ (1,084)	1,501	774	727
Supplies and Materials	4,743	(4,248)	495	463	32
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	163,741	(5,332)	158,409	167,229	(8,820)
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,657	(4,157)	500	500	-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	4,239	(190)	4,049	2,507	1,542
Supplies and Materials	450	-	450	-	450
Total Undist. Expend. - Instructional Staff Training Serv.	9,346	(4,347)	4,999	3,007	1,992
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	295,601	-	295,601	288,708	6,893
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	96,113	(1,800)	94,313	92,006	2,307
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	12,955	6,057	19,012	11,000	8,012
Supplies and Materials	7,200	36	7,236	7,141	95
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	411,869	4,293	416,162	398,855	17,307
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	89,817	1,500	91,317	95,810	(4,493)
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	89,817	1,500	91,317	95,810	(4,493)
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,000	(2,969)	6,031	5,208	823
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	9,000	(2,969)	6,031	5,208	823

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 31,253	$ (30,000)	$ 1,253		$ 1,253
Other Retirement Contributions - PERS		-			-
Health Benefits	806,298	(65,000)	741,298	$ 740,925	373
				-	
TOTAL UNALLOCATED BENEFITS	837,551	(95,000)	742,551	740,925	1,626
TOTAL UNDISTRIBUTED EXPENDITURES	2,046,769	(101,835)	1,944,934	1,912,621	32,313
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,571,345	(187,267)	4,384,078	4,753,462	(369,384)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,571,345	(187,267)	4,384,078	4,753,462	(369,384)
Other Financing Sources:					
Operating Transfer In	4,571,345	(187,267)	4,384,078	4,753,462	(369,384)
Total Other Financing Sources:	4,571,345	(187,267)	4,384,078	4,753,462	(369,384)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 2,681,055	$ (179,933)	$ 2,501,122	$ 2,490,208	$ 10,914
Grades 9-12 - Salaries of Teachers	2,439,848	54,469	2,494,317	2,428,273	66,044
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services	9,500	840	10,340	5,265	5,075
Other Purchased Services (400-500 series)	100,704	(1,656)	99,048	92,510	6,538
General Supplies	124,072	41,416	165,488	155,704	9,784
Textbooks	43,196	(42,212)	984		984
Other Objects	26,065	(17,669)	8,396	7,619	777
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,424,440	(144,745)	5,279,695	5,179,579	100,116
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	75,676	10,403	86,079	81,456	4,623
Other Salaries for Instruction	58,988	44,865	103,853	82,812	21,041
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	134,664	55,268	189,932	164,268	25,664
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	148,694	-	148,694	139,744	8,950
Other Salaries for Instruction	60,377	-	60,377	47,379	12,998
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	209,071	-	209,071	187,123	21,948
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, 2019

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 304,450	$ (77,000)	$ 227,450	$ 203,267	$ 24,183
Other Salaries for Instruction	169,651	-	169,651	169,109	542
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	474,101	(77,000)	397,101	372,376	24,725
Autism:					
Salaries of Teachers	135,667	20,168	155,835	146,716	9,119
Other Salaries for Instruction	117,120	-	117,120	116,592	528
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	252,787	20,168	272,955	263,308	9,647
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	1,070,623	(1,564)	1,069,059	987,075	81,984
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	153,197	-	153,197	119,447	33,750
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	153,197	-	153,197	119,447	33,750
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	6,648,260	(146,309)	6,501,951	6,286,101	215,850
Undistributed Expend. - Attend. & Social Work					
Salaries	249,858	(123,000)	126,858	126,621	237
Other Purchased Services (400-500 series)	3,639	(2,000)	1,639	434	1,205
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	253,497	(125,000)	128,497	127,055	1,442
Undistributed Expenditures - Health Services					
Salaries	208,608	-	208,608	203,860	4,748
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	6,059	(3,500)	2,559	1,849	710
Total Undistributed Expenditures - Health Services	214,667	(3,500)	211,167	205,709	5,458

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 453,476	$ 141,840	$ 595,316	$ 575,573	$ 19,743
Salaries of Secretarial and Clerical Assistants	65,373	-	65,373	63,925	1,448
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	518,849	141,840	660,689	639,498	21,191
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	206,151	11,449	217,600	211,937	5,663
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	5,000	-	5,000	401	4,599
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	2,000	-	2,000	1,929	71
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	215,151	9,449	224,600	214,267	10,333
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	42,657	121,466	164,123	105,430	58,693
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	5,740	-	5,740	870	4,870
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	48,397	121,466	169,863	106,300	63,563
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-	-		-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	3,250	6,939	10,189	7,137	3,052
Supplies and Materials	5,000	1,448	6,448	2,821	3,627
Total Undist. Expend. - Instructional Staff Training Serv.	8,250	8,387	16,637	9,958	6,679
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	434,691	31,422	466,113	450,402	15,711
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	158,251	127,733	285,984	198,203	87,781
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	21,000	26,759	47,759	39,357	8,402
Supplies and Materials	50,000	(29,683)	20,317	15,882	4,435
Other Objects	8,433	(5,700)	2,733	2,308	425
Total Undist. Expend. - Support Serv. - School Admin.	672,375	150,531	822,906	706,152	116,754
Undist. Expend. - Custodial Services					
Salaries		5,332	5,332	2,665	2,667
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	5,332	5,332	2,665	2,667
Security					
Salaries	308,847	37,959	346,806	324,030	22,776
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	308,847	37,959	346,806	324,030	22,776
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend		40,379	40,379	35,567	4,812
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	40,379	40,379	35,567	4,812

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	$ 2,453,805	$ (197,000)	$ 2,256,805	$ 2,255,161	$ 1,644
TOTAL UNALLOCATED BENEFITS	2,453,805	(197,000)	2,256,805	2,255,161	1,644
TOTAL UNDISTRIBUTED EXPENDITURES	4,693,838	189,843	4,883,681	4,626,362	257,319
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	11,342,098	43,534	11,385,632	10,912,463	473,169
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		10,740	10,740	9,960	780
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.	-	-	-	-	-
Total Equipment	-	10,740	10,740	9,960	780
TOTAL CAPITAL OUTLAY	-	10,740	10,740	9,960	780
TOTAL SCHOOL BASED EXPENDITURES	11,342,098	54,274	11,396,372	10,922,423	473,949
Other Financing Sources:					
Operating Transfer In	11,342,098	54,274	11,396,372	10,922,423	473,949
Total Other Financing Sources:	11,342,098	54,274	11,396,372	10,922,423	473,949
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	$ 287,898	-	$ 287,898	$ 280,913	$ 6,985
Grades 1-5 - Salaries of Teachers	2,337,835	$ (56,941)	2,280,894	2,227,943	52,951
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction	125,654	-	125,654	107,564	18,090
Purchased Professional-Educational Services	2,700	-	2,700	1,062	1,638
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	54,711	-	54,711	51,051	3,660
General Supplies	18,526	24,443	42,969	38,293	4,676
Textbooks	7,699	(7,699)			-
Other Objects	8,490	(6,000)	2,490	-	2,490
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,843,513	(46,197)	2,797,316	2,706,826	90,490
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	155,257	1,116	156,373	156,373	-
Other Salaries for Instruction	118,182	6,147	124,329	111,326	13,003
Other Purchased Services		-			-
General Supplies	7,229	-	7,229	5,974	1,255
Textbooks	547	(547)			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	281,215	6,716	287,931	273,673	14,258
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	83,803	17,641	101,444	92,171	9,273
Other Salaries for Instruction	29,677	244	29,921	29,198	723
Purchased Professional-Educational Services		-			-
General Supplies	6,230	-	6,230	6,229	1
Textbooks	547	(547)			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	120,257	17,338	137,595	127,598	9,997
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		601	601		601
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	601	601	-	601
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, 2019

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 95,926	$ 118	$ 96,044	$ 93,991	$ 2,053
Other Salaries for Instruction	118,886	114	119,000	118,943	57
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	214,812	232	215,044	212,934	2,110
Autism:					
Salaries of Teachers	89,916	-	89,916	87,741	2,175
Other Salaries for Instruction	58,987	171	59,158	58,870	288
General Supplies	5,184	-	5,184	5,169	15
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	154,087	171	154,258	151,780	2,478
Preschool Disabilities - Full Time					
Salaries of Teachers	55,534	-	55,534	54,179	1,355
Other Salaries for Instruction	58,376	-	58,376	41,963	16,413
General Supplies	5,184	-	5,184	5,172	12
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	119,094	-	119,094	101,314	17,780
TOTAL SPECIAL EDUCATION - INSTRUCTION	889,465	25,058	914,523	867,299	47,224
Bilingual Education - Instruction					
Salaries of Teachers	572,074	361	572,435	531,609	40,826
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies	26,208	6,197	32,405	22,254	10,151
Textbooks	3,600	(3,600)			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	601,882	2,958	604,840	553,863	50,977
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,131	-	2,131	2,079	52
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	-	2,131	2,079	52
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	4,336,991	(18,181)	4,318,810	4,130,067	188,743
Undistributed Expend. - Attend. & Social Work					
Salaries	115,884	6,974	122,858	119,371	3,487
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	115,884	6,974	122,858	119,371	3,487
Undistributed Expenditures - Health Services					
Salaries	91,897	7,453	99,350	95,623	3,727
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,742	-	2,742	2,665	77
Total Undistributed Expenditures - Health Services	94,639	7,453	102,092	98,288	3,804

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 274,138	$ (51,166)	$ 222,972	$ 205,209	$ 17,763
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		1,122	1,122	561	561
Other Purchased Services (400-500 series)	927	-	927	791	136
Supplies & Materials	468	-	468	276	192
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	275,533	(50,044)	225,489	206,837	18,652
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	215,656	-	215,656	210,621	5,035
Salaries of Secr and Clerical Assist.	34,366	-	34,366	33,623	743
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	10,660	-	10,660	10,551	109
Total Undist. Expend. - Improvement of Inst. Serv.	260,682	-	260,682	254,795	5,887
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	279,465	53,960	333,425	306,445	26,980
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,660	-	1,660	1,492	168
Supplies and Materials	13,500	4,253	17,753	15,732	2,021
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	294,625	58,213	352,838	323,669	29,169
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	324	-	324		324
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,052	-	2,052		2,052
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,376	-	2,376	-	2,376
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	273,756	2,396	276,152	274,954	1,198
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	126,079	-	126,079	125,615	464
Other Salaries		3,685	3,685	1,998	1,687
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,002	-	7,002		7,002
Supplies and Materials	10,863	-	10,863	10,675	188
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	417,700	6,081	423,781	413,242	10,539
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	56,944	-	56,944	54,117	2,827
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	56,944	-	56,944	54,117	2,827
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,396	780	10,176	6,703	3,473
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	9,396	780	10,176	6,703	3,473

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			
Health Benefits	$ 1,787,567	$ (145,000)	$ 1,642,567	$ 1,642,253	$ 314
TOTAL UNALLOCATED BENEFITS	1,787,567	(145,000)	1,642,567	1,642,253	314
TOTAL UNDISTRIBUTED EXPENDITURES	3,315,346	(115,543)	3,199,803	3,119,275	80,528
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,652,337	(133,724)	7,518,613	7,249,342	269,271
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education					
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.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	7,652,337	(133,724)	7,518,613	7,249,342	269,271
Other Financing Sources:					
Operating Transfer In	7,652,337	(133,724)	7,518,613	7,249,342	269,271
Total Other Financing Sources:	7,652,337	(133,724)	7,518,613	7,249,342	269,271
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 416,201	-	$ 416,201	$ 351,342	$ 64,859
Grades 1-5 - Salaries of Teachers	2,721,078	$ (351,135)	2,369,943	2,326,294	43,649
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	118,571	-	118,571	105,291	13,280
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	31,140	-	31,140	29,446	1,694
General Supplies	24,618	4,557	29,175	27,159	2,016
Textbooks	13,083	(6,491)	6,592	5,612	980
Other Objects	16,083	(3,161)	12,922	12,198	724
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,340,774	(356,230)	2,984,544	2,857,342	127,202
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	103,307	-	103,307	100,982	2,325
Other Salaries for Instruction	30,129	-	30,129	3,359	26,770
Purchased Professional-Educational Services		-			-
General Supplies	936	-	936		936
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	134,372	-	134,372	104,341	30,031
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	74,939	74,148	149,087	113,841	35,246
Other Salaries for Instruction	30,158	57,652	87,810	59,059	28,751
Purchased Professional-Educational Services		-			-
General Supplies	450	-	450		450
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	105,547	131,800	237,347	172,900	64,447
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, 2019

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		$ 113,828	$ 113,828	$ 51,371	$ 62,457
Other Salaries for Instruction	$ 108,350	-	108,350	74,787	33,563
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	108,350	113,828	222,178	126,158	96,020
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	64,451	12,420	76,871	70,661	6,210
Other Salaries for Instruction	56,715	-	56,715	53,580	3,135
General Supplies	450	-	450	330	120
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	121,616	12,420	134,036	124,571	9,465
TOTAL SPECIAL EDUCATION - INSTRUCTION	469,885	258,048	727,933	527,970	199,963
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	2,131	-	2,131	2,079	52
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	-	2,131	2,079	52
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,812,790	(98,182)	3,714,608	3,387,391	327,217
Undistributed Expend. - Attend. & Social Work					
Salaries	110,099	-	110,099	107,413	2,686
Other Purchased Services (400-500 series)	1,318	-	1,318		1,318
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	111,417	-	111,417	107,413	4,004
Undistributed Expenditures - Health Services					
Salaries	103,679	-	103,679	101,150	2,529
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,350	-	1,350	1,302	48
Total Undistributed Expenditures - Health Services	105,029	-	105,029	102,452	2,577

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 73,574	-	$ 73,574	$ 71,779	$ 1,795
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	954	-	954		954
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	74,528	-	74,528	71,779	2,749
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	216,027	$ 3,930	219,957	218,382	1,575
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	216,027	3,930	219,957	218,382	1,575
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	239,523	-	239,523	175,947	63,576
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,725	291	3,016	2,883	133
Supplies and Materials	26,697	8,335	35,032	34,456	576
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	268,945	8,626	277,571	213,286	64,285
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,934	(1,934)			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,987	1,934	3,921		3,921
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,921	-	3,921	-	3,921
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	290,392	24,226	314,618	302,505	12,113
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	98,752	37,171	135,923	116,026	19,897
Other Salaries	5,994	-	5,994		5,994
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,080	2,913	11,993	3,950	8,043
Supplies and Materials	8,084	201	8,285	5,676	2,609
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	412,302	64,511	476,813	428,157	48,656
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	31,695	27,129	58,824	44,501	14,323
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	31,695	27,129	58,824	44,501	14,323
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	13,500	1,798	15,298	12,724	2,574
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	13,500	1,798	15,298	12,724	2,574

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 1,169,661	$ (95,000)	$ 1,074,661	$ 1,074,586	$ 75
TOTAL UNALLOCATED BENEFITS	1,169,661	(95,000)	1,074,661	1,074,586	75
TOTAL UNDISTRIBUTED EXPENDITURES	2,407,025	10,994	2,418,019	2,273,280	144,739
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,219,815	(87,188)	6,132,627	5,660,671	471,956
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	6,219,815	(87,188)	6,132,627	5,660,671	471,956
Other Financing Sources:					
Operating Transfer In	6,219,815	(87,188)	6,132,627	5,660,671	471,956
Total Other Financing Sources:	6,219,815	(87,188)	6,132,627	5,660,671	471,956
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 107,141	$ (51,211)	$ 55,930	$ 81,536	$ (25,606)
Grades 1-5 - Salaries of Teachers	1,813,909	(370,806)	1,443,103	1,632,516	(189,413)
Grades 6-8 - Salaries of Teachers	739,868	199,493	939,361	832,358	107,003
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	28,883	-	28,883	22,990	5,893
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	42,526	1,070	43,596	37,764	5,832
General Supplies	34,858	17,290	52,148	42,077	10,071
Textbooks	1,620	(1,620)			-
Other Objects	8,100	-	8,100	6,323	1,777
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,776,905	(205,784)	2,571,121	2,655,564	(84,443)
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	308,518	4,685	313,203	303,974	9,229
Other Salaries for Instruction	79,015	576	79,591	79,097	494
Purchased Professional-Educational Services		-			-
General Supplies	4,500	47	4,547	4,268	279
Textbooks		-			-
Other Objects	900	450	1,350	1,018	332
Total Learning and/or Language Disabilities	392,933	5,758	398,691	388,357	10,334
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, 2019

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 80,953	$ 10,386	$ 91,339	$ 86,146	$ 5,193
Other Salaries for Instruction	150,288	(34,411)	115,877	104,383	11,494
General Supplies	1,800	-	1,800		1,800
Textbooks	900	(900)			-
Other Objects	630	-	630	-	630
Total Resource Room/Resource Center	234,571	(24,925)	209,646	190,529	19,117
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	627,504	(19,167)	608,337	578,886	29,451
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	22,770	-	22,770	18,057	4,713
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	22,770	-	22,770	18,057	4,713
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,427,179	(224,951)	3,202,228	3,252,507	(50,279)
Undistributed Expend. - Attend. & Social Work					
Salaries	103,679	-	103,679	101,150	2,529
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	900	-	900		900
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	104,579	-	104,579	101,150	3,429
Undistributed Expenditures - Health Services					
Salaries	99,723	-	99,723	97,308	2,415
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,780	63	3,843	3,360	483
Total Undistributed Expenditures - Health Services	103,503	63	103,566	100,668	2,898

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 110,098	$ (1,132)	$ 108,966	$ 107,413	$ 1,553
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	110,098	(1,132)	108,966	107,413	1,553
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	202,582	(34,829)	167,753	184,542	(16,789)
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	900	-	900	900	-
Total Undist. Expend. - Improvement of Inst. Serv.	203,482	(34,829)	168,653	185,442	(16,789)
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	34,730	143,883	178,613	151,537	27,076
Purchased Professional and Technical Services		-	-		-
Other Purchased Services (400-500 series)	3,800	(748)	3,052	2,804	248
Supplies and Materials	33,453	-	33,453	32,064	1,389
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	71,983	143,135	215,118	186,405	28,713
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,845	(1,845)			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,700	290	2,990	2,123	867
Supplies and Materials	2,250	(2,250)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,795	(3,805)	2,990	2,123	867
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	294,508	-	294,508	294,233	275
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	70,318	(1,361)	68,957	67,055	1,902
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,900	1,194	11,094	3,670	7,424
Supplies and Materials	26,593	(6,617)	19,976	16,443	3,533
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	401,319	(6,784)	394,535	381,401	13,134
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	33,082	21,096	54,178	44,289	9,889
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	33,082	21,096	54,178	44,289	9,889
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,660	2,000	8,660	8,117	543
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,660	2,000	8,660	8,117	543

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 50,055	$ (50,001)	$ 54		$ 54
Other Retirement Contributions - PERS	33,618	-	33,618	$ 33,618	-
Health Benefits	1,197,814	(95,000)	1,102,814	1,100,801	2,013
TOTAL UNALLOCATED BENEFITS	1,281,487	(145,001)	1,136,486	1,134,419	2,067
TOTAL UNDISTRIBUTED EXPENDITURES	2,322,988	(25,257)	2,297,731	2,251,427	46,304
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,750,167	(250,208)	5,499,959	5,503,934	(3,975)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		6,852	6,852	6,852	-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	6,852	6,852	6,852	-
TOTAL CAPITAL OUTLAY	-	6,852	6,852	6,852	-
TOTAL SCHOOL BASED EXPENDITURES	5,750,167	(243,356)	5,506,811	5,510,786	(3,975)
Other Financing Sources:					
Operating Transfer In	5,750,167	(243,356)	5,506,811	5,510,786	(3,975)
Total Other Financing Sources:	5,750,167	(243,356)	5,506,811	5,510,786	(3,975)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 136,712	$ 1,144	$ 137,856	$ 114,732	$ 23,124
Grades 1-5 - Salaries of Teachers	1,354,493	(1,304)	1,353,189	1,304,991	48,198
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	58,576	-	58,576	52,250	6,326
Purchased Professional-Educational Services	15,031	(15,031)			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	32,398	9,210	41,608	38,730	2,878
General Supplies	4,606	10,349	14,955	14,204	751
Textbooks	2,115	(133)	1,982	1,982	-
Other Objects	4,500	1,242	5,742	4,791	951
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,608,431	5,477	1,613,908	1,531,680	82,228
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	65,271	-	65,271	54,179	11,092
Other Salaries for Instruction		58,454	58,454	29,227	29,227
Purchased Professional-Educational Services		-			-
General Supplies	2,543	-	2,543	2,469	74
Textbooks	900	(366)	534	534	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	68,714	58,088	126,802	86,409	40,393
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction	28,883	(22,947)	5,936		5,936
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	28,883	(22,947)	5,936	-	5,936
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, 2019

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	$ 87,870	$ 91,441	$ 179,311	$ 135,024	$ 44,287
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	87,870	91,441	179,311	135,024	44,287
Autism:					
Salaries of Teachers	130,081	-	130,081	126,949	3,132
Other Salaries for Instruction	104,042	-	104,042	99,123	4,919
General Supplies	3,600	-	3,600	3,364	236
Textbooks	1,350	(1,350)			-
Other Objects	-	-	-	-	-
Total Autism	239,073	(1,350)	237,723	229,436	8,287
Preschool Disabilities - Full Time					
Salaries of Teachers	169,047	(60,852)	108,195	108,195	-
Other Salaries for Instruction	58,987	-	58,987	58,784	203
General Supplies	2,275	(798)	1,477	1,477	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	230,309	(61,650)	168,659	168,456	203
TOTAL SPECIAL EDUCATION - INSTRUCTION	654,849	63,582	718,431	619,325	99,106
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	2,131	-	2,131	2,079	52
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	-	2,131	2,079	52
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,265,411	69,059	2,334,470	2,153,084	181,386
Undistributed Expend. - Attend. & Social Work					
Salaries	16,318	-	16,318		16,318
Other Purchased Services (400-500 series)	450	(450)			-
Supplies and Materials	270	208	478	477	1
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	17,038	(242)	16,796	477	16,319
Undistributed Expenditures - Health Services					
Salaries	83,679	-	83,679	81,865	1,814
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,210	(91)	2,119	2,119	-
Total Undistributed Expenditures - Health Services	85,889	(91)	85,798	83,984	1,814

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 67,014	$ 4,730	$ 71,744	$ 69,379	$ 2,365
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	67,014	4,730	71,744	69,379	2,365
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	176,049	10,053	186,102	181,075	5,027
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	1,155	(1,155)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	177,204	8,898	186,102	181,075	5,027
Undist. Expend. - Edu. Media Serv./Sch. Library		-			
Salaries	82,491	-	82,491	69,557	12,934
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		1,304	1,304	1,304	-
Supplies and Materials	28,222	(11,275)	16,947	16,947	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	110,713	(9,971)	100,742	87,808	12,934
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,283	(864)	419	419	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,188	143	1,331	1,326	5
Supplies and Materials	-	300	300	269	31
Total Undist. Expend. - Instructional Staff Training Serv.	2,471	(421)	2,050	2,014	36
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	309,347	(86,919)	222,428	124,414	98,014
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	129,152	4,587	133,739	131,446	2,293
Other Salaries	450	309	759	730	29
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	11,296	1,989	13,285	5,626	7,659
Supplies and Materials	15,872	3,233	19,105	15,834	3,271
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	466,117	(76,801)	389,316	278,050	111,266
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,443	-	29,443	28,179	1,264
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,443	-	29,443	28,179	1,264
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,410	2,544	6,954	6,668	286
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	4,410	2,544	6,954	6,668	286

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 823,645	$ (90,000)	$ 733,645	$ 730,284	$ 3,361
TOTAL UNALLOCATED BENEFITS	823,645	(90,000)	733,645	730,284	3,361
TOTAL UNDISTRIBUTED EXPENDITURES	1,783,944	(161,354)	1,622,590	1,467,918	154,672
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,049,355	(92,295)	3,957,060	3,621,002	336,058
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		2,350	2,350	2,350	-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	2,350	2,350	2,350	-
TOTAL CAPITAL OUTLAY	-	2,350	2,350	2,350	-
TOTAL SCHOOL BASED EXPENDITURES	4,049,355	(89,945)	3,959,410	3,623,352	336,058
Other Financing Sources:					
Operating Transfer In	4,049,355	(89,945)	3,959,410	3,623,352	336,058
Total Other Financing Sources:	4,049,355	(89,945)	3,959,410	3,623,352	336,058
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 191,107	$ (61)	$ 191,046	$ 186,959	$ 4,087
Grades 1-5 - Salaries of Teachers	1,851,038	(42,838)	1,808,200	1,789,026	19,174
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	80,999	42,725	123,724	82,589	41,135
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	12,000	1,579	13,579	11,368	2,211
General Supplies	106,763	8,311	115,074	108,605	6,469
Textbooks	2,876	(2,876)			-
Other Objects	7,500	-	7,500	512	6,988
				-	
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,252,283	6,840	2,259,123	2,179,059	80,064
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	159,787	-	159,787	153,659	6,128
Other Salaries for Instruction	115,746	-	115,746	100,224	15,522
Purchased Professional-Educational Services		-			-
General Supplies	6,000	-	6,000	4,763	1,237
Textbooks	1,036	(1,036)			-
Other Objects	510	-	510	-	510
Total Behavioral Disabilities	283,079	(1,036)	282,043	258,646	23,397
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, 2019

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 83,926	$ (60,000)	$ 23,926		$ 23,926
Other Salaries for Instruction	58,376	32,289	90,665	$ 95,898	(5,233)
General Supplies	4,694	-	4,694	2,226	2,468
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	146,996	(27,711)	119,285	98,124	21,161
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies	2,800	398	3,198	2,792	406
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	2,800	398	3,198	2,792	406
TOTAL SPECIAL EDUCATION - INSTRUCTION	432,875	(28,349)	404,526	359,562	44,964
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	6,391	-	6,391	2,079	4,312
Purchased Services (300-500 series)	17,375	-	17,375	17,375	-
Supplies and Materials		-		-	-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	23,766	-	23,766	19,454	4,312
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,708,924	(21,509)	2,687,415	2,558,075	129,340
Undistributed Expend. - Attend. & Social Work					
Salaries	92,451	-	92,451	90,196	2,255
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	500	-	500	240	260
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	92,951	-	92,951	90,436	2,515
Undistributed Expenditures - Health Services					
Salaries	90,281	-	90,281	88,648	1,633
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	162	2,662	2,202	460
Total Undistributed Expenditures - Health Services	92,781	162	92,943	90,850	2,093

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 97,012	-	$ 97,012	$ 73,449	$ 23,563
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	500	-	500	374	126
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	97,512	-	97,512	73,823	23,689
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	180,308	$ 2,639	182,947	182,947	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	9,396	(3,246)	6,150	5,450	700
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	189,704	(607)	189,097	188,397	700
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	119,879	-	119,879	116,985	2,894
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,848	(18)	1,830	1,304	526
Supplies and Materials	4,900	(165)	4,735	4,572	163
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	126,627	(183)	126,444	122,861	3,583
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	(2,250)	2,750	2,750	-
Other Purchased Professional & Technical Services	7,500	-	7,500	7,500	
Other Purchased Services (400-500 series)	1,000	97	1,097	1,067	30
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	13,500	(2,153)	11,347	11,317	30
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	263,394	(3,530)	259,864	259,864	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	118,741	(7,250)	111,491	111,153	338
Other Salaries		-			-
Purchased Professional and Technical Services	2,000	(2,000)			-
Other Purchased Services (400-500 series)	17,777	(11,226)	6,551	6,047	504
Supplies and Materials	25,694	132	25,826	25,472	354
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	427,606	(23,874)	403,732	402,536	1,196
Undist. Expend. - Custodial Services					
Salaries	3,102	-	3,102		3,102
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	3,102	-	3,102	-	3,102
Security					
Salaries	76,900	642	77,542	61,230	16,312
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	76,900	642	77,542	61,230	16,312
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	1,664	6,664	4,753	1,911
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,000	1,664	6,664	4,753	1,911

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 14,300	$ (10,000)	$ 4,300		$ 4,300
Other Retirement Contributions - PERS	-	-			-
Health Benefits	970,688	(82,000)	888,688	$ 887,199	1,489
TOTAL UNALLOCATED BENEFITS	984,988	(92,000)	892,988	887,199	5,789
TOTAL UNDISTRIBUTED EXPENDITURES	2,110,671	(116,349)	1,994,322	1,933,402	60,920
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,819,595	(137,858)	4,681,737	4,491,477	190,260
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		54,543	54,543	51,537	3,006
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	54,543	54,543	51,537	3,006
TOTAL CAPITAL OUTLAY	-	54,543	54,543	51,537	3,006
TOTAL SCHOOL BASED EXPENDITURES	4,819,595	(83,315)	4,736,280	4,543,014	193,266
Other Financing Sources:					
Operating Transfer In	4,819,595	(83,315)	4,736,280	4,543,014	193,266
Total Other Financing Sources:	4,819,595	(83,315)	4,736,280	4,543,014	193,266
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 181,096	-	$ 181,096	$ 177,942	$ 3,154
Grades 1-5 - Salaries of Teachers	1,316,752	$ (90,149)	1,226,603	1,210,098	16,505
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	60,260	-	60,260	59,917	343
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	29,700	3,852	33,552	30,532	3,020
General Supplies	24,497	(2,749)	21,748	18,958	2,790
Textbooks	2,646	(2,646)			-
Other Objects	2,700	1,830	4,530	3,697	833
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,617,651	(89,862)	1,527,789	1,501,144	26,645
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	102,807	-	102,807	100,400	2,407
Other Salaries for Instruction	18,925	1,398	20,323	19,624	699
Other Purchased Services					
General Supplies	2,144	-	2,144	1,586	558
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	123,876	1,398	125,274	121,610	3,664
Cognitive - Moderate:		-			
Salaries of Teachers		-			-
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	91,501	-	91,501	89,300	2,201
Other Salaries for Instruction	43,073	8,370	51,443	47,258	4,185
Purchased Professional-Educational Services		-			-
General Supplies	3,000	-	3,000		3,000
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	137,574	8,370	145,944	136,558	9,386
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, 2019

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 102,807	$ (69,874)	$ 32,933	$ 32,933	-
Other Salaries for Instruction	76,682	(14,761)	61,921	58,875	$ 3,046
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	179,489	(84,635)	94,854	91,808	3,046
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	440,939	(74,867)	366,072	349,976	16,096
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	2,131	-	2,131	2,079	52
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	-	2,131	2,079	52
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,060,721	(164,729)	1,895,992	1,853,199	42,793
Undistributed Expend. - Attend. & Social Work					
Salaries	110,099	(110,099)			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	110,099	(110,099)	-	-	-
Undistributed Expenditures - Health Services					
Salaries	73,435	-	73,435	72,191	1,244
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,527	-	1,527	734	793
Total Undistributed Expenditures - Health Services	74,962	-	74,962	72,925	2,037

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	-	$ 109,790	$ 109,790	$ 104,915	$ 4,875
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	109,790	109,790	104,915	4,875
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 178,417	71,607	250,024	215,478	34,546
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	1,419	1,419	1,418	1
Total Undist. Expend. - Improvement of Inst. Serv.	178,417	73,026	251,443	216,896	34,547
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	122,919	(9,695)	113,224	113,224	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,700	1,242	3,942	2,968	974
Supplies and Materials	1,341	1,338	2,679	2,051	628
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	126,960	(7,115)	119,845	118,243	1,602
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	3,186	(2,921)	265	265	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,186	(2,921)	265	265	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	145,327	9,362	154,689	150,008	4,681
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	102,001	18,898	120,899	111,450	9,449
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,400	(2,183)	3,217	2,253	964
Supplies and Materials	13,803	(11,705)	2,098	1,993	105
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	266,531	14,372	280,903	265,704	15,199
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	33,747	(3,510)	30,237	29,349	888
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	33,747	(3,510)	30,237	29,349	888
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,085	(67)	5,018	3,874	1,144
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,085	(67)	5,018	3,874	1,144

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 743,628	$ (78,000)	$ 665,628	$ 663,811	$ 1,817
TOTAL UNALLOCATED BENEFITS	743,628	(78,000)	665,628	663,811	1,817
TOTAL UNDISTRIBUTED EXPENDITURES	1,542,615	(4,524)	1,538,091	1,475,982	62,109
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,603,336	(169,253)	3,434,083	3,329,181	104,902
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,603,336	(169,253)	3,434,083	3,329,181	104,902
Other Financing Sources:					
Operating Transfer In	3,603,336	(169,253)	3,434,083	3,329,181	104,902
Total Other Financing Sources:	3,603,336	(169,253)	3,434,083	3,329,181	104,902
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
		-			
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 211,418	$ (9,151)	$ 202,267	$ 202,267	-
Grades 1-5 - Salaries of Teachers	1,345,713	(287,281)	1,058,432	1,204,546	$ (146,114)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	62,583	5,541	68,124	67,300	824
Purchased Professional-Educational Services	337	(337)			-
Purchased Technical Services					-
Other Purchased Services (400-500 series)	47,320	(5,195)	42,125	38,837	3,288
General Supplies	32,625	(7,782)	24,843	25,460	(617)
Textbooks		-			-
Other Objects	3,456	500	3,956	3,636	320
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,703,452	(303,705)	1,399,747	1,542,046	(142,299)
		-			
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	57,173	1,172	58,345	55,779	2,566
Other Salaries for Instruction	29,494	-	29,494	29,392	102
Purchased Professional-Educational Services		-			-
General Supplies	1,060	-	1,060	925	135
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	87,727	1,172	88,899	86,096	2,803
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:		-			
Salaries of Teachers	72,343	-	72,343	71,179	1,164
Other Salaries for Instruction	52,996	-	52,996	52,444	552
Purchased Professional-Educational Services		-			-
General Supplies	1,200	-	1,200	1,101	99
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	126,539	-	126,539	124,724	1,815
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, 2019

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 69,063	$ 122,718	$ 191,781	$ 130,422	$ 61,359
Other Salaries for Instruction	58,376	-	58,376	47,926	10,450
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	127,439	122,718	250,157	178,348	71,809
Autism:		-			
Salaries of Teachers	64,143	-	64,143	62,579	1,564
Other Salaries for Instruction	47,907	(16,240)	31,667	18,953	12,714
General Supplies	1,200	-	1,200	1,058	142
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	113,250	(16,240)	97,010	82,590	14,420
Preschool Disabilities - Full Time					
Salaries of Teachers		306	306	153	153
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	-	306	306	153	153
TOTAL SPECIAL EDUCATION - INSTRUCTION	454,955	107,956	562,911	471,911	91,000
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	2,131	-	2,131	2,079	52
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	-	2,131	2,079	52
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,160,538	(195,749)	1,964,789	2,016,036	(51,247)
Undistributed Expend. - Attend. & Social Work		-			
Salaries	112,617	-	112,617	109,976	2,641
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	288	32	320	141	179
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	112,905	32	112,937	110,117	2,820
Undistributed Expenditures - Health Services		-			
Salaries	102,057	-	102,057	99,568	2,489
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,836	49	1,885	1,814	71
Total Undistributed Expenditures - Health Services	103,893	49	103,942	101,382	2,560

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 110,848	$ 196,266	$ 307,114	$ 208,981	$ 98,133
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	1,350	-	1,350	1,210	140
Total Undist. Expend. - Improvement of Inst. Serv.	112,198	196,266	308,464	210,191	98,273
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,804	(34,589)	69,215	69,215	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,177	-	3,177	1,691	1,486
Supplies and Materials	5,201	(5,013)	188		188
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	112,182	(39,602)	72,580	70,906	1,674
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,000	(145)	3,855		3,855
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	576	-	576		576
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	4,576	(145)	4,431	-	4,431
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	142,757	1,196	143,953	143,355	598
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	69,577	175	69,752	68,455	1,297
Other Salaries		-			-
Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	5,840	848	6,688	966	5,722
Supplies and Materials	3,919	-	3,919	3,336	583
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	222,093	2,219	224,312	216,112	8,200
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	30,229	(2,604)	27,625	27,625	-
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	30,229	(2,604)	27,625	27,625	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,285	645	3,930	3,926	4
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,285	645	3,930	3,926	4

EXHIBIT D-3m

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 22,807	$ (20,000)	$ 2,807		$ 2,807
Other Retirement Contributions - PERS		-			-
Health Benefits	807,255	(70,000)	737,255	$ 734,118	3,137
TOTAL UNALLOCATED BENEFITS	830,062	(90,000)	740,062	734,118	5,944
TOTAL UNDISTRIBUTED EXPENDITURES	1,531,423	66,860	1,598,283	1,474,377	123,906
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,691,961	(128,889)	3,563,072	3,490,413	72,659
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		5,350	5,350	4,950	400
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	5,350	5,350	4,950	400
TOTAL CAPITAL OUTLAY	-	5,350	5,350	4,950	400
TOTAL SCHOOL BASED EXPENDITURES	3,691,961	(123,539)	3,568,422	3,495,363	73,059
Other Financing Sources:					
Operating Transfer In	3,691,961	(123,539)	3,568,422	3,495,363	73,059
Total Other Financing Sources:	3,691,961	(123,539)	3,568,422	3,495,363	73,059
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EXHIBIT D-3n

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 233,498	$ 5,246	$ 238,744	$ 236,121	$ 2,623
Grades 1-5 - Salaries of Teachers	2,190,846	(192,507)	1,998,339	1,981,002	17,337
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	94,481	-	94,481	57,639	36,842
Purchased Professional-Educational Services	7,133	67	7,200	7,200	-
Purchased Technical Services	7,060	(3,135)	3,925	3,925	-
Other Purchased Services (400-500 series)	47,380	-	47,380	37,748	9,632
General Supplies	59,105	27,242	86,347	81,376	4,971
Textbooks	3,014	(316)	2,698	2,698	-
Other Objects	5,233	-	5,233	4,350	883
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,647,750	(163,403)	2,484,347	2,412,059	72,288
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	114,859	6,998	121,857	118,358	3,499
Other Salaries for Instruction	58,376	-	58,376	57,942	434
Purchased Professional-Educational Services		-			-
General Supplies	3,825	(3,825)			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	177,060	3,173	180,233	176,300	3,933
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	111,348	-	111,348	42,434	68,914
Other Salaries for Instruction	58,987	-	58,987	31,640	27,347
Purchased Professional-Educational Services		-			-
General Supplies	3,250	(3,250)			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	173,585	(3,250)	170,335	74,074	96,261
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, 2019

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 122,444	-	$ 122,444	$ 7,307	$ 115,137
Other Salaries for Instruction	58,376	$ 43,200	101,576	79,976	21,600
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	180,820	43,200	224,020	87,283	136,737
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	95,175	7,115	102,290	98,732	3,558
Other Salaries for Instruction	29,494	32,967	62,461	45,978	16,483
General Supplies	4,550	(3,673)	877	788	89
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	129,219	36,409	165,628	145,498	20,130
TOTAL SPECIAL EDUCATION - INSTRUCTION	660,684	79,532	740,216	483,155	257,061
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	4,262	-	4,262	2,079	2,183
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	4,262	-	4,262	2,079	2,183
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,312,696	(83,871)	3,228,825	2,897,293	331,532
Undistributed Expend. - Attend. & Social Work					
Salaries	110,098	-	110,098	107,413	2,685
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	110,098	-	110,098	107,413	2,685

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	$ 90,435	-	$ 90,435	$ 88,229	$ 2,206
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials	3,780	$ (1,755)	2,025	1,984	41
Total Undistributed Expenditures - Health Services	94,215	(1,755)	92,460	90,213	2,247
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	64,041	-	64,041	62,479	1,562
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	64,041	-	64,041	62,479	1,562
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	163,086	-	163,086	159,467	3,619
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	163,086	-	163,086	159,467	3,619
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	130,837	(3,280)	127,557	107,586	19,971
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,313	(1,009)	1,304	1,304	-
Supplies and Materials	3,600	(3,600)			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	136,750	(7,889)	128,861	108,890	19,971
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,800	(1,800)			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,286	(1,151)	135	135	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,086	(2,951)	135	135	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	256,564	2,106	258,670	257,617	1,053
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	116,123	(180)	115,943	114,618	1,325
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,696	287	2,983	1,287	1,696
Supplies and Materials	1,744	-	1,744	1,500	244
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	377,127	2,213	379,340	375,022	4,318
Undist. Expend. - Custodial Services					
Salaries	18,456	(10)	18,446	17,869	577
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	18,456	(10)	18,446	17,869	577

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 37,385	$ 2,784	$ 40,169	$ 39,705	$ 464
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	37,385	2,784	40,169	39,705	464
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,200	180	7,380	7,368	12
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	7,200	180	7,380	7,368	12
UNALLOCATED BENEFITS					
Social Security Contributions	21,285	(20,000)	1,285		1,285
Other Retirement Contributions - PERS		-			-
Health Benefits	1,127,583	(90,000)	1,037,583	1,035,963	1,620
TOTAL UNALLOCATED BENEFITS	1,148,868	(110,000)	1,038,868	1,035,963	2,905
TOTAL UNDISTRIBUTED EXPENDITURES	2,160,312	(117,428)	2,042,884	2,004,524	38,360
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,473,008	(201,299)	5,271,709	4,901,817	369,892
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,473,008	(201,299)	5,271,709	4,901,817	369,892
Other Financing Sources:					
Operating Transfer In	5,473,008	(201,299)	5,271,709	4,901,817	369,892
Total Other Financing Sources:	5,473,008	(201,299)	5,271,709	4,901,817	369,892
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 110,848	$ (2,185)	$ 108,663	$ 108,663	-
Grades 1-5 - Salaries of Teachers	1,126,910	70,063	1,196,973	1,157,430	$ 39,543
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					-
Other Salaries for Instruction	29,494	(102)	29,392	29,392	-
Purchased Professional-Educational Services		-			-
Purchased Technical Services	180	(180)			-
Other Purchased Services (400-500 series)	31,684	(1,834)	29,850	28,343	1,507
General Supplies	14,886	2,354	17,240	16,136	1,104
Textbooks	3,141	(3,141)			-
Other Objects	3,393	549	3,942	3,599	343
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,320,536	65,524	1,386,060	1,343,563	42,497
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		-			-
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, 2019

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	$ 88,506	$ (429)	$ 88,077	$ 88,077	-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	88,506	(429)	88,077	88,077	-
Autism:					
Salaries of Teachers	110,848	(2,144)	108,704	108,704	-
Other Salaries for Instruction	47,745	(6,383)	41,362	41,362	-
General Supplies	2,371	(42)	2,329	1,787	$ 542
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	160,964	(8,569)	152,395	151,853	542
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	249,470	(8,998)	240,472	239,930	542
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	2,131	(52)	2,079	2,079	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	(52)	2,079	2,079	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,572,137	56,474	1,628,611	1,585,572	43,039
Undistributed Expend. - Attend. & Social Work					
Salaries	9,957	110,451	120,408	119,247	1,161
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	9,957	110,451	120,408	119,247	1,161
Undistributed Expenditures - Health Services					
Salaries	110,848	(2,685)	108,163	108,163	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,300	(230)	1,070	850	220
Total Undistributed Expenditures - Health Services	112,148	(2,915)	109,233	109,013	220

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 100,113	$ (100,113)			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	100,113	(100,113)	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	199,690	(12,993)	$ 186,697	$ 186,697	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	945	(288)	657	657	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	200,635	(13,281)	187,354	187,354	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	141,751	(28,899)	112,852	112,852	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,077	227	1,304	1,304	-
Supplies and Materials	3,915	(20)	3,895	3,895	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	146,743	(28,692)	118,051	118,051	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,250	(1,324)	926	926	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,250	(1,324)	926	926	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	149,410	(3,485)	145,925	145,925	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	109,634	(13,533)	96,101	96,101	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,958	(5,330)	628	628	-
Supplies and Materials	1,676	2,019	3,695	3,614	$ 81
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	266,678	(20,329)	246,349	246,268	81
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,832	20,127	49,959	40,210	9,749
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,832	20,127	49,959	40,210	9,749
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors	-	-	-	-	-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,850	(1,914)	3,936	3,936	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,850	(1,914)	3,936	3,936	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 414,173	$ (47,207)	$ 366,966	$ 363,286	$ 3,680
TOTAL UNALLOCATED BENEFITS	414,173	(47,207)	366,966	363,286	3,680
TOTAL UNDISTRIBUTED EXPENDITURES	1,288,379	(85,197)	1,203,182	1,188,291	14,891
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,860,516	(28,723)	2,831,793	2,773,863	57,930
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education		-			-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,860,516	(28,723)	2,831,793	2,773,863	57,930
Other Financing Sources:					
Operating Transfer In	2,860,516	(28,723)	2,831,793	2,773,863	57,930
Total Other Financing Sources:	2,860,516	(28,723)	2,831,793	2,773,863	57,930
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 110,099	$ 210,058	$ 320,157	$ 291,744	$ 28,413
Grades 1-5 - Salaries of Teachers	2,022,482	(245,630)	1,776,852	1,771,194	5,658
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	58,987	(14,109)	44,878	44,668	210
Purchased Professional-Educational Services	3,060	(2,280)	780	780	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	54,696	(4,342)	50,354	49,102	1,252
General Supplies	65,898	22,072	87,970	87,717	253
Textbooks	8,496	(8,496)			-
Other Objects	11,475	(5,172)	6,303	6,043	260
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,335,193	(47,899)	2,287,294	2,251,248	36,046
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	88,300	27,910	116,210	102,255	13,955
Other Salaries for Instruction	57,766	(292)	57,474	57,474	-
Purchased Professional-Educational Services		-			-
General Supplies	2,667	280	2,947	2,947	-
Textbooks	333	(333)			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	149,066	27,565	176,631	162,676	13,955
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, 2019

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	$ 28,883	$ 39,849	$ 68,732	$ 50,242	$ 18,490
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	28,883	39,849	68,732	50,242	18,490
Autism:					
Salaries of Teachers	121,215	5,486	126,701	123,958	2,743
Other Salaries for Instruction	132,223	2,440	134,663	133,443	1,220
General Supplies	1,881	-	1,881	1,881	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	255,319	7,926	263,245	259,282	3,963
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	433,268	75,340	508,608	472,200	36,408
Bilingual Education - Instruction					
Salaries of Teachers	390,181	(13,135)	377,046	377,046	-
Other Salaries for Instruction	111,175	(2,355)	108,820	108,137	683
Other Purchased Services		-			-
General Supplies	9,603	(179)	9,424	9,424	-
Textbooks	2,097	(2,097)			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	513,056	(17,766)	495,290	494,607	683
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,131	(52)	2,079	2,079	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	(52)	2,079	2,079	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,283,648	9,623	3,293,271	3,220,134	73,137
Undistributed Expend. - Attend. & Social Work					
Salaries	110,099	(2,679)	107,420	107,420	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	275	-	275	275	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	110,374	(2,679)	107,695	107,695	-
Undistributed Expenditures - Health Services					
Salaries	101,632	(2,479)	99,153	99,153	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,486	(1)	1,485	1,485	-
Total Undistributed Expenditures - Health Services	103,118	(2,480)	100,638	100,638	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 110,099	$ (2,686)	$ 107,413	$ 107,413	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	110,099	(2,686)	107,413	107,413	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	206,774	(1,094)	205,680	203,951	$ 1,729
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	206,774	(1,094)	205,680	203,951	1,729
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	179,927	(79,609)	100,318	100,318	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,463	(159)	1,304	1,304	-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	181,390	(79,768)	101,622	101,622	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	2,165	(2,165)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,165	(2,165)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	307,394	(13,898)	293,496	293,496	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	79,447	(1,495)	77,952	77,952	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	12,843	(2,309)	10,534	6,060	4,474
Supplies and Materials	10,183	-	10,183	10,183	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	409,867	(17,702)	392,165	387,691	4,474
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,044	(275)	27,769	24,757	3,012
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,044	(275)	27,769	24,757	3,012
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,710	3,544	14,254	14,254	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,710	3,544	14,254	14,254	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	$ 1,060,859	$ (85,000)	$ 975,859	$ 974,620	$ 1,239
TOTAL UNALLOCATED BENEFITS	1,060,859	(85,000)	975,859	974,620	1,239
TOTAL UNDISTRIBUTED EXPENDITURES	2,223,400	(190,305)	2,033,095	2,022,641	10,454
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,507,048	(180,682)	5,326,366	5,242,775	83,591
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,507,048	(180,682)	5,326,366	5,242,775	83,591
Other Financing Sources:					
Operating Transfer In	5,507,048	(180,682)	5,326,366	5,242,775	83,591
Total Other Financing Sources:	5,507,048	(180,682)	5,326,366	5,242,775	83,591
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 169,941	-	$ 169,941	$ 165,533	$ 4,408
Grades 1-5 - Salaries of Teachers	1,440,777	$ (260,279)	1,180,498	1,252,730	(72,232)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	52,996	4,252	57,248	55,408	1,840
Purchased Professional-Educational Services	2,261	-	2,261		2,261
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	56,576	2,043	58,619	48,811	9,808
General Supplies	44,754	14,936	59,690	52,365	7,325
Textbooks	900	(900)			-
Other Objects	10,800	-	10,800	5,843	4,957
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,779,005	(239,948)	1,539,057	1,580,690	(41,633)
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	222,447	-	222,447	217,576	4,871
Other Salaries for Instruction	50,686	3,982	54,668	52,677	1,991
Other Purchased Services		-			-
General Supplies	3,640	360	4,000	3,154	846
Textbooks	360	(360)			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	277,133	3,982	281,115	273,407	7,708
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies					-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	65,988	-	65,988	64,379	1,609
Other Salaries for Instruction	29,494	(29,494)			-
Purchased Professional-Educational Services		-			-
General Supplies	3,679	270	3,949	2,989	960
Textbooks	270	(270)			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	99,431	(29,494)	69,937	67,368	2,569
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, 2019

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 103,307	-	$ 103,307	$ 101,068	$ 2,239
Other Salaries for Instruction	64,078	$ 86,814	150,892	107,449	43,443
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	167,385	86,814	254,199	208,517	45,682
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	57,993	-	57,993	56,579	1,414
Other Salaries for Instruction	58,560	9,934	68,494	63,527	4,967
General Supplies	2,050	(264)	1,786	1,786	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	118,603	9,670	128,273	121,892	6,381
TOTAL SPECIAL EDUCATION - INSTRUCTION	662,552	70,972	733,524	671,184	62,340
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	4,262	-	4,262	2,079	2,183
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	4,262	-	4,262	2,079	2,183
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,445,819	(168,976)	2,276,843	2,253,953	22,890
Undistributed Expend. - Attend. & Social Work					
Salaries	28,013	62,442	90,455	59,234	31,221
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,800	74	1,874	1,134	740
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	29,813	62,516	92,329	60,368	31,961
Undistributed Expenditures - Health Services					
Salaries	84,414	-	84,414	82,372	2,042
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,350	264	1,614	1,581	33
Total Undistributed Expenditures - Health Services	85,764	264	86,028	83,953	2,075

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 103,557	$ (39,816)	$ 63,741	$ 40,427	$ 23,314
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	103,557	(39,816)	63,741	40,427	23,314
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	188,271	580	188,851	184,487	4,364
Salaries of Secr and Clerical Assist.		-		-	-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	188,271	580	188,851	184,487	4,364
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	87,856	51,116	138,972	116,839	22,133
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,978	(750)	3,228	2,935	293
Supplies and Materials	5,850	-	5,850	5,850	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	97,684	50,366	148,050	125,624	22,426
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,700	-	2,700		2,700
Other Purchased Professional & Technical Services		-			
Other Purchased Services (400-500 series)	1,800	-	1,800	1,092	708
Supplies and Materials	900	-	900	900	-
Total Undist. Expend. - Instructional Staff Training Serv.	5,400	-	5,400	1,992	3,408
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	178,348	-	178,348	174,296	4,052
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	70,179	-	70,179	67,975	2,204
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	4,230	(1,300)	2,930	1,673	1,257
Supplies and Materials	5,681	(2,900)	2,781	2,729	52
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	258,438	(4,200)	254,238	246,673	7,565
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,379	-	29,379	28,575	804
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,379	-	29,379	28,575	804
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,986	416	9,402	7,405	1,997
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	8,986	416	9,402	7,405	1,997

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 32,985	$ (30,000)	$ 2,985		$ 2,985
Other Retirement Contributions - PERS	31,334	-	31,334	$ 31,334	-
Health Benefits	963,261	(85,000)	878,261	876,362	1,899
TOTAL UNALLOCATED BENEFITS	1,027,580	(115,000)	912,580	907,696	4,884
TOTAL UNDISTRIBUTED EXPENDITURES	1,834,872	(44,874)	1,789,998	1,687,200	102,798
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,280,691	(213,850)	4,066,841	3,941,153	125,688
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		4,950	4,950		4,950
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	4,950	4,950	-	4,950
TOTAL CAPITAL OUTLAY	-	4,950	4,950	-	4,950
TOTAL SCHOOL BASED EXPENDITURES	4,280,691	(208,900)	4,071,791	3,941,153	130,638
Other Financing Sources:					
Operating Transfer In	4,280,691	(208,900)	4,071,791	3,941,153	130,638
Total Other Financing Sources:	4,280,691	(208,900)	4,071,791	3,941,153	130,638
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 95,925	-	$ 95,925	$ 93,604	$ 2,321
Grades 1-5 - Salaries of Teachers	1,233,876	$ (112,872)	1,121,004	1,118,009	2,995
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	28,883	658	29,541	19,154	10,387
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	26,339	1,128	27,467	25,373	2,094
General Supplies	32,437	12,247	44,684	42,682	2,002
Textbooks	360	(360)			-
Other Objects	2,700	(390)	2,310	1,660	650
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,420,520	(99,589)	1,320,931	1,300,482	20,449
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	145,199	41,353	186,552	166,843	19,709
Other Salaries for Instruction	52,385	(2,900)	49,485	43,513	5,972
Purchased Professional-Educational Services	990	(990)			-
General Supplies	2,723	(441)	2,282	2,201	81
Textbooks	450	(450)			-
Other Objects	450	-	450	372	78
Total Learning and/or Language Disabilities	202,197	36,572	238,769	212,929	25,840
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, 2019

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 111,598	-	$ 111,598	$ 109,123	$ 2,475
Other Salaries for Instruction	29,494	-	29,494	28,737	757
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	141,092	-	141,092	137,860	3,232
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	343,289	$ 36,572	379,861	350,789	29,072
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	2,131	-	2,131	2,079	52
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,131	-	2,131	2,079	52
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,765,940	(63,017)	1,702,923	1,653,350	49,573
Undistributed Expend. - Attend. & Social Work					
Salaries	29,263	(22,654)	6,609		6,609
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	29,263	(22,654)	6,609	-	6,609
Undistributed Expenditures - Health Services					
Salaries	96,534	-	96,534	94,208	2,326
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,960	(246)	2,714	2,683	31
Total Undistributed Expenditures - Health Services	99,494	(246)	99,248	96,891	2,357

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 69,063	$ 2,616	$ 71,679	$ 71,679	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	69,063	2,616	71,679	71,679	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	145,459	37,565	183,024	183,024	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	145,459	37,565	183,024	183,024	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	122,794	23,031	145,825	145,825	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,165	(53)	1,112	1,094	$ 18
Supplies and Materials	3,060	(96)	2,964	2,964	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	127,019	22,882	149,901	149,883	18
Undist. Expend. - Instructional Staff Training Serv.		-			
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,800	(1,800)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,800	(1,800)	-	-	-
Undist. Expend. - Support Serv. - School Admin.		-			
Salaries of Principals/Assistant Principals	138,040	1,098	139,138	139,138	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	93,464	22,845	116,309	116,309	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,507	1,473	6,980	1,819	5,161
Supplies and Materials	1,800	-	1,800	951	849
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	238,811	25,416	264,227	258,217	6,010
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,961	(1,150)	27,811	27,266	545
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,961	(1,150)	27,811	27,266	545
Undist. Expend. - Student Transportation Serv.		-			
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,400	584	5,984	5,896	88
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,400	584	5,984	5,896	88

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 26,105	$ (25,000)	$ 1,105		$ 1,105
Other Retirement Contributions - PERS		-			-
Health Benefits	619,827	(60,000)	559,827	$ 558,211	1,616
TOTAL UNALLOCATED BENEFITS	645,932	(85,000)	560,932	558,211	2,721
TOTAL UNDISTRIBUTED EXPENDITURES	1,391,202	(21,787)	1,369,415	1,351,067	18,348
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,157,142	(84,804)	3,072,338	3,004,417	67,921
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,157,142	(84,804)	3,072,338	3,004,417	67,921
Other Financing Sources:					
Operating Transfer In	3,157,142	(84,804)	3,072,338	3,004,417	67,921
Total Other Financing Sources:	3,157,142	(84,804)	3,072,338	3,004,417	67,921
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EXHIBIT D-3s

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 586,876	-	$ 586,876	$ 571,862	$ 15,014
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	119,152	-	119,152	116,191	2,961
Purchased Professional-Educational Services	2,935	-	2,935	500	2,435
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	10,896	-	10,896	1,082	9,814
General Supplies	32,055	$ (6,907)	25,148	23,501	1,647
Textbooks		-			-
Other Objects	2,000	882	2,882	2,804	78
TOTAL REGULAR PROGRAMS - INSTRUCTION	753,914	(6,025)	747,889	715,940	31,949
		-			
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, 2019

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		$ 29,494	$ 29,494		$ 29,494
Other Salaries for Instruction	$ 29,494	-	29,494	$ 28,832	662
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	29,494	29,494	58,988	28,832	30,156
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	65,936	(2,100)	63,836	68,874	(5,038)
Other Salaries for Instruction	57,765	-	57,765	58,152	(387)
General Supplies		2,100	2,100	1,406	694
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	123,701	-	123,701	128,432	(4,731)
TOTAL SPECIAL EDUCATION - INSTRUCTION	153,195	29,494	182,689	157,264	25,425
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	907,109	23,469	930,578	873,204	57,374
Undistributed Expend. - Attend. & Social Work					
Salaries	17,345	-	17,345	15,920	1,425
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	17,345	-	17,345	15,920	1,425
Undistributed Expenditures - Health Services					
Salaries	74,283	-	74,283	74,580	(297)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	53	2,553	2,491	62
Total Undistributed Expenditures - Health Services	76,783	53	76,836	77,071	(235)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-		$ 11,733	$ (11,733)
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	11,733	(11,733)
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 101,900	-	$ 101,900	103,531	(1,631)
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	101,900	-	101,900	103,531	(1,631)
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	-	-
Undist. Expend. - Instructional Staff Training Serv.		-			
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,090	-	1,090	1,090	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,090	-	1,090	1,090	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	2,819	$ 139,138	141,957	145,925	(3,968)
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	114,480	-	114,480	114,134	346
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,329	-	3,329	3,329	-
Supplies and Materials	3,810	-	3,810	11,947	(8,137)
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	124,438	139,138	263,576	275,335	(11,759)
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	27,279	-	27,279	27,413	(134)
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	27,279	-	27,279	27,413	(134)
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,482	$ 228	5,710	3,772	1,938
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,482	228	5,710	3,772	1,938

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 250,469	$ (20,000)	$ 230,469	$ 230,193	$ 276
TOTAL UNALLOCATED BENEFITS	250,469	(20,000)	230,469	230,193	276
TOTAL UNDISTRIBUTED EXPENDITURES	604,786	119,419	724,205	746,058	(21,853)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,511,895	142,888	1,654,783	1,619,262	35,521
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	5,000	-	5,000	4,587	413
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		6,134	6,134		6,134
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	5,000	6,134	11,134	4,587	6,547
TOTAL CAPITAL OUTLAY	5,000	6,134	11,134	4,587	6,547
TOTAL SCHOOL BASED EXPENDITURES	1,516,895	149,022	1,665,917	1,623,849	42,068
Other Financing Sources:					
Operating Transfer In	1,516,895	149,022	1,665,917	1,623,849	42,068
Total Other Financing Sources:	1,516,895	149,022	1,665,917	1,623,849	42,068
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 517,803	$ (25,058)	$ 492,745	$ 505,147	$ (12,402)
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	150,088	(57,838)	92,250	121,349	(29,099)
Purchased Professional-Educational Services	6,004	(4,624)	1,380	1,380	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	16,560	(14,298)	2,262	1,603	659
General Supplies	20,776	7,097	27,873	22,981	4,892
Textbooks		-			-
Other Objects	4,000	920	4,920	4,552	368
TOTAL REGULAR PROGRAMS - INSTRUCTION	715,231	(93,801)	621,430	657,012	(35,582)
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	-	-	-	-	-
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, 2019

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		$ 32,227	$ 32,227	$ 29,392	$ 2,835
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	32,227	32,227	29,392	2,835
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	$ 73,676	-	73,676	71,879	1,797
Other Salaries for Instruction		118,382	118,382	59,191	59,191
General Supplies	2,520	-	2,520	2,500	20
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	76,196	118,382	194,578	133,570	61,008
TOTAL SPECIAL EDUCATION - INSTRUCTION	76,196	150,609	226,805	162,962	63,843
Bilingual Education - Instruction		-			
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	-	-	-	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	791,427	56,808	848,235	819,974	28,261
Undistributed Expend. - Attend. & Social Work					
Salaries	50,394	(46,780)	3,614	28,584	(24,970)
Other Purchased Services (400-500 series)	2,500	(635)	1,865	1,865	-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	52,894	(47,415)	5,479	30,449	(24,970)
Undistributed Expenditures - Health Services					
Salaries	72,575	-	72,575	70,805	1,770
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	1,500	-	1,500	1,420	80
Total Undistributed Expenditures - Health Services	74,075	-	74,075	72,225	1,850

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHOOL: WAHLSTROM EARLY CHILDHOOD ACADEM	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	-	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 111,348	-	$ 111,348	$ 108,913	$ 2,435
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Technical Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	111,348	-	111,348	108,913	2,435
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	5,000	-	5,000	4,774	226
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	5,000	-	5,000	4,774	226
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,000	$ (1,250)	750	750	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,000	(1,250)	750	750	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	162,704	1,196	163,900	163,302	598
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	97,464	34,792	132,256	103,280	28,976
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,150	(2,140)	5,010	1,497	3,513
Supplies and Materials	17,764	-	17,764	7,415	10,349
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	285,082	33,848	318,930	275,494	43,436
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,832	-	29,832	29,247	585
Purchased Professional and Technical Services		-		-	
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,832	-	29,832	29,247	585
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contr Serv (Between Home & Sch)-Vend	-		-	-	
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,627	-	3,627	2,795	832
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,627	-	3,627	2,795	832

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	$ 162,227	$ (28,223)	$ 134,004	$ 134,004	-
TOTAL UNALLOCATED BENEFITS	162,227	(28,223)	134,004	134,004	-
TOTAL UNDISTRIBUTED EXPENDITURES	726,085	(43,040)	683,045	658,651	$ 24,394
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,517,512	13,768	1,531,280	1,478,625	52,655
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		2,400	2,400		2,400
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Total Equipment	-	2,400	2,400	-	2,400
TOTAL CAPITAL OUTLAY	-	2,400	2,400	-	2,400
TOTAL SCHOOL BASED EXPENDITURES	1,517,512	16,168	1,533,680	1,478,625	55,055
Other Financing Sources:					
Operating Transfer In	1,517,512	16,168	1,533,680	1,478,625	55,055
Total Other Financing Sources:	1,517,512	16,168	1,533,680	1,478,625	55,055
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

SPECIAL REVENUE FUND

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT E-1

	231 Title I 2018/2019	236 Title I SIA 2018/2019	241 Title III Regular 2018/2019	296 Title III Immigrant 2018/2019	235 Title I Reallo-cation	Sub-total
Revenues						
Federal sources	$ 4,724,081	$ 745,769	$ 85,614	$ 51,529	$249,192	$ 5,856,185
State sources						-
Other Local	-	-	-	-	-	-
Total Revenue	4,724,081	745,769	85,614	51,529	249,192	5,856,185
Expenditures						
Instruction:						
Salaries of teachers	90,739	14,157				104,896
Other salaries for instruction						-
Purchased prof. and technical services	192,831	262,783	39,910			495,524
Other purchased services		2,000		17,000		19,000
General supplies	73,726	252,805	19,947	6,510	214,244	567,232
Textbooks						-
Other objects	-	-	-	-	-	-
Total instruction	357,296	531,745	59,857	23,510	214,244	1,186,652
Support services:						
Salaries of Teachers	444,301			19,375		463,676
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	174,941	1,532		6,510		182,983
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	34,163	400	16,770		20,098	71,431
Other Purchased Services	28,469	20,220	8,987	621		58,297
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	27,761	29,614		1,513		58,888
Other objects	-	-	-	-	-	-
Total support services	709,635	51,766	25,757	28,019	20,098	835,275
Facilities acquisition and construction services:						
Instructional equipment	120,480	149,848	-	-	14,850	285,178
Non-Instructional equipment	-	12,410	-	-	-	12,410
Total Facilities acquisition and construction services	120,480	162,258	-	-	14,850	297,588
Transfer of Funds to School Based Budgets	3,536,670	-	-	-	-	3,536,670
Total Transfers	3,536,670	-	-	-	-	3,536,670
Total Expenditures	4,724,081	745,769	85,614	51,529	249,192	5,856,185
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund	$ -	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT E-1

	255 IDEA Part B Basic 2018/2019	257 IDEA Preschool 2018/2019	271 Title II Part A Reg. 2018/2019	281 Title IV 2018/2019	290 Advanced Computer Science 2018/2019	Sub-total
Revenues						
Federal sources	$ 3,004,013	$ 109,851	$ 600,627	$234,156	$ 31,033	$ 3,979,680
State sources						-
Other Local	-	-	-	-	-	-
Total Revenue	3,004,013	109,851	600,627	234,156	31,033	3,979,680
Expenditures						
Instruction:						
Salaries of teachers				8,120		8,120
Other salaries for instruction						-
Purchased prof. and technical services	200,000			9,885		209,885
Other purchased services	1,224,292					1,224,292
General supplies	17,603	408		83,885	18,740	120,636
Textbooks						-
Other objects	-	-	-	-	-	-
Total instruction	1,441,895	408	-	101,890	18,740	1,562,933
Support services:						
Salaries of Teachers			348,950			348,950
Salaries of Supervisors of Instruction						-
Salaries of Other Professional Staff	46,025					46,025
Salaries of Secr and Clerical Assistants	65,175					65,175
Other Salaries	5,582					5,582
Salary of Community Parent Involvement Spec						-
Salaries of Master Teachers						-
Personal Services - Employee Benefits	22,843		108,174	835	413	132,265
Purchased Professional - Education Services	1,316,497					1,316,497
Purchased Ed Svcs -Contracted Prek						-
Purchased Ed Svcs -Head Start						-
Other purchased professional Ed. Services			33,815			33,815
Other Purchased Professional Services			46,292			46,292
Rentals						-
Purchased Professional and Technical Services		106,746		107,920	11,880	226,546
Other Purchased Services						-
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	95,667	2,697	63,396	1,680		163,440
Other objects	-	-	-	-	-	-
Total support services	1,551,789	109,443	600,627	110,435	12,293	2,384,587
Facilities acquisition and construction services:						
Instructional equipment	10,329	-	-	21,831	-	32,160
Non-Instructional equipment	-	-	-	-	-	-
Total Facilities acquisition and construction services	10,329	-	-	21,831	-	32,160
Transfer of Funds to School Based Budgets	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Total Expenditures	3,004,013	109,851	600,627	234,156	31,033	3,979,680
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund	$ -	$ -	$ -	$ -	$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT E-1

	361 Carl D. Perkins Voc & Tech Ed. FY2019	400 Extended Learning Activ. FY2019	511 Nonpublic Security	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Sub-total
Revenues						
Federal sources	$ 105,036	$ 288,382				$ 393,418
State sources			$ 66,068	$ 21,781	$ 148,388	236,237
Other Local	-	-	-	-	-	-
Total Revenue	105,036	288,382	66,068	21,781	148,388	629,655
Expenditures						
Instruction:						
Salaries of teachers		142,961				142,961
Other salaries for instruction						-
Purchased prof. and technical services						-
Other purchased services						-
General supplies	33,914	51,038	66,068			151,020
Textbooks				21,781		21,781
Other objects	-	20,143	-	-	-	20,143
Total instruction	33,914	214,142	66,068	21,781	-	335,905
Support services:						
Salaries of Teachers		3,920				3,920
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		12,722				12,722
Purchased Professional - Education Services	17,999				148,388	166,387
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		26,000				26,000
Other Purchased Services		31,598				31,598
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials						-
Other objects	-	-	-	-	-	-
Total support services	17,999	74,240	-	-	148,388	240,627
Facilities acquisition and construction services:						
Instructional equipment	53,123		-	-	-	53,123
Non-Instructional equipment	-	-	-	-	-	-
Total Facilities acquisition and construction services	53,123	-	-	-	-	53,123
Transfer of Funds to School Based Budgets	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Total Expenditures	105,036	288,382	66,068	21,781	148,388	629,655
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund	$ -	$ -	$ -	$ -	$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT E-1

	503 NJ Nonpublic ESL	505 Chapter 192 Transportation FY 2019	506 Chapter 193 Supplemental Instruction	507 Chapter 193 Exam and Class	508 Chapter 193 Corrective Speech	Sub-total
Revenues						
Federal sources						-
State sources	$ 863	$ 20,476	$ 35,368	$ 44,767	$ 13,838	$ 115,312
Other Local	-	-	-	-	-	-
Total Revenue	863	20,476	35,368	44,767	13,838	115,312
Expenditures						
Instruction:						
Salaries of teachers						-
Other salaries for instruction						-
Purchased prof. and technical services						-
Other purchased services						-
General supplies						-
Textbooks						-
Other objects	-	-	-	-	-	-
Total instruction	-	-	-	-	-	-
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	863	20,476	35,368		13,838	70,545
Purchased Ed Svcs -Contracted Prek						-
Purchased Ed Svcs -Head Start						-
Other purchased professional Ed. Services						-
Other Purchased Professional Services				44,767		44,767
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	863	20,476	35,368	44,767	13,838	115,312
Facilities acquisition and construction services:						
Instructional equipment	-	-	-	-	-	-
Non-Instructional equipment	-	-	-	-	-	-
Total Facilities acquisition and construction services	-	-	-	-	-	-
Transfer of Funds to School Based Budgets	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Total Expenditures	863	20,476	35,368	44,767	13,838	115,312
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfer In - General Fund	$ -	$ -	$ -	$ -	$ -	-

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT E-1

	509 Nonpublic Nursing Aid	510 Nonpublic Technology Aid	618 Adult Education	218 Preschool Education Aid	Others	Sub-total	2019
Revenues							
Federal sources			$ 72,542			$ 72,542	$ 10,301,825
State sources	$ 50,246	$ 18,414		$ 18,925,889		18,994,549	19,346,098
Other Local	-	-	-	-	$ 46,071	46,071	46,071
Total Revenue	50,246	18,414	72,542	18,925,889	46,071	19,113,162	29,693,994
Expenditures							
Instruction:							
Salaries of teachers			49,648	4,094,035		4,143,683	4,399,660
Other salaries for instruction				1,372,921		1,372,921	1,372,921
Purchased prof. and technical services						-	705,409
Other purchased services				28,069		28,069	1,271,361
General supplies		18,414		80,450	46,071	144,935	983,823
Textbooks						-	21,781
Other objects	-	-	-	-	-	-	20,143
Total instruction	-	18,414	49,648	5,575,475	46,071	5,689,608	8,775,098
Support services:							
Salaries of Teachers						-	816,546
Salaries of Supervisors of Instruction				255,526		255,526	255,526
Salaries of Other Professional Staff				991,689		991,689	1,037,714
Salaries of Secr and Clerical Assistants			17,492	242,715		260,207	325,382
Other Salaries				128,857		128,857	134,439
Salary of Community Parent Involvement Spec				109,661		109,661	109,661
Salaries of Master Teachers				569,982		569,982	569,982
Personal Services - Employee Benefits			5,402	2,486,452		2,491,854	2,819,824
Purchased Professional - Education Services						-	1,553,429
Purchased Ed Svcs -Contracted Prek				7,310,387		7,310,387	7,310,387
Purchased Ed Svcs -Head Start				1,624,385		1,624,385	1,624,385
Other purchased professional Ed. Services				92,507		92,507	126,322
Other Purchased Professional Services				85,011		85,011	176,070
Rentals						-	-
Purchased Professional and Technical Services						-	323,977
Other Purchased Services	50,246					50,246	140,141
Contracted Srv - Transportation(Field Trips)				31,425		31,425	31,425
Travel				7,041		7,041	7,041
Miscellaneous Purchased Services				12,395		12,395	12,395
Supplies and Materials				33,733		33,733	256,061
Other objects	-	-	-	23,198	-	23,198	23,198
Total support services	50,246	-	22,894	14,004,964	-	14,078,104	17,653,905
Facilities acquisition and construction services:							
Instructional equipment	-	-	-	-	-	-	370,461
Non-Instructional equipment	-	-	-	-	-	-	12,410
Total Facilities acquisition and construction services	-	-	-	-	-	-	382,871
Transfer of Funds to School Based Budgets	-	-	-	-	-	-	3,536,670
Total Transfers	-	-	-	-	-	-	3,536,670
Total Expenditures	50,246	18,414	72,542	19,580,439	46,071	19,767,712	30,348,544
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	(654,550)	-	(654,550)	(654,550)
Other Financing Sources							
Transfer In - General Fund	$ -	$ -	$ -	$ 654,550	$ -	$ 654,550	$ 654,550

EXHIBIT E-2

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, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
EXPENDITURES					
Instruction					
Salaries of Teachers	$ 4,631,088	-	$ 4,631,088	$ 4,094,035	$ 537,053
Other Salaries for Instruction	1,482,066	-	1,482,066	1,372,921	109,145
Other Purchased Services	36,750	$ 1,565	38,315	28,069	10,246
General Supplies	80,240	14,000	94,240	80,450	13,790
Other Objects	-	-	-	-	-
Total Instruction	6,230,144	15,565	6,245,709	5,575,475	670,234
Support Services:					
Salaries of Supervisors of Instruction	245,308	-	245,308	255,526	(10,218)
Salaries of Other Professional Staff	1,183,684	-	1,183,684	991,689	191,995
Salaries of Secr. And Clerical Assistants	195,831	-	195,831	242,715	(46,884)
Other Salaries	196,843	-	196,843	128,857	67,986
Salaries of Community Parent Involvement Spec	112,301	-	112,301	109,661	2,640
Salaries of Master Teachers	576,366	-	576,366	569,982	6,384
Personal Services - Employee Benefits	2,486,452	-	2,486,452	2,486,452	-
Purchased Ed Services - Pre-K	7,644,238	(19,343)	7,624,895	7,310,387	314,508
Purchased Ed Services - Head Start	1,648,053	-	1,648,053	1,624,385	23,668
Other Purchased Professional - Ed. Services	119,086	-	119,086	92,507	26,579
Other Purchased Professional Services	292,624	-	292,624	85,011	207,613
Rentals	15,000	-	15,000	-	15,000
Contr. Serv. - Trans.	35,000	3,778	38,778	31,425	7,353
Travel	23,900	-	23,900	7,041	16,859
Miscellaneous Purchased Services	48,900	-	48,900	12,395	36,505
Supplies and Materials	77,337	-	77,337	33,733	43,604
Other Objects	25,500	-	25,500	23,198	2,302
Total Support Services	14,926,423	(15,565)	14,910,858	14,004,964	905,894
Total Expenditures	$ 21,156,567	$ -	$ 21,156,567	$ 19,580,439	$ 1,576,128

Calculation of Budget & Carryover

Total 2018-2019 Preschool Education Aid Allocation	$ 18,987,475
Add: Actual ECPA/PEA Carryover (June 30, 2018)	2,579,060
Prior Year Adjustment	154,378
Add: Budgeted Transfer from General Fund	654,550
Total Funds Available for 2018-2019 Budget	22,375,463
Less: 2018-2019 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(21,156,567)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2019	1,218,896
Add: June 30, 2019 Unexpended Preschool Education Aid	1,576,128
2018-2019 Actual Carryover- Preschool Education Aid	$ 2,795,024
2018-2019 Preschool Education Aid Carryover Budgeted in 2019-2020	$ 1,499,809

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, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
EXPENDITURES					
Instruction					
Salaries of Teachers	$ 4,631,088	-	$ 4,631,088	$ 4,094,035	$ 537,053
Other Salaries for Instruction	1,482,066	-	1,482,066	1,372,921	109,145
Other Purchased Services	36,750	$ 1,565	38,315	28,069	10,246
General Supplies	80,240	14,000	94,240	80,450	13,790
Other Objects	-	-	-	-	-
Total Instruction	6,230,144	15,565	6,245,709	5,575,475	670,234
Support Services:					
Salaries of Supervisors of Instruction	245,308	-	245,308	255,526	(10,218)
Salaries of Other Professional Staff	1,183,684	-	1,183,684	991,689	191,995
Salaries of Secr. And Clerical Assistants	195,831	-	195,831	242,715	(46,884)
Other Salaries	196,843	-	196,843	128,857	67,986
Salaries of Community Parent Involvement Spec	112,301	-	112,301	109,661	2,640
Salaries of Master Teachers	576,366	-	576,366	569,982	6,384
Personal Services - Employee Benefits	2,486,452	-	2,486,452	2,486,452	-
Purchased Ed. Services - Pre-K	7,644,238	(19,343)	7,624,895	7,310,387	314,508
Purchased Ed. Services - Head Start	1,648,053	-	1,648,053	1,624,385	23,668
Other Purchased Professional - Ed. Services	119,086	-	119,086	92,507	26,579
Other Purchased Professional Services	292,624	-	292,624	85,011	207,613
Rentals	15,000	-	15,000	-	15,000
Contr. Serv. - Trans.	35,000	3,778	38,778	31,425	7,353
Travel	23,900	-	23,900	7,041	16,859
Miscellaneous Purchased Services	48,900	-	48,900	12,395	36,505
Supplies and Materials	77,337	-	77,337	33,733	43,604
Other Objects	25,500	-	25,500	23,198	2,302
Total Support Services	14,926,423	(15,565)	14,910,858	14,004,964	905,894
Total Expenditures	$ 21,156,567	$ -	$ 21,156,567	$ 19,580,439	$ 1,576,128

EXHIBIT E-2b

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

THIS SCHEDULE IS NOT APPLICABLE

EXHIBIT E-2c

SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED &
OTHER SPECIAL EDUCATION COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

THIS SCHEDULE IS NOT APPLICABLE

EXHIBIT E-2d

SPECIAL REVENUE FUNDS
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
OTHER PRESCHOOL COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019

Issue	Issue/Project Title	Modified Appropriation	Expenditures to Date Prior Years	Expenditures to Date Current Year	Balance, June 30, 2019
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	$ 64,399,405	$ 64,397,562		$ 1,843
4/10/2019	Energy Savings Improvement Program	18,671,430	-	$ 2,892,632	15,778,798
		$ 83,070,835	$ 64,397,562	2,892,632	$ 15,780,641
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			17,499,731	
	Total Expenditures			$ 20,392,363	

Reconciliation to Fund Balance

Project Appropriation Balance June 30, 2019	$ 15,780,641
Reserve for Capital Lease Obligations	5,936,293
Fund Balance, June 30, 2019 (GAAP)	$ 21,716,934

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	(5,697,000)
Project Account Proceeds	57,917,773
Local Contribution - Interest Income, Net of Transfers	6,481,632
	$ 64,399,405

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, 2019

Revenues and Other Financing Sources	
Revenues	
Interlocal Agreement - Energy Savings Program Proceeds	$ 16,580,000
Interlocal Agreement - Premium on Energy Savings Proceeds	2,034,318
Investment Earnings - Energy Savings Program	57,112
Investments Earnings - COPS	313,198
State Sources- On-Behalf SDA Contributions	17,499,731
Total Revenues	36,484,359
Expenditures and Other Financing Uses	
Expenditures	
Legal	67,500
Other Professional Services	125,080
Other Objects	46,739
Construction Services - ESIP	2,653,313
On-Behalf SDA Construction Services	17,499,731
Other Financing Uses	
Transfers Out - Debt Service Fund	312,983
Total Expenditures and Other Financing Uses	20,705,346
Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	15,779,013
Fund Balance- Beginning of Year	5,937,921
Fund Balance- End of Year	$ 21,716,934

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, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
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	-	57,112	57,112	57,112
Total Revenues	-	18,671,430	18,671,430	18,671,430
EXPENDITURES AND OTHER FINANCING SOURCES				
Legal		67,500	67,500	67,500
Other Profesional Services		125,080	125,080	125,080
Other Objects		46,739	46,739	46,739
Capitalized Interest			-	1,076,489
Construction Services	-	2,653,313	2,653,313	17,355,622
Total Expenditures and other Financing Sources	-	2,892,632	2,892,632	18,671,430
Excess of Revenues over Expenditures	$ -	$ 15,778,798	$ 15,778,798	$ -

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	$ 57,112
Revised Authorized Cost	$ 18,671,430
Percentage Increase (Decrease) over Original Authorized Cost	0.31%
Percentage Completion	15.49%
Original Target Completion Date	1/15/2021
Revised Target Completion Date	1/15/2021

ENTERPRISE FUND

EXHIBIT G-1

EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2019

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, 2019

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

EXHIBIT G-3

COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 6

FIDUCIARY FUNDS

EXHIBIT H-1

EAST ORANGE BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND ASSETS AND LIABILITIES
AS OF JUNE 30, 2019

	Student Activity	General School Activity	Payroll	Total Agency Funds
ASSETS				
Cash and Cash Equivalents	$ 80,354	$ 20,043	$ 4,118,235	$ 4,218,632
Due from Other Funds	663	-	50,741	51,404
Total Assets	$ 81,017	$ 20,043	$ 4,168,976	$ 4,270,036
LIABILITIES				
Payroll Deductions and Withholdings			$ 2,720,922	$ 2,720,922
Due to Other Funds			1,448,054	1,448,054
Due to Student Groups	$ 81,017	$ 20,043	-	101,060
Total Liabilities	$ 81,017	$ 20,043	$ 4,168,976	$ 4,270,036

EXHIBIT H-2

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOT APPLICABLE

EAST ORANGE BOARD OF EDUCATION
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

School	Balance July 1, 2018	Cash Receipts	Cash Disbursements	Balance, June 30, 2019
SENIOR HIGH SCHOOLS				
East Orange Campus 9 STEM Academy	$ 8,033	$ 37,762	$ 36,435	$ 9,360
East Orange Campus High School	53,535	112,185	126,845	38,875
East Orange Campus High School Athletic	(1,439)	61,367	64,303	(4,375)
Total Senior High Schools	60,129	211,314	227,583	43,860
JUNIOR HIGH SCHOOLS				
John L. Costley School	2,312	29,530	30,925	917
Cicely Tyson School	32,337	38,689	39,510	31,516
Wahlstrom Academy	-	13,787	9,726	4,061
Total Junior High Schools	34,649	82,006	80,161	36,494
Total Cash all Schools	$ 94,778	$ 293,320	$ 307,744	$ 80,354

EXHIBIT H-3a

EAST ORANGE BOARD OF EDUCATION
GENERAL SCHOOL ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

School	Balance July 1, 2018	Cash Receipts	Cash Disbursements	Balance, June 30, 2019
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	$ 578	$ 4,406	$ 2,064	$ 2,920
John L. Costley School	828	1,428	1,938	318
Total Junior High Schools	1,406	5,834	4,002	3,238
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	148	3	2	149
Langston Hughes School	2,486	11,819	8,756	5,549
Mildred Barry-Garvin School	49			49
Gordon Parks Academy	409	4		413
Tyson Elementary/Washington Academy	3,404		1,312	2,092
Johnnie L. Cochran Jr. Academy	6,474	2,783	3,688	5,569
Banneker School	1,478	1,445	808	2,115
Louverture	-	6,671	5,802	869
Total Elementary Schools	14,448	22,725	20,368	16,805
Total Cash all Schools	$ 15,854	$ 28,559	$ 24,370	$ 20,043

EXHIBIT H-4

EAST ORANGE BOARD OF EDUCATION
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance, July 1, 2018	Additions	Deletions	Balance, June 30, 2019
ASSETS				
Cash and cash equivalents	$ 3,801,734	$ 138,328,467	$ 138,011,966	$ 4,118,235
Due from Other Funds	-	50,741	-	50,741
Total Assets	$ 3,801,734	$ 138,379,208	$ 138,011,966	$ 4,168,976
LIABILITIES				
Payroll Deductions and Withholdings	$ 588,339	$ 138,379,208	$ 136,246,625	$ 2,720,922
Due to Other Funds	3,213,395	-	1,765,341	1,448,054
Total Liabilities	$ 3,801,734	$ 138,379,208	$ 138,011,966	$ 4,168,976

LONG-TERM DEBT

EXHIBIT I-1

EAST ORANGE BOARD OF EDUCATION
LONG TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOT APPLICABLE

EXHIBIT I-2

LONG TERM DEBT
SCHEDULE OF CAPITAL LEASE/INTERLOCAL AGREEMENT PAYABLES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2018	Additions/ Accretion	Payments	Balance June 30, 2019
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	$ 64,965,476	$ 44,013,930	$ 3,530,207	$ 5,690,000	$ 41,854,137
Interlocal Agreement - City of East Orange	3.00%-5.00%	16,580,000	-	16,580,000	-	16,580,000
			$ 44,013,930	$ 20,110,207	$ 5,690,000	$ 58,434,137

EAST ORANGE BOARD OF EDUCATION
LONG TERM DEBT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources					
Property Tax Levy	$ 2,259,963		$ 2,259,963	$ 2,259,963	
State Sources					
Intergovernmental					
State	3,495,837	-	3,495,837	3,495,837	-
Total Revenues	5,755,800	-	5,755,800	5,755,800	-
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	1,929,166	-	1,929,166	1,929,166	
Interest	4,137,164	-	4,137,164	3,760,834	$ 376,330
Total Expenditures	6,066,330	-	6,066,330	5,690,000	376,330
Excess (Deficiency) of Revenues Over (Under) Expenditures	(310,530)	-	(310,530)	65,800	376,330
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	310,530	-	310,530	312,983	2,453
Total Other Financing Sources/(Uses)	310,530	-	310,530	312,983	2,453
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	-	-	-	378,783	378,783
Fund Balance, July 1	(376,327)	-	(376,327)	(376,327)	-
Fund Balance, June 30	$ (376,327)	$ -	$ (376,327)	$ 2,456	$ 378,783

STATISTICAL SECTION

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

Contents	Exhibits
Financial Trends	
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	J-1 to J-5
Revenue Capacity	
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	J-6 to J-9
Debt Capacity	
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	J-10 to J-13
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	J-14 and J-15
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	J-16 to J-20

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

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

	Fiscal Year Ending June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities										
Net Investment in Capital Assets	$ 296,529,533	$ 293,440,482	$ 291,075,514	$ 285,534,749	$ 280,299,345	$ 270,560,146	$ 261,826,434	$ 255,029,675	$ 249,762,329	$ 259,177,058
Restricted	5,233,284	3,885,619	7,825,125	5,483,886	10,079,182	7,100,321	6,614,231	6,442,880	6,393,031	9,249,161
Unrestricted	(669,705)	9,313,041	17,076,634	12,760,187	1,255,351	(64,255,688)	(72,293,228)	(90,053,685)	(92,262,787)	(90,898,473)
Total Governmental Activities Net Position	$ 301,093,112	$ 306,639,142	$ 315,977,273	$ 303,778,822	$ 291,633,878	$ 213,404,779	$ 196,147,437	$ 171,418,870	$ 163,892,573	$ 177,527,746
Business-Type Activities										
Net Investment in Capital Assets	$ -	$ 34,744	$ 31,187	$ 27,630					$ 8,595	$ 11,052
Restricted										
Unrestricted (Deficit)	(327,852)	(450,144)	(578,146)	232,471	$ 699,662	$ 761,715	$ 712,068	$ 666,515	810,470	796,672
Total Business-Type Activities Net Position	$ (327,852)	$ (415,400)	$ (546,959)	$ 260,101	$ 699,662	$ 761,715	$ 712,068	$ 666,515	$ 819,065	$ 807,724
District-Wide										
Net Investment in Capital Assets	$ 296,529,533	$ 293,475,226	$ 291,106,701	$ 285,562,379	$ 280,299,345	$ 270,560,146	$ 261,826,434	$ 255,029,675	$ 249,770,924	$ 259,188,110
Restricted	5,233,284	3,885,619	7,825,125	5,483,886	10,079,182	7,100,321	6,614,231	6,442,880	6,393,031	9,249,161
Unrestricted	(997,557)	8,862,897	16,498,488	12,992,658	1,955,013	(63,493,973)	(71,581,160)	(89,387,170)	(91,452,317)	(90,101,801)
Total District Net Position	$ 300,765,260	$ 306,223,742	$ 315,430,314	$ 304,038,923	$ 292,333,540	$ 214,166,494	$ 196,859,505	$ 172,085,385	$ 164,711,638	$ 178,335,470

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

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

	Fiscal Year Ending June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities										
Instruction										
Regular	$ 112,440,141	$ 109,466,882	$ 113,166,864	$ 125,967,727	$ 125,033,642	$ 133,386,836	$ 139,999,548	$ 157,782,758	$ 151,259,968	$ 139,185,600
Special Education	32,082,830	30,626,508	30,515,049	32,191,295	31,995,251	32,882,190	34,164,139	37,315,910	35,474,282	32,117,840
Other Special Education										
Other Instruction	8,881,318	8,662,695	7,348,814	7,098,723	7,429,674	9,811,271	8,420,210	9,810,231	8,860,038	8,221,850
School Sponsored Activities And Athletics	889,836	943,398	1,094,884	1,264,654	1,388,855	1,322,598	1,467,455	1,724,759	1,961,215	1,831,639
Community Services	3,420	3,887	17,612	58,158	11,982	6,604	580	265	757	1,611
Support Services:										
Student & Instruction Related Services	45,417,405	39,468,121	41,315,319	43,992,851	44,673,589	47,148,043	52,087,677	60,097,224	59,037,783	54,516,017
General Administration	3,117,620	4,101,714	4,345,535	2,902,317	3,051,209	2,531,249	2,244,143	2,741,325	3,372,180	3,053,785
School Administrative Services	10,592,179	9,818,265	10,418,917	10,246,140	10,904,338	12,748,864	15,410,958	15,628,920	16,178,577	14,651,066
Central Services/Business Services	4,638,024	4,000,545	4,786,596	4,746,696	4,258,509	4,615,397	5,425,784	5,110,719	5,337,020	4,797,644
Administrative Information Technology	737,636	653,159	715,261	898,180	1,001,033	1,130,778	1,242,712	1,129,749	1,276,311	1,229,696
Plant Operations And Maintenance	26,198,007	24,581,059	28,539,459	29,249,384	29,601,519	29,443,234	29,537,611	30,804,341	29,811,560	25,942,065
Pupil Transportation	6,953,796	5,596,637	5,265,457	5,789,461	5,634,526	5,872,240	5,980,161	6,372,956	6,105,418	6,465,271
Unallocated Benefits										
Interest on Long-Term Debt	3,356,966	3,013,466	2,749,959	3,272,581	2,113,538	4,809,224	4,423,704	4,114,266	3,757,004	3,674,077
Unallocated Depreciation	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	255,309,178	240,936,336	250,279,726	267,678,167	267,097,665	285,708,528	300,404,682	332,633,423	322,432,113	295,688,161
Business-Type Activities:										
Food Service	5,495,998	5,444,750	5,917,764	5,543,495	5,711,216	6,111,841	6,446,231	6,645,920	6,708,461	7,024,218
Total Business-Type Activities Expense	5,495,998	5,444,750	5,917,764	5,543,495	5,711,216	6,111,841	6,446,231	6,645,920	6,708,461	7,024,218
Total District Expenses	$ 260,805,176	$ 246,381,086	$ 256,197,490	$ 273,221,662	$ 272,808,881	$ 291,820,369	$ 306,850,913	$ 339,279,343	$ 329,140,574	$ 302,712,379
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)/Rentals									$ 262,825	$ 236,790
Operating Grants And Contributions	$ 76,227,437	$ 56,289,889	$ 61,844,848	$ 59,729,787	$ 59,051,000	$ 80,372,386	$ 90,660,844	$ 109,646,796	115,930,855	97,942,315
Capital Grants And Contributions	19,647,254	2,993,526	1,657,240	1,506,379	324,787	33,889	449,138	1,745,619	2,987,676	17,499,731
Total Governmental Activities Program Revenues	95,874,691	59,283,415	63,502,088	61,236,166	59,375,787	80,406,275	91,109,982	111,392,415	119,181,356	115,678,836

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

	Fiscal Year Ending June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-Type Activities:										
Charges For Services										
Food Service	$ 346,949	$ 432,258	$ 524,966	$ 862,853	$ 636,297	$ 593,917	$ 524,960	$ 738,622	$ 774,807	$ 912,311
Operating Grants And Contributions	4,954,005	4,624,259	4,884,195	5,187,267	5,241,656	5,579,445	5,871,100	5,861,140	6,084,698	6,091,198
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	5,300,954	5,056,517	5,409,161	6,050,120	5,877,953	6,173,362	6,396,060	6,599,762	6,859,505	7,003,509
Total District Program Revenues	$ 101,175,645	$ 64,339,932	$ 68,911,249	$ 67,286,286	$ 65,253,740	$ 86,579,637	$ 97,506,042	$ 117,992,177	$ 126,040,861	$ 122,682,345
Net (Expense)/Revenue										
Governmental Activities	$ (159,434,487)	$ (181,652,921)	$ (186,777,638)	$ (206,442,001)	$ (207,721,878)	$ (205,302,253)	$ (209,294,700)	$ (221,241,008)	$ (203,250,757)	$ (180,009,325)
Business-Type Activities	(195,044)	(388,233)	(508,603)	506,625	166,737	61,521	(50,171)	(46,158)	151,044	(20,709)
Total District-Wide Net Expense	$ (159,629,531)	$ (182,041,154)	$ (187,286,241)	$ (205,935,376)	$ (207,555,141)	$ (205,240,732)	$ (209,344,871)	$ (221,287,166)	$ (203,099,713)	$ (180,030,034)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	$ 18,950,050	$ 18,950,050	$ 18,950,050	$ 18,950,050	$ 18,950,050	$ 18,950,050	$ 18,950,050	$ 21,058,051	$ 21,479,212	$ 21,908,798
Taxes Levied for Debt Service	1,522,782	1,522,782	1,544,166	1,544,166	1,697,320	1,697,320	1,697,320	1,697,320	1,697,320	2,259,963
Federal and state aid for School Based Budgets	2,686,752	3,460,288	4,187,045	2,923,801	2,782,946	1,983,126	2,230,255	2,829,067	3,260,059	3,536,670
Federal and State Aid - Unrestricted	135,742,174	159,345,302	167,391,736	165,743,548	166,310,887	166,594,216	166,643,743	166,599,457	166,929,247	163,415,749
Federal and State Aid - Restricted for Debt Service	3,057,454	2,975,590	3,150,238	3,330,424	3,429,952	1,468,252	1,398,335	1,328,418	1,258,501	1,188,585
Miscellaneous Income	1,088,770	1,255,832	1,268,640	2,139,314	2,705,779	1,201,080	1,122,820	3,000,128	1,100,121	1,334,733
Loss on Disposal of Capital Assets		(10,893)					(5,165)			
Transfers	(300,000)	(300,000)	(376,106)	(300,000)	(300,000)	-	-	-	-	-
Total Governmental Activities	162,747,982	187,198,951	196,115,769	194,331,303	195,576,934	191,894,044	192,037,358	196,512,441	195,724,460	193,644,498
Business-Type Activities:										
Transfers/Miscellaneous Income	300,857	300,685	377,044	300,435	272,824	532	524	605	1,506	9,368
Total Business-Type Activities	300,857	300,685	377,044	300,435	272,824	532	524	605	1,506	9,368
Total District-Wide	$ 163,048,839	$ 187,499,636	$ 196,492,813	$ 194,631,738	$ 195,849,758	$ 191,894,576	$ 192,037,882	$ 196,513,046	$ 195,725,966	$ 193,653,866
Change in Net Position										
Governmental Activities	$ 3,313,495	$ 5,546,030	$ 9,338,131	$ (12,110,698)	$ (12,144,944)	$ (13,408,209)	$ (17,257,342)	$ (24,728,567)	$ (7,526,297)	$ 13,635,173
Business-Type Activities	105,813	(87,548)	(131,559)	807,060	439,561	62,053	(49,647)	(45,553)	152,550	(11,341)
Total District	$ 3,419,308	$ 5,458,482	$ 9,206,572	$ (11,303,638)	$ (11,705,383)	$ (13,346,156)	$ (17,306,989)	$ (24,774,120)	$ (7,373,747)	$ 13,623,832

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

EAST ORANGE BOARD OF EDUCATION
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)

(modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	$ 20,623,006									
Unreserved	(14,944,520)									
Nonspendable		$ 308,373	$ 439,660	$ 256,282	$ 261,430	$ 255,988	$ 242,581	$ 225,814	$ 223,398	$ 227,224
Restricted		15,109,857	25,867,456	25,985,164	24,132,718	16,961,881	10,482,052	6,442,290	6,391,403	9,244,862
Assigned		6,899,255	11,405,810	7,482,274	2,876,757	7,721,313	10,301,713	8,752,330	7,114,568	9,836,144
Unassigned	-	(13,010,267)	(14,537,521)	(13,886,008)	(14,051,192)	(14,287,314)	(14,733,890)	(16,771,356)	(13,884,844)	(14,320,718)
Total General Fund	$ 5,678,486	$ 9,307,218	$ 23,175,405	$ 19,837,712	$ 13,219,713	$ 10,651,868	$ 6,292,456	$ (1,350,922)	$ (155,475)	$ 4,987,512
All Other Governmental Funds										
Reserved	$ 6,077,621									
Unreserved	1,056,789									
Nonspendable										
Restricted		$ 11,611,473	$ 9,178,142	$ 7,082,094	$ 6,632,046	$ 6,287,584	$ 5,936,883	$ 5,936,883	$ 5,937,921	$ 21,719,390
Assigned										
Unassigned	-	-	-	-	-	-	(3,658)	(189,971)	(376,327)	-
Total All Other Governmental Funds	$ 7,134,410	$ 11,611,473	$ 9,178,142	$ 7,082,094	$ 6,632,046	$ 6,287,584	$ 5,933,225	$ 5,746,912	$ 5,561,594	$ 21,719,390

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

EXHIBIT J-4

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

	Fiscal Year Ending June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Tax Levy	$ 20,472,832	$ 20,472,832	$ 20,494,216	$ 20,494,216	$ 20,647,370	$ 20,647,370	$ 20,647,370	$ 22,755,371	$ 23,176,532	$ 24,168,761
Tuition Charges										
Miscellaneous	1,109,716	1,259,729	1,289,004	2,150,904	2,780,765	1,256,443	1,155,339	3,045,949	1,243,837	1,622,566
State Sources	201,642,780	212,177,325	220,475,781	222,255,687	219,504,843	221,654,476	224,990,596	228,861,574	233,871,757	248,877,396
Federal Sources	35,797,345	12,883,373	17,734,962	10,966,662	12,319,743	8,166,197	8,425,840	8,879,777	9,270,044	10,809,083
Total Revenue	259,022,673	246,793,259	259,993,963	255,867,469	255,252,721	251,724,486	255,219,145	263,542,671	267,562,170	285,477,806
Expenditures										
Instruction										
Regular Instruction	102,666,079	100,190,413	103,656,568	115,026,029	114,852,628	110,572,768	112,532,783	119,772,615	115,137,331	115,973,314
Special Education Instruction	32,096,462	30,662,636	30,511,641	32,167,124	31,993,146	30,696,996	30,920,820	31,869,470	30,453,062	29,699,347
Other Special Instruction										
Other Instruction	8,886,258	8,675,785	7,348,227	7,091,054	7,428,979	8,744,892	7,018,337	7,714,347	7,172,312	7,337,475
School Sponsored Activities and Athletics	890,673	945,618	1,094,027	1,263,157	1,388,724	1,296,933	1,390,765	1,502,772	1,762,611	1,749,080
Community Services	3,420	3,887	17,612	58,158	11,982	6,604	580	265	757	1,611
Support Services:										-
Student and Inst. Related Services	45,138,183	39,452,113	41,001,185	43,595,011	44,341,172	42,698,248	45,409,212	48,175,555	47,695,567	48,807,629
General Administration	3,099,329	4,022,648	4,266,462	2,901,628	3,051,138	2,515,874	2,181,877	2,610,533	3,259,108	2,763,075
School Administrative Services	10,496,674	9,541,250	10,263,772	10,059,323	10,739,101	11,268,312	13,034,968	12,174,172	12,753,365	12,855,393
Central Services/Business Services	4,641,246	4,009,084	4,785,790	4,741,982	4,258,108	4,527,825	5,156,703	4,388,363	4,744,064	4,536,810
Admin. Information Technology	737,997	654,116	715,171	897,419	1,000,954	1,113,573	1,191,576	1,010,468	1,188,242	1,191,462
Plant Operations And Maintenance	26,106,039	24,512,345	28,281,343	28,935,541	29,326,146	28,772,052	28,097,596	27,341,822	27,025,663	24,628,164
Pupil Transportation	6,953,796	5,596,637	5,265,457	5,789,461	5,634,526	5,872,240	5,980,161	6,372,956	6,105,418	6,465,271
Capital Outlay	20,173,115	4,021,209	4,880,082	4,638,404	1,717,480	271,330	738,388	2,159,875	3,564,541	20,853,391
Debt Service:										
Principal	5,447,307	5,176,511	5,477,703	6,386,435	6,132,318	2,974,239	2,846,212	2,730,349	2,037,219	1,929,166
Interest and Other Charges	1,421,242	923,212	617,961	300,484	144,366	3,304,907	3,432,938	3,548,800	3,652,781	3,760,834
Cost of Issuance	265,751									
Advance Refunding Escrow	25,447	-	-	-	-	-	-	-	-	230,319
Total Expenditures	269,049,018	238,387,464	248,183,001	263,851,210	262,020,768	254,636,793	259,932,916	271,372,362	266,552,041	282,782,341
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,026,345)	8,405,795	11,810,962	(7,983,741)	(6,768,047)	(2,912,307)	(4,713,771)	(7,829,691)	1,010,129	2,686,465
Other Financing Sources (Uses)										
Proceeds From Borrowing	8,500,000									16,580,000
Debt Refunded	(8,125,000)									
Original Issue Premium on Ref. Bonds	(83,802)									2,034,318
Capital Leases				2,850,000	-	-	-	-	-	-
Transfers In	2,997,264	8,148,894	4,497,542	3,507,388	3,548,393	2,987,451	3,156,016	3,285,605	3,570,546	4,504,203
Transfers Out	(3,297,264)	(8,448,894)	(4,873,648)	(3,807,388)	(3,848,393)	(2,987,451)	(3,156,016)	(3,285,605)	(3,570,546)	(4,504,203)
Total Other Financing Sources (Uses)	(8,802)	(300,000)	(376,106)	2,550,000	(300,000)	-	-	-	-	18,614,318
Net Change in Fund Balances	$ (10,035,147)	$ 8,105,795	$ 11,434,856	$ (5,433,741)	$ (7,068,047)	$ (2,912,307)	$ (4,713,771)	$ (7,829,691)	$ 1,010,129	$ 21,300,783
Debt Service as a Percentage of Noncapital Expenditures	2.20%	2.21%	2.25%	2.46%	2.36%	1.17%	1.10%	1.01%	0.77%	0.82%

* Noncapital expenditures are total expenditures less capital outlay.

Note:

GASB requires that ten years of statistical data be presented.

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Refund of Prior Year Expenditures	$ 397,056	$ 405,594	$ 66,309	$ 168,895	$ 420,609	$ 175,279	$ 185,703	$ 275,153	$ 263,859	$ 433,684
Interest on Investments	123,110	40,253	37,062	35,457	115,006	115,713	65,578	77,434	106,715	355,734
Rental	43,864	28,063	23,487	85,533	64,256	62,816	133,362	199,774	33,975	21,299
Rentals-Robeson	8,555	4,435	4,500	18,327	16,264					
Game Receipts	15,359	19,608	8,920	9,462	17,225	17,626	15,764	8,824	14,546	13,590
Canc. Acct. Pay./Acc S&W/Other Liab.		170,852	402,698	1,411,860	1,685,808		162,145	585,000	16,813	101,020
Cancelled Claims and Judgements Payable	40,349	125,662	415,023							
Tuition									227,760	215,491
Sale of Property								1,506,008		
Business Personal Property Tax							120,028	-	120,467	
Miscellaneous	140,049	150,748	-	99,152	76,094	519,044	129,756	37,405	4,461	60,395
Total	$ 768,342	$ 945,215	$ 957,999	$ 1,828,686	$ 2,395,262	$ 890,478	$ 812,336	$ 2,689,598	$ 788,596	$ 1,201,213

Source: School District's records

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

Fiscal Year Ended June 30,		Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate [a]
2010		$ 46,631,200	$ 2,150,997,325	$ 508,961,500	$ 51,264,800	$ 740,429,050	$ 3,498,283,875	$ 7,824,020	$ 3,506,107,895	$ 3,505,915,011	$ 0.58
2011		44,483,300	2,155,259,375	471,230,700	44,151,500	703,854,050	3,418,978,925	7,632,721	3,426,611,646	3,415,373,457	0.60
2012		43,007,900	2,165,141,775	459,448,100	43,991,800	693,464,350	3,405,053,925	7,571,847	3,412,625,772	3,645,972,180	0.60
2013	(1)	21,302,800	1,483,880,000	370,541,700	27,758,600	671,690,500	2,575,173,600	7,015,418	2,582,189,018	3,550,528,597	0.80
2014		21,738,100	1,496,943,000	345,336,200	25,888,900	617,769,600	2,507,675,800	5,427,346	2,513,103,146	2,936,276,482	0.82
2015		21,135,100	1,470,060,500	339,399,200	23,807,700	622,695,100	2,477,097,600	5,784,281	2,482,881,881	2,803,390,280	0.82
2016		21,670,200	1,476,519,200	338,502,700	23,607,300	614,453,200	2,474,752,600	6,519,347	2,481,271,947	2,729,633,486	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

(1) District undertook a revaluation of real property which became effective in 2013

Tax rates are per $100

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

Assessment Year	Total Direct School Tax Rate	Overlapping Rates		
	East Orange Local School District	City of East Orange	County of Essex	Total
2010	$0.582	$2.190	$0.404	$3.176
2011	0.596	2.298	0.430	3.324
2012	0.597	2.388	0.483	3.468
2013	0.799	3.263	0.662	4.724
2014	0.818	3.493	0.597	4.908
2015	0.817	3.596	0.565	4.978
2016	0.870	3.661	0.572	5.103
2017	0.924	3.708	0.552	5.184
2018	0.962	3.767	0.604	5.333
2019	0.981	3.813	0.606	5.400

Source: Tax Duplicate, City of East Orange

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

Taxpayer	2019 Taxable Assessed Value	2019 % of Total District Net Assessed Value		2010 Taxable Assessed Value	2010 % of Total District Net Assessed Value
Harrison Park Owners Inc./Mgt Office	$ 22,983,400	0.91%		$ 39,189,100	1.12%
LLC NJ Limited Liability Co.	18,854,800	0.75%			
533 Main Street Urban Renewal, LLC	18,020,600	0.71%			
Team Academy Charter School, Inc.	12,944,800	0.51%			
MOD Rehab Housing Assoc 1%Midland	12,182,600	0.48%			
Lighthouse Arlington, LLC	11,953,500	0.47%			
175 Executive House, LLC Murnick	11,511,200	0.45%			
Third Glenwood Assoc., LLC %Shamco	8,900,000	0.35%			
East Orange Senior Housing	8,820,800	0.35%			
HVRS Grove Street Preservation, LLC	8,797,100	0.35%			
LC E. Orange Shop. Ctr. LLC				26,946,400	0.77%
Apple Crescent Apartments				19,000,000	0.54%
175 Executive House, LLC				17,191,800	0.49%
Grove Street Housing				16,547,700	0.47%
Parkway Manor Realty, LLC				15,735,000	0.45%
Norman Village Associates, L.L.C.					
Evergreen Equities, LLC					
Mod. Rehab. Housing Assoc.				14,065,500	0.40%
AH Limited Partnership					
Bayville Holding II, LLC				13,000,000	0.37%
40 Washington LLC				11,449,600	0.33%
Third Glenwood Assoc.				11,325,900	0.32%
	$ 134,968,800	5.33%	%	$ 184,451,000	5.26%

The District undertook a revaluation of real property effective 2014.

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2010	$ 20,472,832	$ 20,472,832	100.00%	
2011	20,472,832	20,472,832	100.00%	
2012	20,494,216	20,494,216	100.00%	
2013	20,494,216	20,494,216	100.00%	
2014	20,647,370	20,647,370	100.00%	
2015	20,647,370	20,647,370	100.00%	
2016	20,647,370	20,647,370	100.00%	
2017	22,755,371	22,755,371	100.00%	
2018	23,176,532	23,176,532	100.00%	
2019	24,168,761	24,168,761	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 Leases	Total District	Population	Per Capita
2010		$ 52,465,779	$ 8,500,000		$ 1,352,650	$ 62,318,429	64,152	$ 971
2011		49,963,895	8,385,000		966,140	59,315,035	64,331	922
2012		47,320,818	8,265,000		543,437	56,129,255	64,179	875
2013		47,674,502	5,500,000		2,342,002	55,516,504	64,237	864
2014		49,710,741			1,709,684	51,420,425	64,285	800
2015		48,806,735			1,149,257	49,955,992	64,448	775
2016		47,526,716			579,415	48,106,131	64,425	747
2017		45,946,926				45,946,926	64,367	714
2018		44,013,930				44,013,930	64,457	683
2019	$ 16,580,000	41,854,137				58,434,137	64,457 E	907

Source: District records

(E) Estimate

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

	General Bonded Debt Outstanding				
Fiscal Year Ended June 30,	General Obligation Bonds (Type I School Debt - Interlocal Agreement)	Deductions	Net General Bonded Debt Outstanding - Interlocal Agreement	Percentage of Actual Taxable Value of Property	Per Capita
2010				0.00%	-
2011				0.00%	-
2012				0.00%	-
2013				0.00%	-
2014				0.00%	-
2015				0.00%	-
2016				0.00%	-
2017				0.00%	-
2018				0.00%	-
2019	$ 16,580,000		$ 16,580,000		

Source: District records

EAST ORANGE BOARD OF EDUCATION
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
FOR FISCAL YEAR ENDED DECEMBER 31, 2018
(Unaudited)

	Total Debt
Municipal Debt:	
East Orange Board of Education	$ 18,500,000
City of East Orange	106,938,809
	125,438,809
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	17,512,611
Essex County Utilities Authority (B)	1,132,000
	18,644,611
Total Direct and Overlapping Debt	$ 144,083,420

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2018 equalized value by the total 2018 equalized value for Essex County.

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

Sources: City of East Orange 2018 Annual Debt Statement
County of Essex 2018 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		
	2016	$ 2,702,875,273
	2017	2,986,166,545
	2018	3,246,837,257
		$ 8,935,879,075
Average equalized valuation of taxable property		$ 2,978,626,358
Debt limit (4 %		119,145,054
Total Net Debt Applicable to Limit		16,580,000
Legal debt margin		$ 102,565,054

Fiscal Year

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	$ 134,422,750	$ 138,308,825	$ 140,503,234	$ 140,006,837	$ 133,659,435	$ 122,733,708	$ 112,798,444	$ 109,265,906	$ 111,889,383	$ 119,145,054
Total Net Debt Applicable to Limit		-								16,580,000
Legal Debt Margin	$ 134,422,750	$ 138,308,825	$ 140,503,234	$ 140,006,837	$ 133,659,435	$ 122,733,708	$ 112,798,444	$ 109,265,906	$ 111,889,383	$ 102,565,054
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13.92%

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)

Year	Unemployment Rate	County Per Capita Income(1)	School District Population
2010	13.40%	$ 51,884	64,152
2011	13.40%	54,078	64,331
2012	13.40%	54,783	64,179
2013	11.00%	55,369	64,237
2014	9.90%	57,817	64,285
2015	8.60%	60,131	64,448
2016	7.70%	61,287	64,425
2017	7.30%	63,554	64,367
2018	6.60%	N/A	64,457
2019	N/A	N/A	64,457 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.

EXHIBIT J-15

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

	2019		2009	
Employer	Employees	Percentage of Total Municipal Employment	Employees	Percentage of Total Municipal Employment

INFORMATION IS NOT AVAILABLE

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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Instruction	1,274	1,171	1,121	1,096	1,163	1,144	1,156	1,128	1,079	1,092
Support Services:										
Student and Instruction Related Services	351	299	261	285	305	301	317	308	309	307
General Administration	9	9	5	8	7	8	7	6	5	5
School Administrative Services	123	114	101	101	94	96	101	89	91	92
Central Services	46	37	32	35	36	38	41	39	39	40
Administrative Information Technology	4	4	5	8	7	7	7	7	7	9
Plant Operations And Maintenance	313	294	278	279	305	324	334	344	283	287
Pupil Transportation	1	1	-	-	-	-	-	-	-	-
Total	2,121	1,929	1,803	1,812	1,917	1,918	1,963	1,921	1,813	1,832

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

EXHIBIT J-17

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

Fiscal Year	Enrollment	Operating Expenditures (b)	Cost Per Pupil	Percentage Change	Teaching Staff (c)	Pupil/Teacher Ratio Elementary (c)	Pupil/Teacher Ratio Middle School (c)	Pupil/Teacher Ratio Senior High School (c)	Average Daily Enrollment (ADE)	% Change in Average Daily Enrollment
2010	10,265	$ 241,716,156	$ 23,548	9.23%	1,123	1:11	1:10	1:08	9,819	-5.82%
2011	9,817	228,366,532	23,262	-1.21%		1:11	1:10	1:08	9,817	-0.02%
2012	10,637	237,174,480	22,297	-4.15%					10,637	8.35%
2013	10,302	252,619,765	24,521	9.98%					10,302	-3.15%
2014	10,041	254,026,604	26,813	9.35%					9,474	-8.04%
2015	9,820	247,928,196	25,247	-5.84%		1:21	1:23	1:23	9,465	-0.09%
2016	10,371	252,747,378	24,371	-3.47%					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%

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)

District Building	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	179	171				129		146	162	151
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	158	170				146		148	174	163
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	354	355				267		345	345	356
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	507	416				381		308	297	335
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	250	255				215		189	200	197
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	297	502				421		440	465	523
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	549	430				371		326	328	371
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	758	711				634		570	588	628
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	533	569				592		528	559	585
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	264	288				267		218	209	254

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
District Building (Continued)										
Elementary (Continued)										
Ecole Toussaint Louverture										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	371	371	371	371	371	371	371	371	371	371
Enrollment	315	306				294		267	260	303
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	327	316				302		263	281	289
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	465	462				486		444	458	455
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	512	517				500		477	482	
Middle School										
John Costley										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	640	640	640	640	640	640	640	640	640	640
Enrollment	525	442				365		347	371	365
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	442	450				365		328	371	355
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	386	409				379		327	329	389
High School										
Cicely Tyson										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	689	689	689	689	689	689	689	689	689	689
Enrollment	800	866				748		689	668	716
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	565	360				647		607	615	618
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	1,558	1,688				1,540		1,245	1,313	1,550

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
District Building (Continued)										
Other										
Glenwood										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Edmonson Center										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Service Center										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Central Office										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Dantzler Building										
Square Feet	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750
Robeson Stadium										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534

Number of Schools at June 30, 2019
- Elementary = 14
- Middle School = 3
- Senior High School = 3
- Other = 6

Source: District Records

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

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES
11.000.261.XXX

School Facilities	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Campus 9 (C.J. Scott)	$ 318,101	$ 270,921	$ 444,309	$ 100,119	$ 112,423	$ 85,478	$ 94,295	$ 75,941	$ 73,320	$ 77,782
East Orange Campus	426,916	363,597	596,296	115,864	130,103	98,921	109,124	87,884	84,850	90,014
Howard School	213,458	181,798	298,148	264,245	296,720	225,604	248,875	200,433	193,514	205,290
George Washington Carver	243,410	207,308	339,984	265,087	297,666	226,323	249,668	201,072	194,131	205,945
Costley Middle School	272,983	232,495	381,290	301,257	338,281	257,204	283,733	228,507	220,619	234,044
Langston Hughes	217,628	185,350	303,973	164,591	184,819	140,523	155,017	124,844	120,535	127,870
Whitney Houston	219,903	187,288	307,151	186,080	208,949	158,870	175,257	141,144	136,272	144,565
Fourth Avenue School	106,539	90,738	148,809	153,792	172,693	131,303	144,847	116,653	112,627	119,480
Patrick Healy Middle	170,615	145,310	238,306	211,656	237,668	180,705	199,344	160,543	155,001	164,434
M.B. Garvin School	81,137	69,103	113,328	328,929	369,354	280,830	309,797	249,497	240,885	255,543
Dionne Warwick Institute	211,183	179,861	294,970	109,829	123,327	93,769	103,441	83,307	80,431	85,326
Ecole T. Louverture	128,151	109,144	178,995	273,958	307,627	233,897	258,022	207,800	200,627	212,836
Gordon Parks Academy	106,539	90,738	148,809	119,110	133,748	101,692	112,181	90,346	87,227	92,536
Sojourner Trust Middle School	238,860	203,433	333,629	301,089	338,093	257,061	283,576	228,380	220,496	233,914
Washington Academy	132,321	112,696	184,820	315,202	353,939	269,110	296,867	239,084	230,831	244,878
Tyson School	181,231	154,351	253,134	210,528	236,402	179,743	198,283	159,688	154,176	163,558
J. Garfield Jackson Academy	74,691	63,613	104,325	236,560	265,633	201,968	222,800	179,433	173,239	183,782
J.L. Cochran Academy	106,539	90,738	148,809	168,457	189,160	143,823	158,658	127,776	123,366	130,873
B.L. Edmonson	38,293	32,614	53,487	243,505	273,432	207,898	229,342	184,702	178,326	189,178
Althea Gibson	48,910	41,655	68,315	117,835	132,316	100,604	110,981	89,379	86,294	91,545
Wahlstrom	85,307	72,655	119,153	165,818	186,197	141,570	156,173	125,775	121,433	128,823
Service Building	29,952	25,510	41,836	65,831	73,922	56,205	62,002	49,934	48,210	51,144
Central Office	47,014	40,041	65,667	54,496	61,194	46,527	51,326	41,336	39,909	42,338
Dantzler	10,616	9,041	14,828	60,092	67,478	51,305	56,597	45,581	44,007	46,686
Robeson	38,293	32,614	53,487	241,321	270,979	206,032	227,284	183,045	176,726	187,481
Glenwood Campus	42,843	36,489	59,841	215,336	241,800	183,847	202,810	163,335	157,697	167,293
Total	$ 3,791,435	$ 3,229,101	$ 5,295,699	$ 4,990,586	$ 5,603,923	$ 4,260,812	$ 4,700,300	$ 3,785,419	$ 3,654,751	$ 3,877,158

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

EAST ORANGE BOARD OF EDUCATION
INSURANCE SCHEDULE
AS OF JUNE 30, 2019
(Unaudited)

	Coverage	Deductible
School Package Policy - NJSIG		
Property-Blanket Building & Contents	$ 500,000,000	$ 10,000
EDP	4,100,000	1,000
Comprehensive Automobile Liability	16,000,000	1,000
Commercial General Liability	16,000,000	1,000
Boiler & Machinery - NJSIG		
Property Damage	100,000,000	10,000
Employee Dishonesty	500,000	1,000
School Board Legal Liability - NJSIG	16,000,000	5,000
Public Employees Faithful Performance Blanket		
Treasurer of School Monies	750,000	1,000
Board Secretary/Asst. Business Administrator	150,000	1,000

Source: District's records

SINGLE AUDIT SECTION

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

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
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ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
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RALPH M. PICONE, CPA, RMA, PSA
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MARK SACO, CPA
SHERYL M. LEIDIG, CPA, PSA
ROBERT LERCH, CPA
CHRIS SOHN, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Orange Board of Education as of and for the fiscal year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the East Orange Board of Education's basic financial statements and have issued our report thereon dated November 26, 2019.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the East Orange Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Orange Board of Education's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Orange Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 through 2019-003.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the East Orange Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 26, 2019.

East Orange Board of Education's Responses to Findings

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

Purpose of this Report

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

Lerch Vinci & Higgins LLP

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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 26, 2019

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

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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CHRIS SOHN, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the East Orange Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/ Grant Compliance Supplement that could have a direct and material effect on each of East Orange Board of Education's major federal and state programs for the fiscal year ended June 30, 2019. The East Orange Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the East Orange Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, U.S. Uniform Guidance and New Jersey Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the East Orange Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the East Orange Board of Education's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the East Orange Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 and which are described in the accompanying schedule of findings and questioned costs as items 2019-004 and 2019-005. Our opinion on each major federal and state program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by the U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the East Orange Board of Education, a component unit of the City of East Orange as of and for the fiscal year ended June 30, 2019 and have issued our report thereon dated November 26, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by the U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Lerch Vinci & Higgins LLP

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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
November 26, 2019

EXHIBIT K-3

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	June 30, 2018 (Accounts Receivable)	June 30, 2018 Deferred Revenue	Due To Grantor at June 30, 2018	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Cancelled Encumbrances	Adjustments	June 30, 2019 (Accounts Receivable)	June 30, 2019 Deferred Revenue	Due To Grantor at June 30, 2019	Memo GAAP Receivable
U.S. Dept of Agriculture:																			
Passed-Through State Department of Education:																			
Food Service Fund:																			
National School Lunch																			
Cash Assistance	10.555	191NJ304N1099		7/1/18-6/30/19	$ 3,623,016						$ 2,891,519	$ 3,623,016				$ (731,497)			$ (731,497)
Cash Assistance	10.555	181NJ304N1099		7/1/17-6/30/18	3,588,636	$ (759,239)					759,239								
Cash Assistance - PB	10.555	191NJ304N1099		7/1/18-6/30/19	74,606						60,143	74,606				(14,463)			(14,463)
Cash Assistance - PB	10.555	181NJ304N1099		7/1/17-6/30/18	73,801	(15,128)					15,128								
Non Cash Assistance	10.555	191NJ304N1099		7/1/18-6/30/19	454,607						454,607	454,607							
Non Cash Assistance	10.555	181NJ304N1099		7/1/17-6/30/18	471,314		$ 15,181				15,181								
School Breakfast	10.553	191NJ304N1099		7/1/18-6/30/19	1,550,521						1,222,026	1,550,521				(328,495)			(328,495)
School Breakfast	10.553	181NJ304N1099		7/1/17-6/30/18	1,560,864	(360,568)					360,568								
Fresh Fruit and Vegetable Program	10.582	191NJ304L1603		7/1/18-6/30/19	245,724						173,654	245,724				(72,070)			(72,070)
Fresh Fruit and Vegetable Program	10.582	181NJ304L1603		7/1/17-6/30/18	270,172	(24,407)					24,407								
After School Snack	10.555	191NJ304N1099		7/1/18-6/30/19	58,807						51,532	58,807				(7,275)			(7,275)
After School Snack	10.555	181NJ304N1099		7/1/17-6/30/18	56,785	(8,078)	-	-	-	-	8,078	-	-	-	-	-	-	-	-
Total U.S. Department of Agriculture/Child Nutrition Cluster						(1,167,420)	15,181	-	-	-	6,020,901	6,022,462	-	-	-	(1,153,800)	-	-	(1,153,800)
U.S. Dept. of Health and Human Services																			
General Fund:																			
Medical Assistance Program	93.778	1905NJ5MAP		7/1/18-6/30/19	587,882	-	-	-	-	-	587,882	587,882	-	-	-	-	-	-	-
Total General Fund						-	-	-	-	-	587,882	587,882	-	-	-	-	-	-	-
U.S. Dept of Education:																			
Passed-Through State Department of Education:																			
Special Revenue Fund																			
Title I FY 2019 A & D (231)	84.010	S010A170030	NCLB-1210-19	7/01/18-6/30/19	4,748,159				$ (437,448)	$ 253,482	4,306,044	4,724,081			$ 190,940	(879,563)	$ 468,500		(411,063)
Title I FY 2018 A & D (231)	84.010	S010A170030	NCLB-1210-18	7/01/17-6/30/18	4,772,971	(437,448)	253,482		437,448	(253,482)				$ 171,549	(171,549)				
Title I FY 2017 A & D (231)	84.010	S010A160030	NCLB-1210-17	7/01/16-6/30/17	3,967,450			$ 38,667										$ 38,667	
Title I Reallocated	84.010	S010A170030	NCLB-1210-19	2/1/2019-9/30/19	276,096						249,192					(276,096)	26,904		(249,192)
Title I SIA FY 2019 (236)	84.010	S010A170030	NCLB-1210-19	7/01/18-6/30/19	606,178				(269,217)	269,215	231,131	745,769			2	(644,264)	129,626		(514,638)
Title I SIA FY 2018 (236)	84.010	S010A170030	NCLB-1210-18	7/01/17-6/30/18	687,743	(538,117)	269,215		269,217	(269,215)	268,900								
Title I SIA FY 2017 (236)	84.010	S010A160030	NCLB-1210-17	7/01/16-6/30/17	69,400	-	-	9,450	-	-	-	-	-	-	-	-	-	9,450	-
Total Title I - Cluster						(975,565)	522,697	48,117	-	-	4,806,075	5,719,042	-	171,549	19,393	(1,799,923)	625,030	48,117	(1,174,893)
I.D.E.A. Part B. Basic FY 2019 (255)	84.027	H027A170100	FT-1210-19	7/01/18-6/30/19	2,527,856				(835,358)	807,494	2,351,806	3,004,013			27,864	(1,011,408)	359,201		(652,207)
I.D.E.A. Part B. Basic FY 2018 (255)	84.027	H027A170100	FT-1210-18	7/01/17-6/30/18	2,512,147	(888,473)	170,751		198,615	(170,751)	421,428			49,053	240,566			21,189	
I.D.E.A. Part B. Basic FY 2017 (255)	84.027	H027A160100	FT-1210-17	7/01/16-6/30/17	2,455,556		268,430								(268,430)				
I.D.E.A. Part B Preschool FY 2019 (257)	84.173	H173A170114	FT-1210-19	7/01/18-6/30/19	78,677				(37,860)	37,860	110,047	109,851				(6,490)	6,686		
I.D.E.A. Part B Preschool FY 2018 (257)	84.173	H173A170114	FT-1210-18	7/01/17-6/30/18	76,167	(30,437)	12,288		12,288	(12,288)	195				17,954				
I.D.E.A. Part B Preschool FY 2017 (257)	84.173	H173A160114	FT-1210-17	7/01/16-6/30/17	75,570	-	17,955	-	-	-	-	-	-	-	(17,955)	-	-	-	-
Total IDEA - Cluster						(918,910)	469,424	-	(662,315)	662,315	2,883,476	3,113,864	-	49,053	(1)	(1,017,898)	365,887	21,189	(652,207)
Title III FY 2019 (241)	84.365	S365A180030	NCLB-1210-19	7/01/18-6/30/19	83,415				(3,664)	3,907	77,363	85,614			(243)	(9,716)	1,465		(8,251)
Title III FY 2018 (241)	84.365	S365A170030	NCLB-1210-18	7/01/17-6/30/18	79,398	(11,881)	3,907		3,664	(3,907)	8,217								
Title III FY 2017 (241)	84.365	S365A160030	NCLB-1210-17	7/01/16-6/30/17	91,344			118										118	
Title III Immigrant FY 2019 (296)	84.365	S365A180030	NCLB-1210-19	7/01/18-8/31/19	47,949				(4,157)	3,407	38,598	51,529			750	(13,508)	577		(12,931)
Title III Immigrant FY 2017 (296)	84.365	S365A170030	NCLB-1210-18	7/01/17-8/31/18	27,511	(9,071)	3,407	-	4,157	(3,407)	4,414	-	-	-	500	-	-	-	-
Total Title III - Cluster						(20,952)	7,314	118	-	-	128,592	137,143	-	-	1,007	(23,224)	2,042	118	(21,182)
Carl Perkins Vocational FY 2019 (361)	84.048	V048A170030	PERK-1210-19	7/1/18-6/30/19	105,574						92,946	105,036				(12,090)			(12,090)
Carl Perkins Vocational FY 2018 (361)	84.048	V048A170030	PERK-1210-18	7/1/17-6/30/18	78,241	(19,118)	17,619				339			150	1,160			150	
Carl Perkins Vocational FY 2017 (361)	84.048	V048A160030	PERK-1210-17	7/1/16-6/30/17	88,271			3,360										3,360	
Adult Basic Education-ABE SKILLS (618)	84.048	V048A170030	1210-19	7/1/18-6/30/19	76,000						11,756	72,542				(60,786)			(60,786)
Adult Basic Education-ABE SKILLS (618)	84.048	V048A170030	1210-18	7/1/17-6/30/18	70,000	(62,034)	3,840	-	-	-	58,194	-	-	-	-	-	-	-	-
Career and Technical Education - Basic Grants - Cluster						(81,152)	21,459	3,360	-	-	163,235	177,578	-	150	1,160	(72,876)	-	3,510	(72,876)
Advanced Computer Science Comp (290	N/A	N/A	19E00136	1/15/19-6/30/20	42,493							31,033				(42,493)	11,460		(31,033)
Emergency Impact Aid	84.938C	S938C18005	N/A	7/1/17-6/30/18	4,625	(4,625)					4,625					-			-
Extended Learning Program	84.287	S287C180030	19E00086	7/1/18-6/30/19	325,000							288,382				(325,000)	36,618		(288,382)
Extended Learning Program	84.287	S287C170030	18E00086	7/1/17-6/30/18	249,976	(155,367)	52,925				160,074			5	2,368			5	
Title IV Part A	84.424	S424A180031	NCLB-1210-19	7/01/18-6/30/19	281,593				(6,284)	6,284	168,546	234,156				(119,331)	53,721		(65,610)
Title IV Part A	84.424	S424A170031	NCLB-1210-18	7/01/17-6/30/18	54,155	(19,114)	6,284		6,284	(6,284)	12,830								-
Title II, Ike Math/Science FY 2019 (271)	84.367A	S367A180029	NCLB-1210-19	7/01/18-6/30/19	584,679				(131,313)	113,942	513,304	600,627			17,371	(202,688)	115,365		(87,323)
Title II, Ike Math/Science FY 2018 (271)	84.367A	S367A170029	NCLB-1210-18	7/01/17-6/30/18	626,041	(473,225)	113,942		131,313	(113,942)	341,912			1,000	(1,000)			-	
Title II, Ike Math/Science FY 2017 (271)	84.367A	S367A160029	NCLB-1210-17	7/01/16-6/30/17	730,549			4,096										4,096	
Total Special Revenue						(2,648,910)	1,194,045	55,691	(662,315)	662,315	9,122,669	10,301,825	-	221,757	40,298	(3,603,433)	1,210,123	77,035	(2,393,506)
Total Federal Assistance						$ (3,816,330)	$ 1,209,226	$ 55,691	$ (662,315)	$ 662,315	$ 15,731,452	$ 16,912,169	$ -	$ 221,757	$ 40,298	$ (4,757,233)	$ 1,210,123	$ 77,035	$ (3,547,306)

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

Continued

EXHIBIT K-4

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	June 30, 2018 (Accounts Receivable)	June 30, 2018 Deferred Revenue	June 30, 2018 Due To Grantor at June 30, 2018	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	June 30, 2019 (Accounts Receivable)	June 30, 2019 Deferred Revenue	June 30, 2019 Due To Grantor at June 30, 2019	GAAP Receivable	Cumulative Total Expenditures
State Department of Education :																	
General Fund																	
Equalization Aid	19-495-034-5120-078	7/1/18-6/30/19	$ 134,162,325						$ 120,770,639	$ 134,162,325			$ (13,391,686)				$ 134,162,325
Equalization Aid	18-495-034-5120-078	7/1/17-6/30/18	134,162,325	$ (13,323,277)					13,323,277								-
Categorical Special Education Aid	19-495-034-5120-089	7/1/18-6/30/19	7,715,286						6,945,169	7,715,286			(770,117)				7,715,286
Categorical Special Education Aid	18-495-034-5120-089	7/1/17-6/30/18	6,445,125	(640,047)					640,047								-
Security Aid	19-495-034-5120-084	7/1/18-6/30/19	4,014,478						3,613,765	4,014,478			(400,713)				4,014,478
Security Aid	18-495-034-5120-084	7/1/17-6/30/18	3,875,263	(384,841)					384,841								-
Adjustment Aid	19-495-034-5120-085	7/1/18-6/30/19	28,022,427						25,225,311	28,022,427			(2,797,116)				28,022,427
Adjustment Aid	18-495-034-5120-085	7/1/17-6/30/18	29,208,533	(2,900,616)					2,900,616								-
Emergency Aid	N/A	7/1/18-6/30/19	3,201,910						1,186,106	1,186,106							1,186,106
PARCC Readiness Aid	18-495-034-5120-098	7/1/17-6/30/18	98,680	(9,800)					9,800								-
Per Pupil Growth Aid	18-495-034-5120-097	7/1/17-6/30/18	98,680	(9,800)					9,800								-
Professional Learning Community Aid	18-495-034-5120-101	7/1/17-6/30/18	97,490	(9,681)					9,681								-
Total State Aid Public Cluster				(17,278,062)	-	-	-	-	175,019,052	175,100,622	-	-	(17,359,632)	-	-	-	175,100,622
Transportation Aid	19-495-034-5120-014	7/1/18-6/30/19	1,172,856						1,055,785	1,172,856			(117,071)				1,172,856
Transportation Aid	18-495-034-5120-014	7/1/17-6/30/18	1,172,856	(116,473)					116,473								-
Extraordinary Aid	19-100-034-5120-044	7/1/18-6/30/19	749,393							749,393			(749,393)				749,393
Extraordinary Aid	18-100-034-5120-044	7/1/17-6/30/18	508,171	(508,171)					508,171								-
Pmt for Inst. Child. - Unknown Dist. of Res.	18-495-034-5120-005	7/1/17-6/30/18	262,825	(262,825)					262,825							$ -	-
TPAF Social Security	19-495-034-5094-003	7/1/18-6/30/19	6,116,413						5,798,892	6,116,413			(317,521)			(317,521)	6,116,413
TPAF Social Security	18-495-034-5094-003	7/1/17-6/30/18	6,293,545	(311,020)					311,020							-	-
TPAF - On Behalf Pension																	-
Normal Contribution	19-100-034-5094-002	7/1/18-6/30/19	17,297,191						17,297,191	17,297,191							17,297,191
NCGI Premium Contribution	19-495-034-5094-004	7/1/18-6/30/19	362,075						362,075	362,075							362,075
Post Retirement Medical Contribution	19-100-034-5094-001	7/1/18-6/30/19	8,010,216						8,010,216	8,010,216							8,010,216
Long Term Disability Contribution	19-100-034-5094-005	7/1/18-6/30/19	11,861	-	-	-	-	-	11,861	11,861	-	-	-	-	-	-	11,861
Total General Fund				(18,476,551)	-	-	-	-	208,753,561	208,820,627	-	-	(18,543,617)	-	-	(317,521)	208,820,627
State Department of Education - Food Program																	
National School Lunch (State)	18-100-010-3350-023	7/1/18-6/30/19	68,736						54,431	68,736			(14,305)			(14,305)	68,736
National School Lunch (State)	18-100-010-3350-023	7/1/17-6/30/18	67,002	(13,776)	-	-	-	-	13,776	-	-	-	-	-	-	-	-
Total State Dept. of Educ. - Food Program				(13,776)	-	-	-	-	68,207	68,736	-	-	(14,305)	-	-	(14,305)	68,736
State Department of Education :																	
Special Revenue																	
Preschool Education Aid (218)	19-495-034-5120-086	7/1/18-6/30/19	18,987,475				$ 2,579,060	$ 654,550	17,088,727	19,580,439		$ 154,378	(1,898,748)	$ 2,795,024			$ 19,580,439
Preschool Education Aid (218)	18-495-034-5120-086	7/1/17-6/30/18	18,972,985	(1,897,298)	$ 2,579,060		(2,579,060)		1,897,298								
NJ Non-public Aid Auxiliary Services-Ch.192:																	
Compensatory Education (502)	19-100-034-5120-067	7/1/18-6/30/19	187,819						187,819	148,388					$ 39,431		148,388
Compensatory Education (502)	18-100-034-5120-067	7/1/17-6/30/18	248,921			$ 77,784					$ 77,784				-		-
English as a Second Language (503)	19-100-034-5120-067	7/1/18-6/30/19	1,553						1,553	863					690		863
English as a Second Language (503)	18-100-034-5120-067	7/1/17-6/30/18	1,807			1,807					1,807				-		-
Transportation (505)	19-100-034-5120-068	7/1/18-6/30/19	20,476						20,476	20,476					-		20,476
Nonpublic Home Instruction	18-100-034-5120-067	7/1/17-6/30/18	5,057	(5,057)					5,057								-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non Public Aux Service Aid (Chap 192) Cluster				(5,057)	-	79,591	-	-	214,905	169,727	79,591	-	-	-	40,121	-	169,727
NJ Non-public Aid Handicapped Services-Ch.193:																	
Supplemental Instruction (506)	19-100-034-5120-066	7/1/18-6/30/19	45,198						45,198	35,368					9,830		35,368
Supplemental Instruction (506)	18-100-034-5120-066	7/1/17-6/30/18	49,956			21,011					21,011				-		-
Examination & Classification (507)	19-100-034-5120-066	7/1/18-6/30/19	64,609						64,609	44,767					19,842		44,767
Examination & Classification (507)	18-100-034-5120-066	7/1/17-6/30/18	66,418			22,559					22,559				-		-
Corrective Speech (508)	19-100-034-5120-066	7/1/18-6/30/19	21,606						21,606	13,838					7,768		13,838
Corrective Speech (508)	18-100-034-5120-066	7/1/17-6/30/18	21,427	-	-	10,088	-	-	-	-	10,088	-	-	-	-	-	-
Total Non Public Handicapped Service Aid (Chap 193) Cluster				-	-	53,658	-	-	131,413	93,973	53,658	-	-	-	37,440	-	93,973
NJ Non-public Txtbks (501)	19-100-034-5120-064	7/1/18-6/30/19	27,608						27,608	21,781					5,827		21,781
NJ Non-public Txtbks (501)	18-100-034-5120-064	7/1/17-6/30/18	36,593			10,357					10,357				-		-
NJ Non-public Txtbks (501)	17-100-034-5120-064	7/1/16-6/30/17	40,406			2,152									2,152		-
Nursing Services (509)	19-100-034-5120-070	7/1/18-6/30/19	50,246						50,246	50,246					-		50,246
Nursing Services (509)	18-100-034-5120-070	7/1/17-6/30/18	64,796			100					100				-		-
Technology (510)	18-100-034-5120-373	7/1/17-6/30/18	18,612						18,612	18,414					198		18,414
Technology (510)	18-100-034-5120-373	7/1/17-6/30/18	24,716			311					311	46			46		-
Security	19-100-034-5120-509	7/1/18-6/30/19	77,700						77,700	66,068					11,632		66,068
Security	18-100-034-5120-509	7/1/17-6/30/18	50,100			6,572					6,572	2,490			2,490		-
Security	17-100-034-5120-509	7/1/16-6/30/17	35,050			7,265									7,265		-
Bullying Grant (292)					6,776									6,776			-
HIV Assistance Grant 16/17			1,500		1,500									1,500			
HIV Assistance Grant 15/16					2,500									2,500			
HIV Assistance Grant 12/13					1,250									1,250			
HIV Assistance Grant 11/12				-	1,875	-	-	-	-	-	-	-	-	1,875	-	-	-
Total State Dept. of Educ. - Special Rev				(1,902,355)	2,592,961	160,006	-	654,550	19,506,509	20,000,648	150,589	156,914	(1,898,748)	2,808,925	107,171	-	20,000,648

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

Continued

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	June 30, 2018 (Accounts Receivable)	June 30, 2018 Deferred Revenue	June 30, 2018 Due To Grantor at June 30, 2018	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	(1) Adjustments	June 30, 2019 (Accounts Receivable)	June 30, 2019 Deferred Revenue	June 30, 2019 Due To Grantor at June 30, 2019	GAAP Receivable	Cumulative Total Expenditures
Capital Projects Fund																	
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1800	7/1/18-6/30/19.	$ 17,499,731	-	-	-	-	-	$ 17,499,731	$ 17,499,731	-	-	-	-	-	-	$ 17,499,731
Debt Service Fund																	
Debt Service Aide-Type II	19-495-34-5120-075	7/1/18-6/30/19	3,495,837	-	-	-	-	-	3,495,837	3,495,837	-	-	-	-	-	-	3,495,837
Total State Financial Assistance Subject to Single Audit Determination				$ (20,392,682)	$ 2,592,961	$ 160,006	$ -	$ 654,550	249,323,845	249,885,579	$ 150,589	$ 156,914	$ (20,456,670)	$ 2,808,925	$ 107,171	$ (331,826)	249,885,579
State Financial Assistance Not Subject to Single Audit Determination																	
General Fund																	
Normal Contribution	19-100-034-5094-002	7/1/18-6/30/19	17,297,191						(17,297,191)	(17,297,191)							(17,297,191)
NCGI Premium Contribution	19-495-034-5094-004	7/1/18-6/30/19	362,075						(362,075)	(362,075)							(362,075)
Post Retirement Medical Contribution	19-100-034-5094-001	7/1/18-6/30/19	8,010,216						(8,010,216)	(8,010,216)							(8,010,216)
Long Term Disability Contribution	19-100-034-5094-005	7/1/18-6/30/19	11,861						(11,861)	(11,861)							(11,861)
Special Revenue																	
Contribution from General Fund								(654,550)		(654,550)							(654,550)
Capital Projects Fund																	
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000																	
On-Behalf Contribution	1800	7/1/18-6/30/19	17,499,731	-	-	-	-	-	(17,499,731)	(17,499,731)	-	-	-	-	-	-	(17,499,731)
Total State Financial Assistance Utilized for Calculation to Determine Major Programs				$ (20,392,682)	$ 2,592,961	$ 160,006	$ -	$ -	$ 206,142,771	$ 206,049,955	$ 150,589	$ 156,914	$ (20,456,670)	$ 2,808,925	$ 107,171	$ (331,826)	$ 206,049,955

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

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

Continued

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, 2019

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the East Orange Board of Education. The Board of Education is defined in Note 1(A) to the Board's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (U.S. Uniform Guidance) and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of $323,390 for the general fund and a decrease of $37,159 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:

	Federal	State	Total
General Fund	$ 587,882	$ 208,497,237	$ 209,085,119
Special Revenue Fund	10,221,201	19,384,591	29,605,792
Capital Projects Fund		17,499,731	17,499,731
Debt Service Fund		3,495,837	3,495,837
Food Service Fund	6,022,462	68,736	6,091,198
Total Financial Assistance	$ 16,831,545	$ 248,946,132	$ 265,777,677

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, 2019

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the Food Distribution Program as non-cash assistance represent current year value received and current year distributions, respectively. TPAF Social Security contributions in the amount of $6,116,413 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, 2019. The amount reported as TPAF Pension System Contributions in the amount of $17,659,266 , TPAF Post-Retirement Medical Benefits Contributions in the amount of $8,010,216 and TPAF Long-Term Disability Insurance in the amount of $11,861 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2019. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling $17,499,731 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, 2019.

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

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long-Term Disability Insurance Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

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

Federal Program	Amount
Title I, Part A: *Grants to Local Educational Agencies*	$3,536,670

NOTE 8 DE MINIMIS INDIRECT COST RATE

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

EXHIBIT K-6

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Part I – Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued:	Unmodified		
Internal control over financial reporting:			
1) Material weakness(es) identified?		yes	X no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	X yes		none reported
Noncompliance material to the basic financial statements noted?	X yes		no

Federal Awards Section

Internal Control over compliance:			
1) Material weakness(es) identified?		yes	X no
2) Were significant deficiencies identified that were not considered to be material weaknesses?		yes	X none reported
Type of auditor's report on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	X yes		no

Identification of major programs:

CFDA Number(s)	FAIN Numbers	Name of Federal Program or Cluster
84.010	S010A170030	Title I
84.010	N/A	Title I SIA
84.027	H027A170100	IDEA Part B Basic
84.173	H183A170114	IDEA Preschool
84.367A	S367A180029	Title II

Dollar threshold used to determine Type A Programs	$ 750,000		
Auditee qualified as low-risk auditee?		yes	X no

EXHIBIT K-6

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Part I – Summary of Auditor's Results

State Awards Section

Type of auditors' report on compliance for major programs:	Unmodified
Internal Control over compliance:	
1) Material weakness(es) identified?	____ yes __X__ no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	____ yes __X__ none reported
Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended?	__X__ yes ____ no

Identification of major programs:

GMIS Number(s)	Name of State Program
495-034-5120-078	Equalization Aid
495-034-5120-089	Special Education Aid
495-034-5120-084	Security Aid
495-034-5120-085	Adjustment Aid
495-034-5120-086	Preschool Education Aid
495-034-5120-014	Transportation Aid

Dollar threshold used to determine Type A programs:	$ 3,000,000
Auditee qualified as low-risk auditee?	__X__ yes ____ no

EAST ORANGE BOARD OF EDUCATION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Part 2 – Schedule of Financial Statement Findings

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

Finding 2019-001

We noted the financial transactions of an $18.6 million Energy Savings Refunding Bond bank account with U.S. Bank were not being recorded in the District's accounting records. In addition, the payments made by the bank (fiscal agent) to vendors from these accounts were not included on the bills list and therefore not approved in the official minutes.

Criteria or specific requirement:

State Department of Education's GAAP Technical Accounting Manual

Condition:

The transactions relating to the energy savings improvement program bank account maintained by the fiscal agent were not reported on the District's accounting records or included in the Treasurer's report.

Context

The transactions related to the $18.6 million energy savings improvement program bank account were not reflected in the District's records during the year and, therefore, were not included in the Treasurer's report.

Effect

Accounting records did not reflect all financial transactions of the District.

Cause

Unknown.

Recommendation

The District record all the transactions of its energy savings refunding bond bank account in their financial accounting records. In addition, payments to vendors be included on the bills list and be made part of the official minutes prior to the payment by the fiscal agent.

View of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and 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, 2019

Part 2 – Schedule of Financial Statement Findings

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

Finding 2019-002

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

- Unrecorded accounts payable for services rendered during 2018/2019.
- Purchase orders classified as encumbrances were either misclassified or determined to be invalid at year end.

Criteria or specific requirement

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

Condition

Certain charges for services rendered in the General Fund were unrecorded at year end. In addition, certain purchase orders classified as encumbrances payable were determined to be accounts payable or invalid at year end in both the General and Special Revenue Funds.

Context

Accounts payable totaling $3.5 million were unrecorded in the General Fund consisting of charter schools ($1.5 million), social security ($1.1 million), tuition charges ($660K) and pension charges ($240K). In addition, certain encumbrances were deemed either misclassified or invalid in the General and Special Revenue Funds in the aggregate amount of $1.2 million and $427K, respectively. It was also noted that purchase orders classified as encumbrances in the General and Special Revenue Funds were reclassified to accounts payable, $331,000 and $1,500, respectively, in each fund and cancelled $299,000 and $417,000, respectively, in each fund.

Effect

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

Cause

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

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Part 2 – Schedule of Financial Statement Findings

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

Finding 2019-002 Continued)

Recommendation

Internal controls be enhanced to ensure that vendor invoices for services rendered are properly accrued as accounts payable at year end. Furthermore, purchase orders be reviewed, properly classified and cancelled at year end.

View of Responsible Officials and Planned Corrective Action

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

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 2019-003

Our audit with respect to school purchasing revealed the following:

a) Supporting documentation for purchases made through state contract and cooperative purchasing was not available.
b) Contracts awarded through Extraordinary Unspecifiable Services (EUS) and for professional services were not subsequently advertised.
c) Vendors paid for goods and/or services in excess of the bid threshold that were not approved in the minutes.

Criteria or specific requirement:

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

Condition:

a) Supporting state contract detail (1 vendor) and cooperative purchase detail (3 vendors) was not available for the acquisition of computers and computer equipment and boiler repair services.
b) Two (2) contracts awarded through EUS for proprietary services and two (2) contracts awarded as professional services for home instruction and tutoring were not subsequently advertised.
c) Three (3) vendors paid in excess of the bid threshold for tutoring and HVAC services were not approved in the minutes.

Context:

See Condition.

Effect:

Noncompliance with requirements of the Public School Contracts Law.

Cause:

Unknown.

Recommendation:

It is recommended that with respect to school purchasing:

a) Supporting state contract and cooperative purchasing documentation be retained for audit.
b) In all instances, contracts awarded for EUS and professional services be subsequently advertised.
c) In all instances, contracts that exceed the bid threshold be procured in accordance with the Local Public Contracts Law.

View of Responsible Officials and Planned Corrective Actions:

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, 2019

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 2019-004

Our audit with respect to school purchasing revealed supporting documentation for purchases made through state contract and cooperative purchases was not available.

Federal Program Information:

	CFOA
Title I	84.010
Title I SIA	84.010

Criteria or Specific Requirement:

Title I Grant Compliance Supplement 2019 – Allowable Costs

Condition:

Supporting state contract detail and cooperative purchase detail was not available for the acquisition of computers and computers equipment.

Questioned Cost:

Unknown.

Context

See Condition.

Effect:

Noncompliance with requirements of Federal Grant Compliance Supplement.

Cause:

Unknown.

Recommendation:

Supporting state contract and cooperative purchasing documentation be obtained and available for audit.

View of Responsible Officials and Planned Corrective Actions:

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

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 2019-005

Our audit with respect to school purchasing revealed the following:

a) Supporting documentation for purchases made through state contract and cooperative purchases was not available.
b) Contracts awarded through Extraordinary Unspecifiable Services (EUS) and for professional services were not subsequently advertised.
c) Vendors paid for goods and/or services in excess of the bid threshold that were not approved in the minutes.

State program information:

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

Criteria or specific requirement:

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

Condition:

a) Supporting state contract detail (1 vendor) and cooperative purchasing detail (3 vendors) was not available for the acquisition of computer equipment and boiler repair services.
b) Two (2) contracts awarded through EUS for proprietary services and two (2) contracts awarded as professional education services for home instruction and tutoring were not subsequently advertised.
c) Three (3) vendors paid in excess of the bid threshold for tutoring and HVAC services were not approved in the minutes.

Questioned Costs

Unknown.

Context:

See Condition.

Effect:

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

Cause:

Unknown.

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 2019-005 (Continued)

Recommendation:

It is recommended that with respect to school purchasing:

a) Supporting state contract and cooperative purchasing documentation be obtained and available for audit.
b) In all instances, contracts awarded for EUS and professional services be subsequently advertised.
c) In all instances, contracts that exceed the bid threshold be procured in accordance with the Local Public Contracts Law.

View of Responsible Officials and Planned Corrective Actions:

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, 2019

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

2018-001

Condition:

The Debt Service Fund expenditures exceeded revenues resulting in an operating deficit at June 30, 2018.

Status

Corrective action has been taken.

2018-002

Condition:

Certain charges for services rendered in the General Fund were unrecorded at year end. In addition, certain purchase orders classified as encumbrances payable were determined to be accounts payable or invalid at year end. It was also noted that prior year encumbrances were posted to the general ledger accounts payable account rather than the respective budget accounts.

Status

See Finding 2019-002.

2018-003 and 2018-006

Condition:

a) Vendor invoices were not detailed as to the number of hours worked and the corresponding hourly rates.
b) Supporting approved cooperative bid rates were not in agreement with rates charged per the vendor invoice for landscaping materials and flooring materials and services.
c) Supporting approved publicly bid rates were not in agreement with rates charged per vendor invoices for snow plowing services. Additional amounts were charged for salting operations.

Status:

See Finding 2019-003 and 2019-005.

EAST ORANGE BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Uniform Guidance and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS (Continued)

2018-004

Condition:

Reimbursements were not requested timely through the Grant Management System (GMS) for amounts expended for the various grant programs.

Status

Corrective action has been taken.

2018-005

Condition:

The 2017/2018 grant awards were not amended to include available carryover balances as a result of the prior year unexpended grant balances.

Status

Corrective action has been taken.