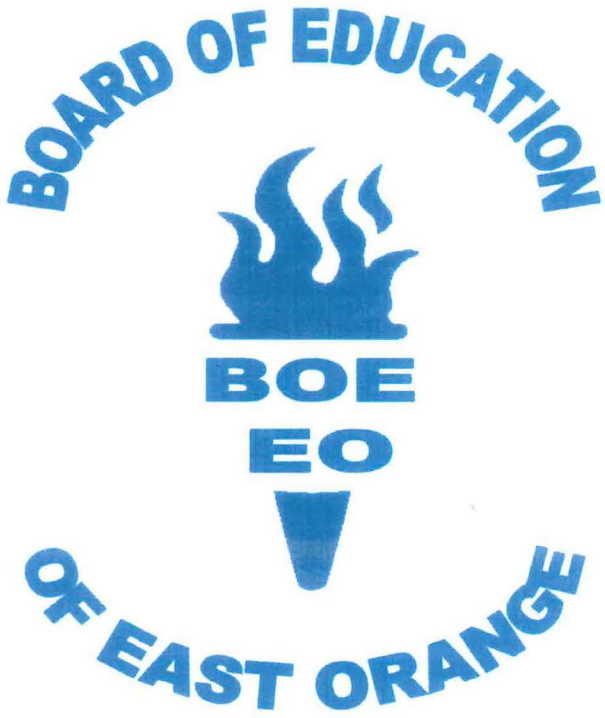
COMPREHENSIVE ANNUAL FINANCIAL REPORT



"RISING TO A STANDARD OF EXCELLENCE"

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(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, 2020

Prepared by

East Orange Board of Education
Finance Department

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INTRODUCTORY SECTION

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

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

Superintendent of Schools
Mr. AbdulSaleem Hasan
abdulsaleem.hasan@eastorange.k12.nj.us

Board Secretary/School Business Administrator
Ms. Beth Brooks

Assistant School Business Administrator
Mrs. Christina Hunt

January 8, 2020

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, 2020 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 2019-2020 fiscal year with an average daily enrollment of 9,311 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
2019-20	9311	(6.0)
2018-19	9870	(0.9)
2017-18	9959	1.0
2016-17	9863	(4.9)
2015-16	10,371	5.6
2014-15	9,820	(2.2)
2013-14	10,041	(2.5)
2012-13	10,302	(3.1)
2011-12	10,637	8.4
2010-11	9,817	(4.4)

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

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

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

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

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

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

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

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

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

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

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

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

3. MAJOR INITIATIVES TO IMPROVE INSTRUCTION

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

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

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

Mathematics:

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

English Language Arts:

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

Progress Monitoring and Interventions:

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

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

4. INTERNAL ACCOUNTING CONTROLS

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

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

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

5. BUDGETARY CONTROLS

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2020.

6. ACCOUNTING SYSTEM AND REPORTS

The District's accounting records reflect GAAP, as promulgated by the GASB. Under this model, the District's basic financial statements include district-wide statements, consisting of a statement of net assets and a statement of activities. These statements present information about the District as a whole and recognize revenues and expenses based on the accrual method of accounting. The accounting system of the District is organized on the basis of funds. These funds are explained in the Financial Section - Notes to the Financial Statements, Note 1, of this report.

7. CASH MANAGEMENT

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

8. RISK MANAGEMENT

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

9. SERVICE EFFORTS AND ACCOMPLISHMENTS

Through the development of the Transformation Plan for East Orange Campus High School [EOCHS], twelve Career and Technical Education Pathways were established. The Transformation Plan has resulted in enhancements in student choices of career or college majors, completion of college level course work through its Dual College Enrollment Initiative with Pillar College as well as significant improvements in Attendance, Discipline. The school also offers Vocational Student Organizations as vital components of the CTE curriculum Pathways. Students are able to enhance their experiences in their CTE course of study in Future Business Leaders of America, Distributive Education Clubs of America, Business Professionals of America, Technology Students Association, and Family, Career, and Community Leaders of America. Students in these co-curricular offerings have the opportunity to compete at the local, state, and national levels.

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

The district's Visual and Performing Arts Middle/ High School continues to be recognized as one of the country's outstanding performing and fine arts schools. The school was awarded bronze status during 2015 through 2020 by US News. Lastly, as a special guest of President Obama at the 2015 Kennedy Center Honors the 38th Annual National Celebration of the Arts, the Tyson High School choir performed "Blessed Assurance" with Ms. CeCe Winans to honor the school matriarch Cicely L. Tyson.

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

10. OTHER INFORMATION

State statutes require an annual audit by independent Certified Public Accountants (CPAs) or Registered Municipal Accountants. The Board has selected the accounting firm of Lerch, Vinci & Higgins, LLP to perform the District's annual audit for 2019 - 2020.

11. ACKNOWLEDGMENTS

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

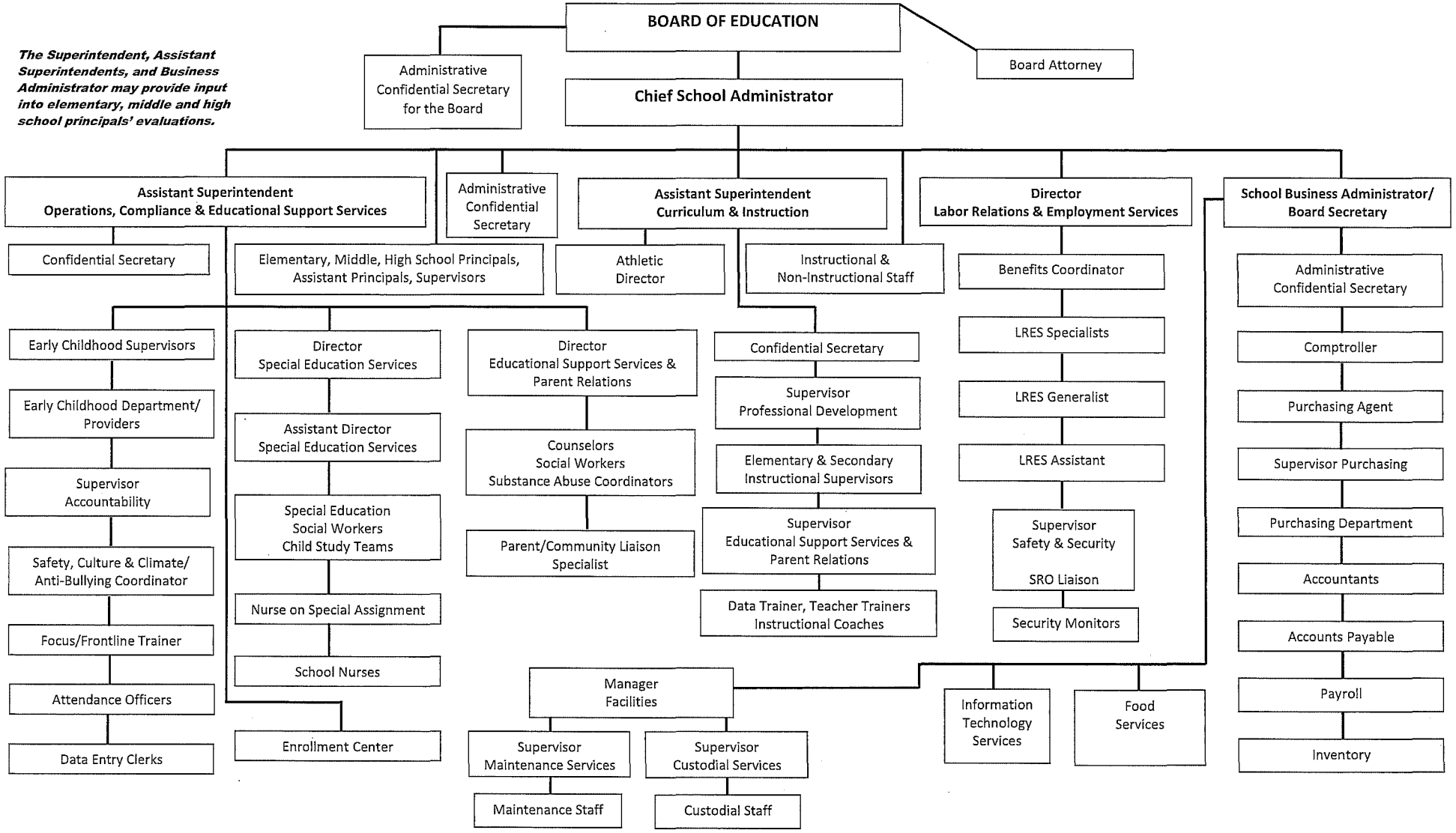
Respectfully Submitted,

AbdulSaleem Hasan
Superintendent of Schools

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.



EAST ORANGE BOARD OF EDUCATION
COUNTY OF ESSEX, NEW JERSEY

ROSTER OF OFFICIALS
JUNE 30, 2020

MEMBERS OF THE BOARD OF EDUCATION

	Official Title	Term Expires
Ms. Terry S. Tucker	President	2023
Ms. Marsha Wilkerson	Vice President	2021
Ms. Darlene Clovis	Board Member	2022
Mr. Cameron B. Jones, Sr.	Board Member	2023
Ms. Andrea McPhatter	Board Member	2021
Mrs. Tashia Owens Muhammad	Board Member	2021
Mr. Wayne R. Stackhouse, Jr.	Board Member	2022

OTHER OFFICIALS

Dr. Kevin West, Superintendent of Schools

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

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

Ms. Beth Brooks, Board Secretary/School Business Administrator

Mrs. Christina Hunt, Assistant School Business Administrator

Ms. Annmarie Corbitt, Treasurer of School Monies

Created 11-13-2020
By Barbara McDaniels

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

ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
RALPH M. PICONE, III, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA
CHRIS SOHN, CPA
CHRISTOPHER M. VINCI, 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, 2020 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, 2020, 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 January 6, 2021 on our consideration of the East Orange Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Orange Board of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the East Orange Board of Education's internal control over financial reporting and compliance.

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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
January 6, 2021

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, 2020

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, 2020. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. Certain comparative information between the current year (2019-2020) and the prior year (2018-2019) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2019-2020 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 $175,993,884 (net position).
- The District's total net position decreased $2,341,586.
- Overall district revenues were $296,729,704. General revenues accounted for $190,384,171 or 64% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for $106,345,533 or 36% of total revenues.
- The school district had $293,586,589 in expenses for governmental activities; only $101,074,053 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted State aid) of $190,373,847 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 $25,469,443 a decrease of $1,237,459 when compared to the previous year ending fund balance.
- The General Fund unassigned fund deficit at June 30, 2020 was $15,191,284 an increase in the deficit of $870,566 when compared with the beginning deficit at July 1, 2019 of $14,320,718.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

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.

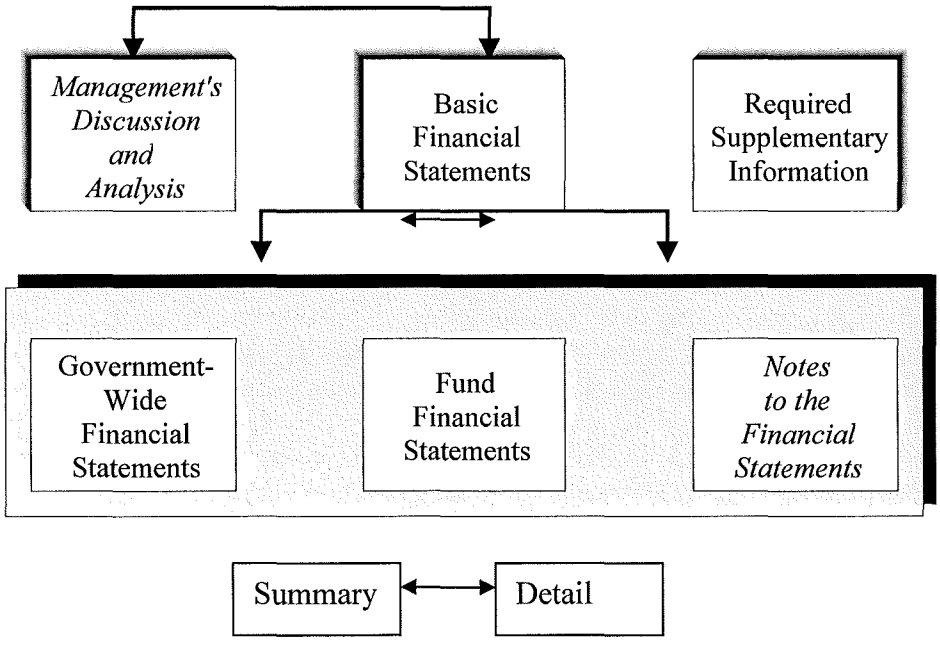
- The remaining statements are *fund financial statements* that focus on *individual* parts of the District, reporting the District's operations in *more detail* than the district-wide statements.

    - 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, 2020

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.

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, 2020

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 $175,993,884 as of June 30, 2020 and $178,335,470 as of June 30, 2019.

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, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current Assets	$ 46,895,005	$ 38,784,418	$ 608,979	$ 1,177,153	$ 47,503,984	$ 39,961,571
Capital Assets	301,649,807	297,930,422	8,657	11,052	301,658,464	297,941,474
Total Assets	348,544,812	336,714,840	617,636	1,188,205	349,162,448	337,903,045
Deferred Outflows of Resources	7,914,208	14,115,772	-	-	7,914,208	14,115,772
Total Assets and Deferred Outflows of Resources	356,459,020	350,830,612	617,636	1,188,205	357,076,656	352,018,817
Liabilities						
Non-Current Liabilities	134,162,288	135,325,784			134,162,288	135,325,784
Current Liabilities	21,673,924	12,221,386	663	380,481	21,674,587	12,601,867
Total Liabilities	155,836,212	147,547,170	663	380,481	155,836,875	147,927,651
Deferred Inflows of Resources	25,233,751	25,755,696	12,146	-	25,245,897	25,755,696
Total Liabilities and Deferred Inflows of Resources	181,069,963	173,302,866	12,809	380,481	181,082,772	173,683,347
Net Position						
Net Investment in Capital Assets	259,307,518	259,177,058	8,657	11,052	259,316,175	259,188,110
Restricted	8,309,792	9,249,161			8,309,792	9,249,161
Unrestricted	(92,228,253)	(90,898,473)	596,170	796,672	(91,632,083)	(90,101,801)
Total Net Position	$ 175,389,057	$ 177,527,746	$ 604,827	$ 807,724	$ 175,993,884	$ 178,335,470

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, 2020

Change in Net Position
For The Fiscal Years Ended June 30, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total	
Revenues	2020	2019	2020	2019	2020	2019
Program Revenues						
Charges for Services	$ 12,160	$ 236,790	$ 531,569	$ 912,311	$ 543,729	$ 1,149,101
Operating Grants and Contributions	92,185,383	97,942,315	4,739,911	6,091,198	96,925,294	104,033,513
Capital Grants and Contributions	8,876,510	17,499,731			8,876,510	17,499,731
General Revenues						
Property Taxes	24,227,937	24,168,761			24,227,937	24,168,761
State and Federal Aid	164,374,449	168,141,004			164,374,449	168,141,004
Other	1,771,461	1,334,733	10,324	9,368	1,781,785	1,344,101
Total Revenues	**291,447,900**	**309,323,334**	**5,281,804**	**7,012,877**	**296,729,704**	**316,336,211**
Expenses						
Instruction						
Regular	138,070,765	139,185,600			138,070,765	139,185,600
Special Education	30,891,738	32,117,840			30,891,738	32,117,840
Other Instruction	8,699,379	8,221,850			8,699,379	8,221,850
School Sponsored Activities and Athletics	1,532,335	1,831,639			1,532,335	1,831,639
Community Services		1,611			-	1,611
Support Services						
Student and Instruction Related Services	53,780,965	54,516,017			53,780,965	54,516,017
General Administrative Services	2,876,751	3,053,785			2,876,751	3,053,785
School Administrative Services	15,535,702	14,651,066			15,535,702	14,651,066
Central Services	4,997,151	4,797,644			4,997,151	4,797,644
Admin. Info. Technology	856,501	1,229,696			856,501	1,229,696
Plant Operations and Maintenance	24,625,386	25,942,065			24,625,386	25,942,065
Pupil Transportation	7,790,088	6,465,271			7,790,088	6,465,271
Interest on Long-Term Debt	3,929,828	3,674,077			3,929,828	3,674,077
Food Services	-	-	5,484,701	7,024,218	5,484,701	7,024,218
Total Expenses	**293,586,589**	**295,688,161**	**5,484,701**	**7,024,218**	**299,071,290**	**302,712,379**
Change in Net Position	**(2,138,689)**	**13,635,173**	**(202,897)**	**(11,341)**	**(2,341,586)**	**13,623,832**
Change in Net Position	**(2,138,689)**	**13,635,173**	**(202,897)**	**(11,341)**	**(2,341,586)**	**13,623,832**
Net Position, Beginning of Year	**177,527,746**	**163,892,573**	**807,724**	**819,065**	**178,335,470**	**164,711,638**
Net Position, End of Year	**$ 175,389,057**	**$ 177,527,746**	**$ 604,827**	**$ 807,724**	**$ 175,993,884**	**$ 178,335,470**

Governmental Activities. The District's total governmental activities' revenues, which includes State and Federal grants, were $291,447,900 and $309,323,334 for the fiscal years ended June 30, 2020 and June 30, 2019, respectively. Property taxes of $24,227,937 and $24,168,761 represented 8% and 7% of the revenues for the fiscal years ended June 30, 2020 and 2019, respectively. Another significant portion of revenue came from unrestricted State aid and Federal aid of $164,374,449 and $168,141,004 which represented 56% and 54% of the revenues for the fiscal years ended June 30, 2020 and 2019, respectively. Revenues from operating grants and contributions of $92,185,383 and $97,942,315 represented 32% and 32% of the revenues for the fiscal years ended June 30, 2020 and 2019, respectively. Capital grants and contributions of $8,876,510 and $17,499,731 represented 3% and 6% of the revenues for the fiscal year ended June 30, 2020 and 2019, 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 $293,586,589 and $295,688,161 for the fiscal years ended June 30, 2020 and 2019. The District's expenses are predominantly related to educating and caring for students. Instruction totaled $179,194,217 and $181,358,540 (61% and 61%) of total expenditures for the fiscal years ended June 30, 2020 and 2019, respectively. Student support services, totaled $110,462,544 and $110,655,544 (37% and 37%) of total expenditures and interest on long-term debt totaled $3,929,828 and $3,674,077 (2% and 2%) of total expenditures for the fiscal years ended June 30, 2020 and 2019, respectively.

Total governmental activities expenses for the fiscal year ended June 30, 2020 surpassed revenues decreasing net position by $2,138,689 over the previous year from $177,527,746 at June 30, 2019 to $175,389,057 at June 30, 2020.

The cost of all *governmental* activities this year was $293,586,589 a decrease of $2,101,572 or 1% over the previous year. The cost of governmental activities were funded by the following program and general revenues:

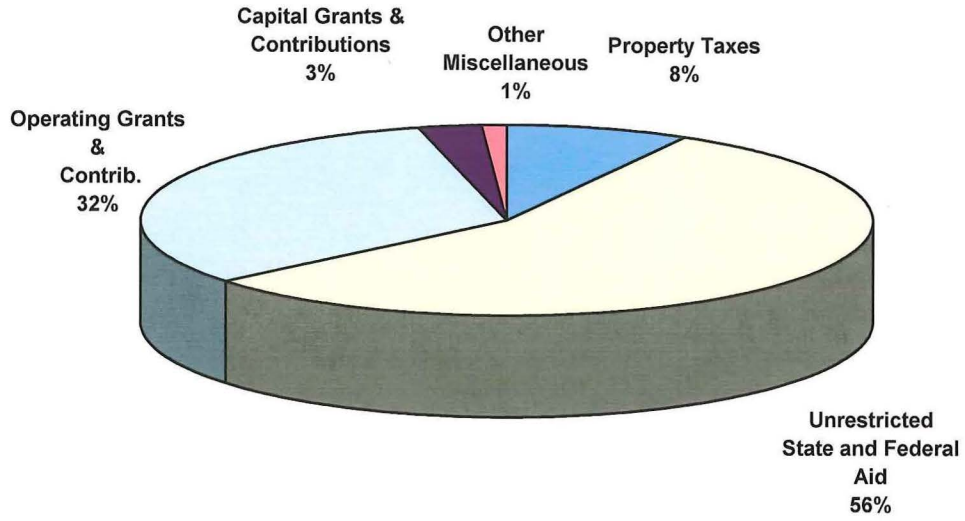
- The federal and state governments subsidized certain programs with operating grants and contributions of $92,185,383 (exclusive of capital projects), a decrease of $5,756,932. The state contributions from the Educational Facilities Construction and Financing Aid Program which financed capital project costs decreased $8,623,221 from the previous year and the District realized decreases from Federal and State sources for unrestricted formula aid of $3,766,555.

- 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.

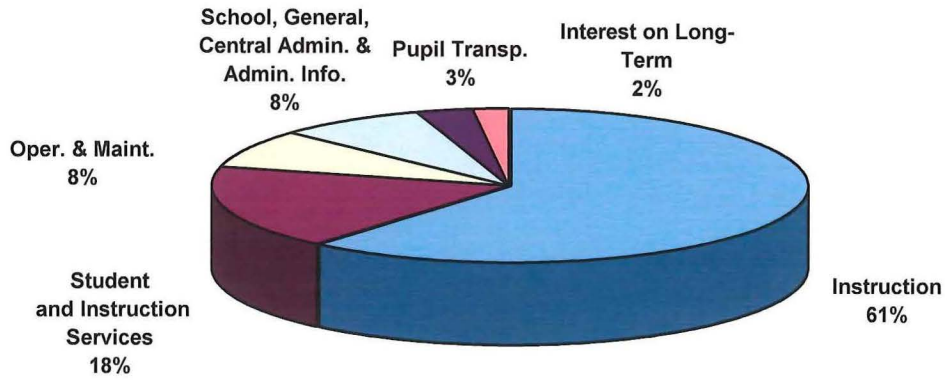
- District's costs in the amount of $24,227,937 were provided from property taxes. The property taxes levied in 2020 increased $59,176.

- Other general revenues totaling $1,771,461 were provided from miscellaneous local sources.

Revenues by Source- Governmental Activities



Expenditures by Type- Governmental Activities



Expenses decreased in 2020 by $2,101,572 from $295,688,161 in 2019. Instruction related expenses decreased $2,164,323 and support services expenses decreased $193,000. 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 increased by $255,751 from 2020 to 2019 primarily due to the decreased adjustment required for accreted interest for the 1998 Capital Appreciation Certificates and the increase in the interest requirement for the ESIP program.

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

Net Cost of Governmental Activities. The District's total cost of services were $293,586,589 and $295,688,161 for the fiscal years ended June 30, 2020 and 2019, respectively. After applying program revenues, derived from charges for services and operating grants and contributions of $92,197,543 and $98,179,105 and capital grants and contribution of $8,876,510 and $17,499,731, the net cost of services of the District were $192,512,536 and $180,009,325 for the fiscal years ended June 30, 2020 and 2019, respectively.

Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of (Revenue from) Services	
	2020	2019	2020	2019
Instruction				
Regular	$ 138,070,765	$ 139,185,600	$ 90,634,296	$ 90,607,177
Special Education	30,891,738	32,117,840	17,386,946	16,894,307
Other Instruction	8,699,379	8,221,850	5,878,987	4,750,462
School Sponsored Activities and Athletics	1,532,335	1,831,639	1,525,955	1,769,593
Community Services		1,611		1,611
Support Services				
Student and Instruction Related Services	53,780,965	54,516,017	36,313,872	35,898,946
General Administrative Services	2,876,751	3,053,785	2,873,154	3,014,252
School Administrative Services	15,535,702	14,651,066	12,268,626	11,011,091
Central Services	4,997,151	4,797,644	4,974,941	4,598,640
Admin. Info. Technology	856,501	1,229,696	853,486	1,200,625
Plant Operations and Maintenance	24,625,386	25,942,065	11,636,994	3,636,024
Pupil Transportation	7,790,088	6,465,271	6,612,620	5,259,772
Interest on Long-Term Debt	3,929,828	3,674,077	1,552,659	1,366,825
Total	**$ 293,586,589**	**$ 295,688,161**	**$ 192,512,536**	**$ 180,009,325**

Business-Type Activities – The District's total business-type activities revenues were $5,281,804 and $7,012,877 for the years ended June 30, 2020 and June 30, 2019. Charges for services accounted for 10% and 11% of total revenues and operating grants and contributions accounted for 90% and 89% of total revenue for the fiscal years ended June 30, 2020 and 2019.

The total cost of all business-type activities programs and services were $5,484,701 and $7,024,218 for the years ended June 30, 2020 and 2019 which represented a decrease of $1,539,517 (22%) over the previous year. The District's expenses are related to Food Service programs provided to all students, teachers and administrators within the District. The decrease in expenses was due to school closings as the result of Covid-19.

Business-Type Activities (Continued)

The business-type activities revenues and transfers for the fiscal year ended June 30, 2020 were less than expenses decreasing net position by $202,897 from the previous year from $807,724 at June 30, 2019 to a net position of $604,827 at June 30, 2020.

- Some of the cost was paid by users of the District's food service program for a total of $531,569 a decrease of $380,742 (42%). This decrease was due to school closing as the result of Covid-19.

- The Federal and State governments subsidized the food service program with grants and contributions of $4,739,911 in 2020 and $6,091,198 in 2019, a decrease of $1,351,287 (22%). This decrease again was due to school closing as the result of Covid-19.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of $25,469,443 for the fiscal year ended June 30, 2020 compared to $26,706,902 for the fiscal year ended June 30, 2019. This decrease was primarily the result of the change in fund balance of the General Fund which decreased $2,381,480 from the previous year and change in the Capital Projects Fund which increased $1,141,541, primarily as a result of the funding related to the equipment lease. Unassigned fund balance of the General Fund remained in a deficit position at June 30, 2020 of $15,191,284 a deficit increase of $860,566 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 $18,426,392 which are budgeted for the current fiscal year (2019/2020) by the District but provided for and recorded as a payable in the subsequent fiscal year by the State in their 2020/2021 fiscal year budget. A portion of fund balance was designated for use in the District's 2020/2021 General Fund budget in the amount of $8,155,399. The remainder of the General Fund fund balance is nonspendable, $245,834, 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 $1,092,589; 2) capital reserves $5,741,312; $5,433,557 which was designated for use in the 2020/2021 General Fund budget; 3) maintenance reserve of $1,809,519; $1,000,000 which was designated for use in the 2020/2021 General Fund budget; and 4) reserve for register audit recoveries $752,663.

Governmental Funds (Continued)

Revenues for the District's governmental funds were $277,780,933 and $285,477,806, while total expenditures were $286,324,892 and $282,791,341 for the fiscal years ended June 30, 2020 and 2019.

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, 2020	June 30, 2019	Amount of Increase (Decrease)	Percent Change
Local Sources				
Property Tax Levy	$ 22,344,274	$ 21,908,798	$ 435,476	2%
Miscellaneous	1,145,406	1,201,213	(55,807)	-5%
State Sources	209,246,459	208,497,237	749,222	0%
Federal Sources	451,941	587,882	(135,941)	-23%
Total General Fund Revenues	$ 233,188,080	$ 232,195,130	$ 992,950	

The General Fund revenues increased $992,950 or less than 1% over the previous year. Local property taxes increased $435,476. State aid revenues increased $749,222 and Federal aid revenues decreased $135,941. The increase in State aid was the primarily the result of an increase in on behalf TPAF contributions and the decrease in Federal aid was primarily due to the decreased receipts of the SEMI/ARRA medical assistance program aid in 2020. Miscellaneous revenues decreased $55,807. 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 $3,405,504 and $3,536,670 for the fiscal years ended June 30, 2020 and 2019.

General Fund (Continued)

The following schedule presents a summary of General Fund expenditures.

	June 30, 2020	June 30, 2019	Amount of Increase (Decrease)	Percent Change
Instruction	$ 140,795,389	$ 135,317,321	$ 5,478,068	4%
Support Services	97,969,870	94,278,725	3,691,145	4%
Capital Outlay	209,805	338,217	(128,412)	-38%
Total Expenditures	$ 238,975,064	$ 229,934,263	$ 9,040,801	4%

Total General Fund expenditures increased $9,040,801 or 4% from the previous year. The net increase in 2019/2020 can be attributed to increased expenditures for instruction, general administrative, custodial services, workmen's compensation and health benefit costs and increased on behalf contributions paid by the State in the amount of $1,263,463.

In Fiscal Year 2020 General Fund revenues and other financing sources were less than expenses and other financing uses decreasing fund balance by $2,381,480 from the previous year. After deducting nonspendable, restricted and assigned fund balance, the unassigned fund deficit increased $870,566 from $14,320,718 at June 30, 2019 to $15,191,284 at June 30, 2020. As discussed earlier the deficit is the result of the State deferral of certain state aid payments at year end totaling $18,426,392 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 $29,698,627 and $29,656,835 for the years ended June 30, 2020 and 2019. State sources accounted for the majority of Special Revenue Fund's revenue which represented 64% and 65% of the total revenues for the years ended June 30, 2020 and 2019.

Special Revenue Fund (Continued)

Total Special Revenue Fund revenues increased $41,792 or less than 1% from the previous year. State sources decreased $368,201 or 2%, while Federal sources increased $405,231 or 4%. The local grants increased $4,762.

Expenditures of the Special Revenue Fund were $26,293,123 and $26,774,715 for the fiscal years ended June 30, 2020 and 2019. Instructional expenditures were $18,241,189 and $19,443,506 or 69% and 73% and expenditures for the support services were $7,920,919 and $6,969,079 or 30% and 26% of total expended for the fiscal years ended June 30, 2020 and 2019. In addition the Special Revenue Fund contributed $3,405,504 and $3,536,670 in 2020 and 2019 to the General Fund as a contribution for School Based Budget expenditures.

Total Special Revenue Fund expenditures decreased $481,592 or 2% from the previous year. Instructional expenditures decreased $1,202,317 or 6% while support services expenditures increased $951,840 or 14%. Capital outlay expenditures decreased $231,115.

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 $1,141,541 resulting in a fund balance of $22,858,475 at June 30, 2020. As previously stated, this increase was the result of funding related to the equipment lease. Of the fund balance at June 30, 2020 $5,936,293 was restricted for the payment of 1998 capital lease obligations. The remaining restricted fund balance of $16,922,182 was restricted and available to fund capital improvement projects, primarily the energy savings program and the equipment lease.

Revenues of the Capital Projects Fund were $9,514,726 and $17,870,041 for the years ended June 30, 2020 and 2019. State sources which represent 93% and 98% of the total revenues for each respective year are funded by the School Development Authority (SDA). The enactment of the "Educational Facilities Construction and Financing Act", the School Development Authority (SDA) funds all construction and improvement projects over $500,000. Thus the need for the district to finance major capital projects through the issuance of debt has been virtually eliminated.

Other financing sources of the Capital Projects fund were $7,306,500 of lease proceeds for the acquisition of computer equipment and supplies.

Expenditures of the capital projects fund were $15,366,705 and $20,392,363 for the years ended June 30, 2020 and 2019. The decrease in expenditures during the year represented the decreased activity from various improvements and renovations completed by the SDA in the amount of $8,623,221 and $2,515,955 which represented expenditures to Honeywell for the energy savings improvement program and $3,262,317 for expenditures related to the equipment lease.

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

The Debt Service Fund revenues and other financing sources exceeded the expenditures by $2,480 resulting in a fund balance of $4,936 compared to a fund balance deficit of $2,456 in the previous year.

Debt Service Fund (Continued)

Revenues of the Debt Service Fund were $5,379,500 and $5,755,800 for the years ended June 30, 2020 and 2019. Local property taxes represented 35% while state sources represented the remaining 61% of the total revenue. Transfers in from the Capital Projects Fund were $312,980 and $312,983 for the fiscal years ended June 30, 2020 and 2019 and represented interest earnings reserved for the payment of capital lease obligations.

Expenditures of the Debt Service Fund were $5,690,000 and $5,690,000 for the fiscal years ended June 30, 2020 and 2019. 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 a decrease in budgetary fund balance of $2,181,184 over the previous year. After deducting nonspendable, restricted and assigned fund balance of $17,797,316 the unassigned fund balance decreased from $3,905,378 at June 30, 2019 to a fund balance of $3,235,108 at June 30, 2020 which represented a decrease of $670,270.

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of June 30, 2020 and 2019 amounted to $301,658,464 and $297,941,474 (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 2019-2020 and 2018-2019 amounted to $11,276,217 and $10,762,935 for governmental activities and $2,395 in 2019/2020 for business-type activities.

Capital Assets at June 30, 2020 and 2019
(Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	$ 2,645,706	$ 2,645,706			$ 2,645,706	$ 2,645,706
Construction in Progress	35,440,932	24,048,467			35,440,932	24,048,467
Building and Building Improvements	259,138,823	269,349,394			259,138,823	269,349,394
Machinery and Equipment	4,344,492	1,814,889	$ 8,657	$ 11,052	4,353,149	1,825,941
Vehicles	79,854	71,966	-	-	79,854	71,966
Total Net Position	$ 301,649,807	$ 297,930,422	$ 8,657	$ 11,052	$ 301,658,464	$ 297,941,474

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

LONG TERM LIABILITIES

At June 30, 2020 and 2019, the District's long-term liabilities consisted of Certificate of Participation payable of $39,392,136 and $41,854,137, capital leases of $7,306,500 for the year ended 2020, interlocal agreement payable to the City of $18,500,766 and $18,614,318, net pension liability of $64,751,807 and $70,631,337 compensated absences payable of $1,893,682 and $1,957,284 and liabilities for claims and judgements and accrued liability for insurance claims in the aggregate amount of $2,317,397 and $2,268,708.

Outstanding Long-Term Debt at June 30, 2020 and 2019

	2020	2019
Certificates of Participation	$ 39,392,136	$ 41,854,137
Capital Leases	7,306,500	
Interlocal Agree. Payable (Inc. Unamortized Prem.)	18,500,766	18,614,318
Claims and Judgements Payable	974,703	1,140,081
Accrued Liability for Insurance Claims	1,342,694	1,128,627
Net Pension Liability	64,751,807	70,631,337
Compensated Absences Payable	1,893,682	1,957,284
Total Expenditures	$ 134,162,288	$ 135,325,784

Certificates of Participation included capital appreciation debt which increased $3,227,999 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 2020-2021 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 2020-2021. Budgeted expenditures in the General Fund increased by $4,290,633 to $214,338,406 in fiscal year 2020-2021.

EAST ORANGE BOARD OF EDUCATION
EAST ORANGE, NEW JERSEY

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

DISTRICT WIDE FINANCIAL STATEMENTS

EAST ORANGE BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 15,320,376	$ 173,911	$ 15,494,287
Receivables, net	5,850,034	493,347	6,343,381
Inventory	245,834	46,052	291,886
Internal Balances	104,331	(104,331)	
Restricted Assets:			
Cash and Cash Equivalents	12,438,432		12,438,432
Investments with Fiscal Agent	12,935,998		12,935,998
Capital Assets:			
Not Being Depreciated	38,086,638		38,086,638
Being Depreciated, Net	263,563,169	8,657	263,571,826
Total Assets	348,544,812	617,636	349,162,448
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows on Net Pension Liability	7,914,208	-	7,914,208
Total Assets and Deferred Outflows of Resources	356,459,020	617,636	357,076,656
LIABILITIES			
Accounts Payable and Other Current Liabilities	17,923,950	663	17,924,613
Payable to Other Governments	275,984		275,984
Accrued Interest	248,362		248,362
Unearned Revenue	3,225,628		3,225,628
Noncurrent Liabilities:			
Due Within One Year	7,123,556		7,123,556
Due Beyond One Year	127,038,732	-	127,038,732
Total Liabilities	155,836,212	663	155,836,875
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources on Net Pension Liability	25,233,751	-	25,233,751
Deferred Commodities Revenue	-	12,146	12,146
Total Deferred Inflows of Resources	25,233,751	12,146	25,245,897
Total Liabilities and Deferred Inflows of Resources	181,069,963	12,809	181,082,772
NET POSITION			
Net Investment in Capital Assets	259,307,518	8,657	259,316,175
Restricted for:			
Capital Projects	5,742,674		5,742,674
Debt Service	4,936		4,936
Maintenance Reserve	1,809,519		1,809,519
Other Purposes	752,663		752,663
Unrestricted	(92,228,253)	596,170	(91,632,083)
Total Net Position	$ 175,389,057	$ 604,827	$ 175,993,884

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, 2020

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	$ 138,070,765		$ 47,436,469		$ (90,634,296)		$ (90,634,296)
Special Education	30,891,738		13,504,792		(17,386,946)		(17,386,946)
Other Instruction	8,699,379		2,820,392		(5,878,987)		(5,878,987)
School Sponsored Activities and Athletics	1,532,335		6,380		(1,525,955)		(1,525,955)
Support Services:					-		
Student & Instruction Related Services	53,780,965		17,467,093		(36,313,872)		(36,313,872)
General Administrative Services	2,876,751		3,597		(2,873,154)		(2,873,154)
School Administrative Services	15,535,702		3,267,076		(12,268,626)		(12,268,626)
Central Services	4,997,151		22,210		(4,974,941)		(4,974,941)
Admin Info Technology	856,501		3,015		(853,486)		(853,486)
Plant Operations and Maintenance	24,625,386	$ 12,160	4,099,722	$ 8,876,510	(11,636,994)		(11,636,994)
Pupil Transportation	7,790,088		1,177,468		(6,612,620)		(6,612,620)
Interest on long-term debt	3,929,828	-	2,377,169	-	(1,552,659)	-	(1,552,659)
Total Governmental Activities	293,586,589	12,160	92,185,383	8,876,510	(192,512,536)	-	(192,512,536)
Business-Type Activities:							
Food Service	5,484,701	531,569	4,739,911	-	-	$ (213,221)	(213,221)
Total Business-Type Activities	5,484,701	531,569	4,739,911	-	-	(213,221)	(213,221)
Total Primary Government	$ 299,071,290	$ 543,729	$ 96,925,294	$ 8,876,510	(192,512,536)	(213,221)	(192,725,757)

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, 2020

	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	$ 22,344,274		$ 22,344,274
Property Taxes, levied for debt service,net	1,883,663		1,883,663
Federal and State Aid for School Based Budgets	3,405,504		3,405,504
State Aid - Unrestricted	159,850,277		159,850,277
State Aid - Restricted for Debt Service Principal	1,118,668		1,118,668
Miscellaneous Income	1,771,461	$ 10,324	1,781,785
Total General Revenues	190,373,847	10,324	190,384,171
Change in Net Position	(2,138,689)	(202,897)	(2,341,586)
Net Position, Beginning of Year	177,527,746	807,724	178,335,470
Net Position, End of Year	$ 175,389,057	$ 604,827	$ 175,993,884

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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 13,170,547	$ 2,144,893		$ 4,936	$ 15,320,376
Receivables, Net					
Receivables From Other Governments	898,960	4,826,072			5,725,032
Receivables Other	110,689				110,689
Due from Other Funds	118,644				118,644
Inventory	245,834				245,834
Restricted Assets:					
Cash and Cash Equivalents			$ 12,438,432		12,438,432
Investments with Fiscal Agent	-	-	12,935,998	-	12,935,998
Total Assets	$ 14,544,674	$ 6,970,965	$ 25,374,430	$ 4,936	$ 46,895,005
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 7,785,144	$ 2,172,668	$ 2,515,955		$ 12,473,767
Payable to State Government		254,640			254,640
Payable to Federal Government		21,344			21,344
Due to Other Funds	-				-
Claims and Judgements Payable	2,434,802				2,434,802
Accrued Liabilities for Insurance Claims	1,718,696				1,718,696
Other Liabilities	-	1,296,685			1,296,685
Unearned Revenue	-	3,225,628	-	-	3,225,628
Total Liabilities	11,938,642	6,970,965	2,515,955	-	21,425,562
Fund Balances					
Nonspendable Fund Balance					
Inventory	245,834				245,834
Restricted Fund Balance					
Capital Reserve	307,755				307,755
Capital Reserve - Designated for Subsequent Year's Expenditures	5,433,557				5,433,557
Capital Lease Obligations			5,936,293		5,936,293
Capital Projects			16,922,182		16,922,182
Debt Service				$ 4,936	4,936
Maintenance Reserve	809,519				809,519
Maintenance Reserve - Designated for Subsequent Year's Expenditures	1,000,000				1,000,000
Register Audit Recoveries	752,663				752,663
Assigned Fund Balance					
Year End Encumbrances	1,092,589				1,092,589
Designated for Subsequent Year's Expenditures	8,155,399				8,155,399
Unassigned Fund Balance	(15,191,284)	-	-	-	(15,191,284)
Total Fund Balances	2,606,032	-	22,858,475	4,936	25,469,443
Total Liabilities and Fund Balances	$ 14,544,674	$ 6,970,965	$ 25,374,430	$ 4,936	

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 $467,094,003 and the accumulated depreciation is $165,444,196.	301,649,807
The District has financed capital assets through the issuance of long-term obligations. The interest accrual at year end is :	(248,362)
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)	(17,319,543)
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)	(134,162,288)
Net Position of Governmental Activities	$ 175,389,057

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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources:					
Property Tax Levy	$ 22,344,274			$ 1,883,663	$ 24,227,937
Miscellaneous	1,145,406	$ 55,805	$ 638,216	-	1,839,427
Total - Local Sources	23,489,680	55,805	638,216	1,883,663	26,067,364
State Sources	209,246,459	19,016,390	8,876,510	3,495,837	240,635,196
Federal Sources	451,941	10,626,432	-	-	11,078,373
Total Revenues	233,188,080	29,698,627	9,514,726	5,379,500	277,780,933
EXPENDITURES					
Current:					
Instruction					
Regular Instruction	102,938,404	16,685,313			119,623,717
Special Education Instruction	28,996,789	782,950			29,779,739
Other Instruction	7,329,642	772,926			8,102,568
School Spons. Activities and Athletics	1,530,554				1,530,554
Community Services					-
Support Services					
Student & Instruction Related Services	42,731,615	7,916,590			50,648,205
General Administrative Services	2,875,745				2,875,745
School Administrative Services	14,411,212				14,411,212
Central Services	4,990,952				4,990,952
Admin Info Technology	855,660				855,660
Plant Operations and Maintenance	24,318,927		1,034		24,319,961
Pupil Transportation	7,785,759	4,329			7,790,088
Debt Service:					
Principal				1,826,433	1,826,433
Interest			710,889	3,863,567	4,574,456
Capital Outlay	209,805	131,015	14,654,782	-	14,995,602
Total Expenditures	238,975,064	26,293,123	15,366,705	5,690,000	286,324,892
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,786,984)	3,405,504	(5,851,979)	(310,500)	(8,543,959)
OTHER FINANCING SOURCES (USES)					
Lease Proceeds			7,306,500		7,306,500
Transfers In	3,405,504			312,980	3,718,484
Transfers Out	-	(3,405,504)	(312,980)	-	(3,718,484)
Total Other Financing Sources and Uses	3,405,504	(3,405,504)	6,993,520	312,980	7,306,500
Net Change in Fund Balances	(2,381,480)	-	1,141,541	2,480	(1,237,459)
Fund Balance, Beginning of Year	4,987,512	-	21,716,934	2,456	26,706,902
Fund Balance, End of Year	$ 2,606,032	$ -	$ 22,858,475	$ 4,936	$ 25,469,443

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, 2020

Total net change in fund balances - governmental funds (Exhibit B-2)		$ (1,237,459)
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	$ 14,995,602	
Depreciation Expense	(11,276,217)	
		3,719,385
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		(104,492)
The issuance of long-term debt (e.g. interlocal agreements, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmentral funds report the effect of premiums related to ESIP bonds when they are issued, whereas these amounts are expensed and or deferred and amortized in the statement of activities.		
Debt Issued		
Capital Leases Agreements	(7,306,500)	
Amortization of Premium on Energy Savings Proc.	113,552	
		(7,192,948)
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		(3,227,999)
In the statement of activities, certain operating benefits/(expenses) - compensated absences net pension expenses and claims and judgements - are measured by the amounts earned or incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (paid):		
Claims and Judgements Payable	(48,689)	
Pension Expense (PERS)	434,405	
Pension Expense (ECPF)	(234,494)	
Compensated Absences	63,602	
		214,824
Change in net position of governmental activities (Exhibit A-2)		$ (2,138,689)

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

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF NET POSITION
JUNE 30, 2020

	Business-Type Activities Enterprise Fund Food Services
ASSETS	
Current Assets	
Cash	$ 173,911
Intergovernmental Receivable	
Federal	489,322
State	4,025
Inventories	46,052
Total Current Assets	713,310
Capital Assets	
Furniture, Machinery & Equipment	128,647
Less: Accumulated Depreciation	(119,990)
Total Capital Assets, Net	8,657
Total Assets	$ 721,967
LIABILITIES	
Current Liabilities	
Due to Other Funds	104,994
Total Current Liabilities	104,994
DEFERRED INFLOW OF RESOURCES	
Deferred Commodities Revenue	12,146
Total Liabilities and Deferred Inflows of Resources	117,140
NET POSITION	
Invested in Capital Assets	8,657
Unrestricted	596,170
Total Net Position	$ 604,827

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

EAST ORANGE BOARD OF EDUCATION
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Business-Type Activities Enterprise Fund Food Services
OPERATING REVENUES	
Charges for Services	
Daily Sales - Reimbursable Programs	$ 104,625
Daily Sales - Non Reimbursable Programs	426,944
Total Operating Revenues	531,569
OPERATING EXPENSES	
Salaries and Employee Benefits	2,329,090
Cost of Sales - Reimbursable Programs	1,898,805
Cost of Sales - Non Reimbursable Programs	215,031
Repair and Maintenance Services	159,897
Management and Administrative Fees	404,700
Insurance	141,630
General Supplies	266,914
Miscellaneous Expenditures	66,239
Depreciation	2,395
Total Operating Expenses	5,484,701
Operating (Loss)	(4,953,132)
NONOPERATING REVENUES/(EXPENSES)	
Interest Earnings	10,324
State Sources	
School Lunch Program	50,900
Federal Sources	
School Breakfast Program	1,232,398
National School Lunch Program	2,726,166
National School Lunch Program - PB	65,759
Fresh Fruits and Vegetables Program	248,605
After School Snack Program	45,551
Food Distribution Program	370,532
Total Nonoperating Revenues	4,750,235
Change in Net Position	(202,897)
Total Net Position - Beginning of Year	807,724
Total Net Position - End of Year	$ 604,827

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, 2020

	Business-Type Activities Enterprise Fund Food Services
Cash Flows from Operating Activities	
Cash Received from Customers	$ 610,697
Cash Payments for Employees' Salaries and Benefits	(2,329,090)
Cash Payments to Suppliers for Goods and Services	(2,782,339)
Net Cash (Used) for Operating Activities	(4,500,732)
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	5,044,137
Net Cash Provided by (Used for) Noncapital Financing Activities	5,044,137
Cash Flows from Investing Activities	
Interest Earnings	10,324
Net Cash Provided by Investing Activities	10,324
Net Decrease in Cash and Cash Equivalents	553,729
Cash (Overdraft), Beginning of Year	(379,818)
Cash, End of Year	$ 173,911
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities	
Operating (Loss)	$ (4,953,132)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) for Operating Activities	
Depreciation Expense	2,395
Non Cash Federal Assistance - Food Distribution Program	370,532
Changes in Assets and Liabilities:	
(Increase)/Decrease in Other Receivable	79,128
(Increase)/Decrease in Inventory	(13,105)
Increase/(Decrease) in Due to Other Funds	1,304
Increase/(Decrease) in Deferred Commodities Revenue	12,146
Total Adjustments	452,400
Net Cash (Used) for Operating Activities	$ (4,500,732)
Non Cash Investing, Capital and Financing Activities	
Value Received Food Distribution Program	$ 382,678

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, 2020

	Unemployment Compensation Trust	Robeson Field Private Purpose Trust Fund	Agency Fund
ASSETS			
Cash	$ 190,646	$ 10,350	$ 4,712,600
Due from Other Funds	1,612,864	-	663
Total Assets	1,803,510	10,350	$ 4,713,263
LIABILITIES			
Payroll Deductions and Withholdings			$ 2,975,601
Payable to State Government			
Due to Other Funds	13,785		1,613,392
Due to Student Groups	-	-	124,270
Total Liabilities	13,785	-	$ 4,713,263
NET POSITION			
Held in Trust for Unemployment Claims and Other Purposes	$ 1,789,725	$ 10,350	

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, 2020

	Unemployment Compensation Trust	Robeson Field Private Purpose Trust Fund
ADDITIONS		
Contributions		
Employee	$ 250,308	
District	200,000	
Interest	4,388	$ 125
Total Additions	454,696	125
DEDUCTIONS		
Unemployment Claims	362,700	-
Total Deductions	362,700	-
Change in Net Position	91,996	125
Net Position, Beginning of the Year	1,697,729	10,225
Net Position, End of the Year	$ 1,789,725	$ 10,350

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. A Business Administrator/Board Secretary is also appointed by the Board and oversees the business functions of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. The Board currently operates a Pre-Kindergarten through grade twelve (12) school district.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. As a Type I school district, the Board does not have the authority to issue school bonds and notes. Such debt is issued by the City of the District. The Superintendent is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent to the Board.

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

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

B. New Accounting Standards

For fiscal year 2020, there were no GASB statements required to be adopted and implemented by the District.

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

- GASB No. 84, *Fiduciary Activities,* implementation postponed will be effective beginning with the fiscal year ending June 30, 2021. 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,* implementation postponed will be effective beginning with the fiscal year ending June 30, 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

- GASB No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period,* implementation postponed will be effective beginning with the fiscal year ending June 30, 2022. The objectives of this Statement is to improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities.

- GASB No. 92, *Omnibus 2020,* implementation postponed will be effective beginning with the fiscal year ending June 30, 2022 except requirements related to GASB No. 87 and Implementation Guide No. 2019-3 are effective upon issuance. The objective of this Statement is to enhance comparability in the application of accounting and financial reporting requirements and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics.

- GASB No. 96, *Subscription – Based Information Technology Arrangements,* will be effective beginning with the fiscal year ending June 30, 2023. The objective of this Statement will be to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability or a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

- GASB No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No.84, and a Supersession of GASB Statement No. 32,* the section that maybe applicable to the District will be effective beginning with the fiscal year ending June 30, 2022. The objective of this Statement is to provide more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements

The financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the District's enterprise funds. Fiduciary funds are excluded from the district-wide financial statements.

District-Wide Financial Statements

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

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

As a general rule the effect of interfund activity has been eliminated from the district-wide financial statements. Exceptions to this general rule are charges between the Board's proprietary 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

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

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

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

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

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

Additionally, the District 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting

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

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Inventories

The cost of inventories of the governmental fund types are recorded as expenditures at the time individual inventory items are purchased.

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method and consist of food and expendable supplies. The cost of such inventories is recorded as expenses when consumed rather than when purchased. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities inventory at year-end is reported as deferred inflows of resources.

4. Restricted Assets

Certain assets are classified as restricted on the balance sheet because they are maintained in separate bank accounts and their use is limited by Interlocal and Lease-Purchase Agreements for capital projects and for the 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

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board has one item which arises only under the accrual basis of accounting that qualifies for reporting in this category. The 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Deferred Outflows/Inflows of Resources (Continued)

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

7. Compensated Absences

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

8. Pensions

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

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

9. Long-Term Obligations

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

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

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.

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.

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).

Capital Reserve - Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2020/2021 District budget certified for taxes.

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 2020/2021 District budget certified for taxes

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

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 2020/2021 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.

11. Fund Balance Policies

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

3. Tuition 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 2018-2019 and 2019-2020 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 $(17,319,543) difference are as follows:

Deferred Outflows on Net Pension Liability	$ 7,914,208
Deferred Inflows on Net Pension Liability	(25,233,751)
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	$ (17,319,543)

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including certificates of participation capital leases, claims and judgements payable, accrued liability for insurance claims, net pension liability, compensated absences and the interlocal agreement are not due and payable in the current period and therefore are not reported in the funds." The details of this $(134,162,288) difference are as follows:

Certificates of Participation	$ (39,392,136)
Capital Leases	(7,306,500)
Claims and Judgements Payable	(974,703)
Accrued Liability for Insurance Claims	(1,342,694)
Net Pension Liability	(64,751,807)
Compensated Absences	(1,893,682)
Interlocal Agreement Payable - (Including Unamortized Premium)	(18,500,766)
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	$ (134,162,288)

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 2019/2020. Also, during 2019/2020 the Board increased the original budget by $10,498,879. The increase was funded by the additional appropriation of maintenance reserve, grant awards and the reappropriation of prior year general fund encumbrances.

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

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

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Excess Expenditures Over Appropriations

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

General Fund	Modified Budget	Actual	Unfavorable Variance
Behavioral Disabilities			
Salaries of Teachers	$ 928,725	$ 938,820	$ 10,095
Resource Room/Resource Center			
Salaries of Teachers	1,707,717	1,762,034	54,317
Preschool Disabilities - Full Time			
Salaries of Teachers	509,579	574,108	64,529
Alternative Education Program - Instruction			
Other Purchased Services	10,903	55,002	44,099
Undist. Expenditures - Impvt of Instructional Services			
Purchased Profesional Educational Services	132,024	134,065	2,041
Undist. Expenditures - Edu. Media Services			
Salaries	3,244,229	3,302,604	58,375
Undist. Expenditures - Supp. Serv. - General Admin			
Judgments Against the School District	250,887	456,286	205,399
Undistributed Expenditures - Custodial Services			
Cleaning, Repair and Maintenance	486,991	495,757	8,766
Unallocated Benefits			
Social Security Contributions	3,840,852	3,906,140	65,288

The above variances were offset with other available resources.

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2020 is as follows:

Balance, July 1, 2019	$ 5,741,312
Balance, June 30, 2020	$ 5,741,312

$5,433,557 of the capital reserve balance at June 30, 2020 was designated and appropriated for use in the 2020/2021 original budget certified for taxes.

D. Maintenance Reserve

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

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

The activity of the maintenance reserve for the fiscal year ended June 30, 2020 is as follows:

Balance, July 1, 2019		$ 2,500,000
Approved in District Budget	$ 500,000	
Withdrawel Approved by Board Resolution	190,481	
		690,481
Balance, June 30, 2020		$ 1,809,519

The withdrawals from the maintenance reserve were for use in required maintenance activities for school facilities. $1,000,000 of the maintenance reserve balance at June 30, 2020 was designated and appropriated for use in the 2020/2021 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

Bank balances are insured up to $250,000 in the aggregate by the FDIC for each bank. NCUSIF insures credit union accounts up to $250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of $250,000 for each failed brokerage firm. At June 30, 2020, the book value of the Board's deposits were $32,846,315 and bank and brokerage firm balances of the Board's deposits amounted to $43,049,705. 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	$ 35,272,253
Uninsured and Collateralized	7,777,452
	$ 43,049,705

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, 2020 the Board's bank balance of $7,777,452 was exposed to custodial credit risk as follows:

Depository Account	
Uninsured and Collateralized	
Collateral held by pledging financial institution's trust department or agent but not in the Board's name	$ 7,777,452

Investments

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

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments (Continued)

As of June 30, 2020, the Board had the following investments:

Investment Type:	Fair Value
U.S. Government Securities	$ 12,935,998

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, 2020, the Board's investments were exposed to custodial credit risk as follows:

	Fair Value
Uninsured and Collateralized	
Collateral held by pledging financial institution's trust department or agent but not in the Board's name	$ 12,935,998

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 was based on quoted market prices.

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

B. Receivables

Receivables as of June 30, 2020 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	$ 898,960	$ 4,826,072	$ 493,347	$ 6,218,379
Accounts	110,689	-	-	110,689
Gross Receivables	1,009,649	4,826,072	493,347	6,329,068
Less: Allowance for Uncollectibles	-	-	-	-
Net Total Receivables	$ 1,009,649	$ 4,826,072	$ 493,347	$ 6,329,068

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	$ 723,659
Grant draw downs reserved for encumbrances	2,501,969
Total unearned revenue for governmental funds	$ 3,225,628

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Balance, July 1, 2019	Increases	Decreases	Balance, June 30, 2020
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 2,645,706			$ 2,645,706
Construction in progress	24,048,467	$ 11,392,465	-	35,440,932
Total capital assets, not being depreciated	26,694,173	11,392,465	-	38,086,638
Capital assets, being depreciated:				
Buildings and Land/Building Improvements	415,466,139		$ (716,520)	414,749,619
Machinery and equipment	9,989,855	3,578,263	(127,248)	13,440,870
Vehicles	951,906	24,874	(159,904)	816,876
Total capital assets being depreciated	426,407,900	3,603,137	(1,003,672)	429,007,365
Less accumulated depreciation for:				
Buildings and Land/Building Improvements	(146,116,745)	(10,210,571)	716,520	(155,610,796)
Machinery and equipment	(8,174,966)	(1,048,661)	127,279	(9,096,348)
Vehicles	(879,940)	(16,985)	159,873	(737,052)
Total accumulated depreciation	(155,171,651)	(11,276,217)	1,003,672	(165,444,196)
Total capital assets, being depreciated, net	271,236,249	(7,673,080)	-	263,563,169
Government activities capital assets, net	$ 297,930,422	$ 3,719,385	$ -	$ 301,649,807

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	Balance, July 1, 2019	Increases	Decreases	Balance, June 30, 2020
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	$ 152,696	-	$ (24,049)	$ 128,647
Total capital assets being depreciated	152,696	-	(24,049)	128,647
Less accumulated depreciation for:				
Machinery and equipment	(141,644)	$ (2,395)	24,049	(119,990)
Total accumulated depreciation	(141,644)	(2,395)	24,049	(119,990)
Total capital assets, being depreciated, net	11,052	(2,395)	-	8,657
Business-type activities capital assets, net	$ 11,052	$ (2,395)	$ -	$ 8,657

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

Governmental activities:	
Instruction	
Regular	$ 10,486,882
Total Instruction	10,486,882
Support Services	
Student and Instruction Related Services	338,287
School Administration	169,143
Operations and Maintenance of Plant	281,905
Total Support Services	789,335
Total Governmental Activities	$ 11,276,217
Business-Type Activities:	
Food Service Fund	$ 2,395

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2020:

Project	Remaining Commitment
Energy Savings Improvement Program	$ 15,035,439

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2020, is as follows:

Due To/From Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Food Service Enterprise Fund	$ 104,331
General Fund	Unemployment Trust Fund	13,785
General Fund	Payroll Agency Fund	528
Unemployment Trust Fund	Payroll Agency Fund	1,612,864
Student Activities	Food Service Enterprise Fund	663
Total		$ 1,732,171

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

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

Interfund Transfers

	Transfer In:		
	General	Debt Service	Total
Transfer Out:			
Special Revenue Fund	$ 3,405,504		$ 3,405,504
Capital Projects Fund	-	$ 312,980	312,980
Total transfers out	$ 3,405,504	$ 312,980	$ 3,718,484

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

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Capital Leases

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

The capital assets acquired through capital leases are as follows:

	Governmental Activities
Computer Equipment	$ 3,262,317

The unexpended proceeds from capital leases in the amount of $4,076,383 at June 30, 2020 are held with the Fiscal Agent.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

Fiscal Year Ended June 30,	Governmental Activities
2021	$ 1,533,760
2022	1,533,760
2023	1,533,760
2024	1,533,760
2025	1,533,760
Total minimum lease payments	7,668,800
Less: amount representing interest	(362,300)
Present value of minimum sale/leaseback payments	$ 7,306,500

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Lease Purchase Agreements

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

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

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

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

The unexpended proceeds from the sale of the certificates, including interest earned on balances which remain on deposit are held with the respective agents. The following is a summary of balances by account type as of June 30, 2020:

Principal	$155,965
Reserve Deposit	5,697,092

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, 2020.

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
2021	$ 5,690,000
2022	5,690,000
2023	5,690,000
2024	5,690,000
2025	5,690,000
2026-2028	22,770,000
	51,220,000
Less: Unaccreted Value of Capital Appreciation Certificates at June 30, 2020	(11,827,864)
	$ 39,392,136

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, 2020:

Construction/Escrow	$14,993,128
Capitalized Interest	367,264

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

Governmental Activities:

Fiscal Year Ending June 30,	Interlocal Agreement
2021	$ 731,200
2022	1,261,200
2023	1,289,700
2024	1,445,450
2025	1,421,950
2026-2030	5,659,250
2031-2035	5,865,250
2036-2040	6,548,150
2041	1,398,800
Total	25,620,950
Less: Amount Representing Interest	9,040,950
	$ 16,580,000

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2020 was as follows:

4% of Equalized Valuation Basis (Municipal)	$ 125,865,136
Less: Net Debt (Type I School Debt)	16,580,000
Remaining Borrowing Power	$ 109,285,136

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2020, was as follows:

	Balance, July 1, 2019	Additions	Reductions	Balance, June 30, 2020	Due Within One Year
Governmental Activities:					
Interlocal Agreement Payable	$ 16,580,000			$ 16,580,000	
Deferred Amounts:					
Add: Original Issue Preimum	2,034,318	-	$ 113,552	1,920,766	-
Total Interlocal Agreement Payable	18,614,318	-	113,552	18,500,766	-
Certificate of Participation	41,854,137	$ 3,227,999	$ 5,690,000	$ 39,392,136	$ 5,690,000
Capital Leases		7,306,500		7,306,500	1,433,556
Claims and Judgements Payable	1,140,081		165,378	974,703	
Accrued Liability for Insurance Claims	1,128,627	214,067		1,342,694	
Net Pension Liability	70,631,337		5,879,530	64,751,807	
Compensated Absences Payable	1,957,284	-	63,602	1,893,682	-
Governmental Activity Long-Term Liabilities	$ 135,325,784	$ 10,748,566	$ 11,798,510	$ 134,162,288	$ 7,123,556

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

NOTE 5 OTHER INFORMATION

A. Risk Management

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

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

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2020, 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 $6,470,895 reported at June 30, 2020 is based on the requirements of the Governmental Accounting Standards Board, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the workmen's compensation and liability plan for the fiscal years ended June 30, 2020 and 2019 are as follows:

	Year Ended June 30, 2020	Year Ended June 30, 2019
Governmental Activities		
Unpaid Claims, beginning of fiscal year	$ 6,588,595	$ 6,420,428
Incurred claims (Includes IBNR)	1,013,235	1,669,564
Claim payments	(1,130,935)	(1,501,397)
Total Governmental Activities	$ 6,470,895	$ 6,588,595
Analysis of Claims Liability		
General Fund	$ 4,153,498	$ 4,319,887
Long-Term Liabilities	2,317,397	2,268,708
Total Governmental Activities	$ 6,470,895	$ 6,588,595

The District is also 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 insurance claims.

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

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

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

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, 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
2020	$ 200,000	$ 250,308	$ 362,700	$ 1,789,725
2019	450,000	246,784	343,348	1,697,729
2018	300,000	309,883	511,635	1,341,768

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, 2020, 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, 2020, the District has not estimated its arbitrage earnings due to the IRS, if any.

D. Employee Retirement Systems and Pension Plans

Plan Descriptions and Benefits Provided

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

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

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Public Employees' Retirement System (PERS) (Continued)

The following represents the membership tiers for PERS:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon 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.

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

The following represent the membership tiers for TPAF:

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

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Service retirement benefits of 1/55th 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.

Other Pension Funds

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

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

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

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

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Plan Amendments

The authority to amend the provisions of the above plans rests with 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.

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.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2019 is $18.1 billion and the plan fiduciary net position as a percentage of the total pension liability is 56.27%. The collective net pension liability of the State funded TPAF at June 30, 2019 is $61.5 billion and the plan fiduciary net position as a percentage of total pension liability is 26.95%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2018 which were rolled forward to June 30, 2019.

Actuarial Methods and Assumptions

In the July 1, 2018 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 2020.

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, 2020 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the State's annual pension contribution was less than the actuarial determined amount. For 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 2020, 2019 and 2018 were equal to the required contributions.

During the fiscal years ended June 30, 2020, 2019 and 2018 the Board was required to contribute for PERS and DCRP and the State of New Jersey, as a nonemployer contributing entity, contributed for TPAF, respectively for normal cost pension and unfunded accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Year Ended June 30,	PERS	On-behalf TPAF	DCRP
2018	$ 3,219,317	$ 13,128,500	$ 46,596
2019	3,454,341	17,659,266	48,072
2020	3,370,513	19,157,779	37,650

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions (Continued)

In addition for fiscal years 2020, 2019 and 2018 the District contributed $19,027, $22,759 and $67,325, respectively for PERS and the State contributed $10,181, $11,861 and $14,503, 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 $6,060,407 during the fiscal year ended June 30, 2020 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as both a revenue and expense/expenditure in accordance with GASB No. 85.

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

Public Employees Retirement System (PERS)

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* (GASB No. 68) requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer allocation percentages presented are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the measurement period July 1, 2018 through June 30, 2019. Employer allocation percentages have been rounded for presentation purposes.

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

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages are presented for each group. The allocation percentages for each group as of June 30, 2019 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2019.

At June 30, 2020, the District reported in the statement of net position (accrual basis) a liability of $62,435,390 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of July 1, 2018. The District's proportionate share of the net pension liability was based on the ratio of the District's share of contributions to the pension plan relative to the total contributions of all participating governmental entities, for the year ended June 30, 2019. At June 30, 2019, the District's proportionate share was .34651 percent, which was a decrease of .00077 percent from its proportionate share measured as of June 30, 2018 of .34728 percent.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

For the fiscal year ended June 30, 2020, the District recognized in the district-wide statement of activities (accrual basis) pension expense of $2,936,108 for PERS. The pension contribution made by the District during the current 2019/2020 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, 2020 with a measurement date of the prior fiscal year end of June 30, 2019. 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, 2020 for contributions made subsequent to the measurement date. At June 30, 2020, 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	$ 1,120,634	$ 275,812
Changes of Assumptions	6,234,403	21,671,126
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		985,567
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	559,171	2,210,161
Total	$ 7,914,208	$ 25,142,666

At June 30, 2020, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense/(benefit) as follows:

Year Ending June 30,	Total
2021	$ (2,114,924)
2022	(5,778,246)
2023	(6,162,382)
2024	(2,872,949)
2025	(299,957)
Thereafter	-
	$ (17,228,458)

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The District's total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

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

Assumptions for mortality improvements are based on Society of Actuaries Scale MP-2019.

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

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

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, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the PERS's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
US Equity	28.00%	8.26%
Non-US Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
High Yield	2.00%	5.37%
Real Assets	2.50%	9.31%
Private Credit	6.00%	7.92%
Real Estate	7.50%	8.33%
Private Equity	12.00%	10.85%

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
2020	June 30, 2019	6.28%
2019	June 30, 2018	5.66%

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, 2057
Municipal Bond Rate *	From July 1, 2057 and Thereafter

* The municipal bond return rate used is 3.50% as of the measurement date of June 30, 2019. 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 6.28%, 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 (5.28 percent) or 1-percentage-point higher (7.28 percent) than the current rate:

	1% Decrease 5.28%	Current Discount Rate 6.28%	1% Increase 7.28%
District's Proportionate Share of the PERS Net Pension Liability	$ 78,866,043	$ 62,435,390	$ 48,590,237

The sensitivity analysis was based on the proportionate share of the District's net pension liability as of the measurement date of June 30, 2019. A sensitivity analysis specific to the District's net pension liability at June 30, 2019 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 measurement period July 1, 2018 through June 30, 2019. 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, 2019, 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, 2020, the District recognized in the district-wide statement of activities (accrual basis) pension expense of $31,835,517 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, 2020 the State's proportionate share of the net pension liability attributable to the District is $539,743,527. The nonemployer allocation percentages are based on the ratio of the State's contributions made as a nonemployer attributable to the District adjusted for unpaid early retirement incentives relative to total contributions to TPAF during the year ended June 30, 2019. At June 30, 2019, the State's share of the net pension liability attributable to the District was .87948 percent, which was an increase of .00911 percent from its proportionate share measured as of June 30, 2018 of .87037 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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

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

Assumptions for mortality improvements are based on Society of Actuaries Scale MP-2019.

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

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the TPAF's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
US Equity	28.00%	8.26%
Non-US Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
High Yield	2.00%	5.37%
Real Assets	2.50%	9.31%
Private Credit	6.00%	7.92%
Real Estate	7.50%	8.33%
Private Equity	12.00%	10.85%

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
2020	June 30, 2019	5.60%
2019	June 30, 2018	4.86%

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, 2054
Municipal Bond Rate *	From July 1, 2054 and Thereafter

* The municipal bond return rate used is 3.50% as of the measurement date of June 30, 2019. 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 5.60%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (4.60 percent) or 1-percentage-point higher (6.60 percent) than the current rate:

	1% Decrease (4.60%)	Current Discount Rate (5.60%)	1% Increase (6.60%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	$ 636,477,082	$ 539,743,527	$ 459,485,222

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District as of the measurement date of June 30, 2019. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2019 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.

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, 2019 was 100.77% 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 $317,940 for fiscal year 2020.

At June 30, 2020, the District reported in the statement of net position (accrual basis) a liability of $2,316,417 for its proportionate share of the ECPF net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the District's proportionate share was 6.9414 percent, which was a decrease of .2280 percent from its proportionate share measured as of June 30, 2018 of 7.1694.

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, 2020, the District recognized in the district wide statement of activities (accrual basis) a pension expense of $552,434 for ECPF. At June 30, 2020, the District reported deferred inflows of resources related to ECPF from the following sources in the amount of $91,085.

	Deferred Inflows of Resources
Net Difference Between Projected and Actual On Pension Plan Investments	$ 91,085

Actuarial Assumptions

The District's total pension liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary Increases	4.50%
Investment Rate of Return	6.00%
Cost-of-living adjustments	2.00%

- Mortality rates:

  Active members, inactive members and healthy retirees:
  110% of PubG-2010 mortality tables with MP-2018 mortality projection, in 2019.

  RP-2000 separate annuitant and non-annuitant tables with static projections through the valuation year plus 7 years for annuitants and the valuation year plus 15 years for non-annuitants, in 2018.

  Disabled retirees:
  110% of PubNJ-2010 mortality tables with MP-2018 mortality projection, in 2019.

  1994 Group Annuity Mortality Table set forward 10 years, in 2018.

Long-Term Rate of Return

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target assets allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of June 30, 2019 and 2018 are summarized in the following table:

Asset Class	Real Rate of Return*	
	2019	2018
U.S. Fixed Income	1.96%	1.75%
U.S. Large Cap Equity	6.41%	6.40%
U.S. Small Cap Equity	6.41%	6.40%

* Net of 2% inflation assumption.

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

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

Discount Rate

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

Year	Measurement Date	Discount Rate
2020	June 30, 2019	6.00%
2019	June 30, 2018	6.00%

Sensitivity of Net Pension Liability

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

	Decrease (5.0%)	Discount Rate (6.0%)	Increase (7.0%)
District's Proportionate Share of the Net Pension Liability	$ 3,130,300	$ 2,316,417	$ 1,611,647

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, 2019. 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.

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

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

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, 2018:

Active Plan Members	216,892
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	148,051
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Total	364,943

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.

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Investment Valuation

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

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2019 is $41.7 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, 2018 which were rolled forward to June 30, 2019.

Actuarial Methods and Assumptions

In the June 30, 2018 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 $1.28 billion to the OPEB plan in fiscal year 2019.

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. over a period not to exceed thirty years. 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, 2020, 2019 and 2018 were $7,107,187, $8,010,216 and $8,479,419, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund – Local Education Retired Employees Plan for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey. The on-behalf OPEB contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 85.

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

GASB Statement No. 75 requires participating employers in the State Health Benefit Program Fund – Local Education Retired Employees Plan to recognize their proportionate share of the collective OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The nonemployer allocation percentages presented are based on the ratio of the State's contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the measurement period July 1, 2018 through June 30, 2019. Nonemployer allocation percentages have been rounded for presentation purposes.

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

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

For the fiscal year ended June 30, 2020, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of $8,096,416. 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, 2020 the State's proportionate share of the OPEB liability attributable to the District is $310,775,649. 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, 2019 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2019. At June 30, 2019, the state's share of the OPEB liability attributable to the District was .67398 percent, which was an/a increase/decrease of .07901 percent from its proportionate share measured as of June 30, 2018 of .75299 percent.

Actuarial Assumptions

The OPEB liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases*	
PERS:	
Initial Fiscal Year Applied Through	2026
Rate	2.00% to 6.00%
Rate Thereafter	3.00% to 7.00%
TPAF:	
Initial Fiscal Year Applied Through	2026
Rate	1.55% to 3.05%
Rate Thereafter	1.55% to 3.05%
Mortality:	
PERS	Pre-retirement and Post-retirement based on Pub-2010 Healthy "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.

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)

TPAF	Pre-retirement and Post-retirement based on Pub-2010 "Teachers" and "General" classifications respectively, headcount-weighted mortality tables with fully generational mortality improvement projections from the central year using Scale MP-2019.
Long-Term Rate of Return	2.00%

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

For the June 30, 2019 measurement date healthcare cost trend rates for pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

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

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

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 2.00% as of June 30, 2019.

Discount Rate

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

Fiscal Year	Measurement Date	Discount Rate
2020	June 30, 2019	3.50%
2019	June 30, 2018	3.87%

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, 2020 (measurement date June 30, 2019) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2018 Measurement Date	$ 347,210,344
Changes Recognized for the Fiscal Year:	
Service Cost	14,577,610
Interest on the Total OPEB Liability	13,823,769
Differences Between Expected and Actual Experience	(60,212,637)
Changes of Assumptions	4,633,691
Gross Benefit Payments	(9,539,887)
Contributions from the Member	282,789
Net Changes	$ (36,434,665)
Balance, June 30, 2019 Measurement Date	$ 310,775,679

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87% percent in 2018 to 3.50% percent in 2019.

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, 2019.

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 3.50%, 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 (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
State's Proportionate Share of the OPEB Liability Attributable to the District	$ 367,148,887	$ 310,775,679	$ 265,995,893

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)	$ 256,065,308	$ 310,775,679	$ 383,200,977

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019 were not provided by the pension system.

F. Tax Abatements

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

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

NOTE 6 INFECTIOUS DISEASE OUTBREAK – COVID-19 PANDEMIC

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

New Jersey Governor Phil Murphy has issued multiple Executive Orders since March 16, 2020 including but not limited to aggressive social distancing measures, restrictions on local elections, restrictions on foreclosure and evictions, suspension of all elective surgeries, closing of all schools and child care centers, the commandeering of property such as medical supplies, the cessation of all non-essential construction projects, extending insurance premium grace periods, the temporary reprieve to certain at-risk inmates and the extension of the permitted statutory grace period from May 11, 2020 to June 1, 2020 for quarterly property taxes due May 1, 2020. The Board expects ongoing actions will be taken by State, federal and local governments and private entities to mitigate the spread and impacts of COVID-19. The Pandemic has negatively affected travel, commerce, and financial markets globally, and is widely expected to continue negatively affecting economic growth and financial markets worldwide. These negative impacts may reduce or negatively affect property values within the School District. The declaration of a public health emergency remains in effect as of the date of audit. As part of a planned multi-stage approach to restart the State's economy, Governor Murphy has signed a series of Executive Orders permitting the resumption of certain activities.

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

REQUIRED SUPPLEMENTARY INFORMATION - PART II

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Local Sources:					
Local Tax Levy	$ 22,344,274	-	$ 22,344,274	$ 22,344,274	-
Miscellaneous	325,003	-	325,003	1,145,406	$ 820,403
Total - Local Sources	22,669,277	-	22,669,277	23,489,680	820,403
State Sources:					
Categorical Special Education Aid	7,715,286	-	7,715,286	7,715,286	-
Equalization Aid	134,162,325	-	134,162,325	134,162,325	-
Categorical Transportation Aid	1,172,856	-	1,172,856	1,172,856	-
Categorical Security Aid	4,014,478	-	4,014,478	4,014,478	-
Adjustment Aid	28,022,427	-	28,022,427	28,022,427	-
Extraordinary Aid	515,000	-	515,000	991,917	476,917
Emergency Aid	-	$ 1,031,912	1,031,912	1,031,912	-
TPAF Pension Normal Contrib (On-Behalf - Non-Bud.)	-	-	-	18,820,444	18,820,444
TPAF NCGI Premium Contri. (On-Behalf - Non-Bud.)	-	-	-	337,335	337,335
TPAF Post Retire. Contri. (On-Behalf - Non-Budgeted)	-	-	-	7,107,187	7,107,187
TPAF - Long Term Disab Ins (On-Behalf - Non-Budgeted)				10,181	10,181
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	6,060,407	6,060,407
Total State Sources	175,602,372	1,031,912	176,634,284	209,446,755	32,812,471
Federal Sources:					
Medical Assistance Program	408,067	-	408,067	451,941	43,874
Total - Federal Sources	408,067	-	408,067	451,941	43,874
Total Revenues	198,679,716	1,031,912	199,711,628	233,388,376	33,676,748
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	3,688,546	(205,924)	3,482,622	3,391,792	90,830
Grades 1-5 - Salaries of Teachers	19,959,379	80,903	20,040,282	19,991,704	48,578
Grades 6-8 - Salaries of Teachers	9,557,343	215,409	9,772,752	9,469,466	303,286
Grades 9-12 - Salaries of Teachers	14,596,437	2,088,244	16,684,681	16,564,502	120,179
Regular Programs - Home Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Purchased Services (400-500 series)	300,000	(67,818)	232,182	219,647	12,535
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	913,269	81,523	994,792	982,845	11,947
Unused Vacation Payment to Terminated/Retired Staff	150,000	(150,000)	-	-	-
Purchased Professional-Educational Services	319,801	(187,611)	132,190	86,121	46,069
Purchased Technical Services	331,740	234,542	566,282	521,900	44,382
Other Purchased Services (400-500 series)	847,182	(31,427)	815,755	659,437	156,318
General Supplies	1,208,066	19,199	1,227,265	1,166,268	60,997
Textbooks	546,306	(499,474)	46,832	29,519	17,313
Other Objects	216,377	(54,490)	161,887	52,122	109,765
TOTAL REGULAR PROGRAMS - INSTRUCTION	52,634,446	1,523,076	54,157,522	53,135,323	1,022,199

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	$ 1,408,631	$ 58,733	$ 1,467,364	$ 1,442,061	$ 25,303
Other Salaries for Instruction	539,134	(5,890)	533,244	496,362	36,882
Other Purchased Services	1,700	-	1,700	1,674	26
General Supplies	24,602	(5,133)	19,469	16,679	2,790
Textbooks	907	(547)	360	-	360
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,974,974	47,163	2,022,137	1,956,776	65,361
Learning and/or Language Disabilities:					
Salaries of Teachers	2,227,702	610,541	2,838,243	2,832,143	6,100
Other Salaries for Instruction	830,321	63,540	893,861	848,658	45,203
Purchased Professional-Educational Services	990	(990)	-	-	-
General Supplies	55,132	(4,244)	50,888	40,859	10,029
Textbooks	3,397	(1,447)	1,950	-	1,950
Other Objects	1,350	78	1,428	180	1,248
Total Learning and/or Language Disabilities	3,118,892	667,478	3,786,370	3,721,840	64,530
Behavioral Disabilities:					
Salaries of Teachers	1,030,310	(101,585)	928,725	938,820	(10,095)
Other Salaries for Instruction	503,872	10,486	514,358	461,653	52,705
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	14,621	5,645	20,266	16,690	3,576
Textbooks	1,369	(1,369)	-	-	-
Other Objects	510	-	510	-	510
Total Behavioral Disabilities	1,550,682	(86,823)	1,463,859	1,417,163	46,696
Multiple Disabilities:					
Salaries of Teachers	3,036	(3,036)	-	-	-
Other Salaries for Instruction	3,580	(3,580)	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	6,616	(6,616)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	1,687,351	(390,269)	1,297,082	645,583	651,499
Other Salaries for Instruction	1,742,897	(35,180)	1,707,717	1,762,034	(54,317)
General Supplies	1,800	-	1,800	-	1,800
Textbooks	900	-	900	-	900
Other Objects	630	-	630	-	630
Total Resource Room/Resource Center	3,433,578	(425,449)	3,008,129	2,407,617	600,512
Autism:					
Salaries of Teachers	1,004,328	39,740	1,044,068	1,026,056	18,012
Other Salaries for Instruction	734,312	(12,430)	721,882	687,391	34,491
General Supplies	36,573	4,948	41,521	23,064	18,457
Textbooks	9,066	(1,350)	7,716	-	7,716
Total Autism	1,784,279	30,908	1,815,187	1,736,511	78,676

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
SPECIAL EDUCATION - INSTRUCTION (Continued)					
Preschool Disabilities - Full-Time:					
Salaries of Teachers	$ 487,425	$ 22,154	$ 509,579	$ 574,108	$ (64,529)
Other Salaries for Instruction	373,685	168,642	542,327	494,721	47,606
General Supplies	19,379	799	20,178	18,159	2,019
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	880,489	191,595	1,072,084	1,086,988	(14,904)
TOTAL SPECIAL EDUCATION - INSTRUCTION	12,749,510	418,256	13,167,766	12,326,895	840,871
Bilingual Education - Instruction					
Salaries of Teachers	1,571,689	(5,240)	1,566,449	1,542,605	23,844
Other Salaries for Instruction	380,693	(6,146)	374,547	355,225	19,322
Other Purchased Services	-	-	-	-	-
General Supplies	52,321	(1,370)	50,951	42,890	8,061
Textbooks	5,697	(5,697)	-	-	-
Total Bilingual Education - Instruction	2,010,400	(18,453)	1,991,947	1,940,720	51,227
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	453,263	(13,274)	439,989	338,378	101,611
Purchased Services (300-500 series)	99,495	(17,062)	82,433	38,546	43,887
Supplies and Materials	28,121	1,999	30,120	19,451	10,669
Other Objects	5,000	(2,000)	3,000	2,508	492
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	585,879	(30,337)	555,542	398,883	156,659
School-Spon. Cocurricular Athletics - Inst.					
Salaries	528,442	-	528,442	479,778	48,664
Purchased Services (300-500 series)	331,648	13,861	345,509	235,061	110,448
Supplies and Materials	69,178	9,782	78,960	74,520	4,440
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	929,268	23,643	952,911	789,359	163,552
Alternative Education Program - Instruction					
Salaries of Teachers	1,973,422	117,565	2,090,987	2,088,703	2,284
Other Salaries of Instruction	-	-	-	-	-
Purchased Professional and Technical Services	12,981	36,898	49,879	3,934	45,945
Other Purchased Services (400-500 series)	25,833	(14,930)	10,903	55,002	(44,099)
Supplies and Materials	42,512	56,048	98,560	90,521	8,039
Textbooks	100	2,136	2,236	2,136	100
Other Objects	12,950	(4,951)	7,999	2,715	5,284
Total Alternative Education Program - Inst.	2,067,798	192,766	2,260,564	2,243,011	17,553
Alternative Education Program - Support Services					
Salaries	488,478	(335,688)	152,790	152,790	-
Salaries of Principals/Assistant Principals	-	254,915	254,915	254,915	-
Salaries of Secretarial/Clerical Assistants	-	166,586	166,586	166,586	-
Purchased Services (400-500 series)	13,798	18,314	32,112	24,888	7,224
Supplies and Materials	6,384	2,395	8,779	7,357	1,422
Other Objects	-	-	-	-	-
Total Alternative Education Program - Support Services	508,660	106,522	615,182	606,536	8,646

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	$ 400	$ (400)	-	-	-
Supplies and Materials	1,000	(1,000)	-	-	-
Total Community Services Programs/Operations	1,400	(1,400)	-	-	-
Total Instruction	71,487,361	2,214,073	$ 73,701,434	$ 71,440,727	$ 2,260,707
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	454,200	632,800	1,087,000	952,234	134,766
Tuition to Other LEAs Within the State- Special	525,000	161,071	686,071	658,089	27,982
Tuition to County Voc. School Dist. - Regular	1,254,817	112,176	1,366,993	1,366,993	-
Tuition to County Voc. School Dist. - Special	435,600	93,112	528,712	528,712	-
Tuition to CSSD & Regional Day Schools	1,013,817	179,968	1,193,785	1,193,753	32
Tuition to Private Schools for the Disabled - Within State	7,869,645	300,664	8,170,309	8,082,487	87,822
Tuition - State Facilities	264,023	-	264,023	264,023	-
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	11,817,102	1,479,791	13,296,893	13,046,291	250,602
Undist. Expend. - Attend. & Social Work					
Salaries	2,095,372	(24,804)	2,070,568	1,909,521	161,047
Other Purchased Services (400-500 series)	11,287	(5,318)	5,969	3,482	2,487
Supplies and Materials	5,513	133	5,646	3,206	2,440
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	2,112,172	(29,989)	2,082,183	1,916,209	165,974
Undist. Expend. - Health Services					
Salaries	2,365,403	(147,929)	2,217,474	2,142,887	74,587
Salaries of Social Service Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	7,630	(6,185)	1,445	1,445	-
Other Purchased Services (400-500 series)	177,074	94,323	271,397	270,716	681
Supplies and Materials	68,610	1,912	70,522	44,572	25,950
Other Objects	-	-	-	-	-
Total Undist. Expend. - Health Services	2,618,717	(57,879)	2,560,838	2,459,620	101,218
Undist. Expend. - Speech, OT, PT & Related Serv.					
Salaries	1,044,098	(40,046)	1,004,052	1,001,923	2,129
Purchased Professional - Educational Services	167,856	476,451	644,307	644,307	-
Total Undist. Expend. - Speech, OT, PT & Related Serv.	1,211,954	436,405	1,648,359	1,646,230	2,129
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	690,407	187,152	877,559	877,559	-
Purchased Professional - Educational Services	516,573	240,311	756,884	756,884	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	1,206,980	427,463	1,634,443	1,634,443	-
Guidance					
Salaries of Other Professional Staff	4,500,208	(157,046)	4,343,162	4,273,589	69,573
Salaries of Secretarial and Clerical Assistants	445,112	297	445,409	416,966	28,443
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	41,600	1,600	43,200	43,200	-
Other Purchased Services (400-500 series)	24,647	10,453	35,100	18,944	16,156
Supplies and Materials	11,068	1	11,069	6,515	4,554
Other Objects	600	-	600	-	600
Total Guidance	5,023,235	(144,695)	4,878,540	4,759,214	119,326

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Child Study Team					
Salaries of Other Professional Staff	$ 4,956,331	$ 3,880	$ 4,960,211	$ 4,951,655	$ 8,556
Salaries of Secretarial and Clerical Assistants	346,451	(43,837)	302,614	302,614	-
Purchased Professional and Educational Services	15,000	50,300	65,300	38,153	27,147
Other Purchased Prof. and Tech. Services	165,000	(131,989)	33,011	22,336	10,675
Other Purchased Services	127,877	(53,887)	73,990	58,519	15,471
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	-	-
Supplies and Materials	20,323	50	20,373	15,622	4,751
Other Objects	500	(300)	200	200	-
Total Child Study Team	5,631,482	(175,783)	5,455,699	5,389,099	66,600
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	136,917	4,000	140,917	136,810	4,107
Salaries of Other Professional Staff	5,236,881	15,741	5,252,622	5,182,276	70,346
Salaries of Secr and Clerical Assist.	449,260	9,912	459,172	455,352	3,820
Other Salaries	246,811	(113,894)	132,917	128,948	3,969
Salaries of Facilitators, Math and Literacy Coaches	-	-	-	-	-
Purchased Prof- Educational Services	141,670	(9,646)	132,024	134,065	(2,041)
Other Purch Prof. and Technical Services	38,000	(7,149)	30,851	30,851	-
Other Purch Services (400-500)	352,552	201,886	554,438	520,628	33,810
Supplies and Materials	260,132	(30,673)	229,459	211,168	18,291
Other Objects	99,519	(16,746)	82,773	77,177	5,596
Total Undist. Expend. - Improvement of Inst. Serv.	6,961,742	53,431	7,015,173	6,877,275	137,898
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,791,520	452,709	3,244,229	3,302,604	(58,375)
Purchased Professional and Technical Services	11,705	(156)	11,549	3,609	7,940
Other Purchased Services (400-500 series)	243,515	(15,494)	228,021	210,896	17,125
Supplies and Materials	233,099	(36,322)	196,777	158,339	38,438
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,279,839	400,737	3,680,576	3,675,448	5,128
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assist	77,654	5,000	82,654	77,680	4,974
Other Salaries	6,369	4,191	10,560	10,284	276
Purchased Professional - Educational Service	74,595	(25,609)	48,986	23,462	25,524
Other Purchased Professional and Technical Services	7,500	-	7,500	7,500	-
Other Purchased Services (400-500 series)	59,923	(8,729)	51,194	23,364	27,830
Supplies and Materials	52,467	(6,457)	46,010	38,270	7,740
Other Objects	4,000	-	4,000	4,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	282,508	(31,604)	250,904	184,560	66,344
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	520,095	(58,819)	461,276	461,276	-
Legal Services	331,184	441,138	772,322	771,122	1,200
Audit Fees	110,000	53,773	163,773	158,506	5,267
Expenditure & Internal Control Audit Fees	15,000	-	15,000	-	15,000
Architectural/Engineering Services	30,000	(10,000)	20,000	-	20,000
Other Purchased Professional Services	49,085	-	49,085	-	49,085
Purchased Technical Services	20,000	(20,000)	-	-	-
Communications/Telephone	397,483	351,338	748,821	715,454	33,367
BOE Other Purchased Services	16,878	2,776	19,654	11,665	7,989
Purchased Services (400-500 series)	58,473	18,501	76,974	36,324	40,650
General Supplies	30,183	(3,078)	27,105	11,990	15,115
BOE In-House Training/Meeting Supplies	5,842	9,548	15,390	13,365	2,025
Judgements Against The School District	85,000	165,887	250,887	456,286	(205,399)
Miscellaneous Expenditures	9,000	4,000	13,000	9,786	3,214
BOE Memberships and Dues	36,000	1,000	37,000	36,975	25
Total Undist. Expend. - Supp. Serv. - General Admin.	1,714,223	956,064	2,670,287	2,682,749	(12,462)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	$ 5,381,597	$ (7,814)	$ 5,373,783	$ 5,282,107	$ 91,676
Salaries of Other Professional Staff	1,168,776	23,615	1,192,391	1,145,882	46,509
Salaries of Secretarial and Clerical Assistants	2,297,597	466,112	2,763,709	2,697,350	66,359
Other Salaries	18,059	10,548	28,607	28,607	-
Purchased Professional and Technical Services	11,960	(1,000)	10,960	350	10,610
Other Purchased Services (400-500 series)	287,023	14,904	301,927	174,994	126,933
Supplies and Materials	350,389	5,650	356,039	303,536	52,503
Other Objects	13,934	(11,367)	2,567	1,798	769
Total Undist. Expend. - Support Serv. - School Admin.	9,529,335	500,648	10,029,983	9,634,624	395,359
Undist. Expend. - Support Serv.- Central Services					
Salaries	3,018,224	(166,150)	2,852,074	2,848,323	3,751
Purchased Professional Services	177,732	287,114	464,846	315,184	149,662
Purchased Technical Services	5,000	412	5,412	2,795	2,617
Misc. Purchased Services (400-500 Series)	125,730	450,290	576,020	510,985	65,035
Sale/Leaseback Payments	-	-	-	-	-
Supplies and Materials	109,323	7,128	116,451	97,810	18,641
Miscellaneous Expenditures	20,254	5,081	25,335	24,131	1,204
Total Undist. Expend. - Support Serv.- Central Services	3,456,263	583,875	4,040,138	3,799,228	240,910
Undist. Expend. - Supp. Serv. - Admin. Info. Technology					
Salaries	389,495	-	389,495	386,719	2,776
Other Purchased Services (400-500 series)	176,743	509,956	686,699	307,140	379,559
Supplies and Materials	19,336	(19,336)	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	585,574	490,620	1,076,194	693,859	382,335
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	1,345,043	557,158	1,902,201	1,902,201	-
Cleaning, Repair, and Maintenance Services	1,732,756	207,415	1,940,171	1,611,465	328,706
Lead Testing of Drinking Water	-	-	-	-	-
General Supplies	323,992	(14,806)	309,186	290,592	18,594
Total Undist. Expend. -Required Maintenance for School Facilities	3,401,791	749,767	4,151,558	3,804,258	347,300
Undist. Expend. - Custodial Services					
Salaries	6,464,131	(737,806)	5,726,325	5,714,845	11,480
Purchased Professional and Technical Services	6,554	-	6,554	3,423	3,131
Cleaning, Repair and Maintenance Services	442,080	44,911	486,991	495,757	(8,766)
Rental of Land, Building & Other than Lease Purchases	96,000	-	96,000	96,000	-
Other Purchased Property Services	422,721	43,503	466,224	466,224	-
Insurance	2,100,000	158,050	2,258,050	2,112,370	145,680
Miscellaneous Purchased Services	137,360	5,902	143,262	139,203	4,059
General Supplies	323,778	233,638	557,416	450,748	106,668
Energy (Gasoline)	60,000	(14,400)	45,600	19,782	25,818
Energy (Natural Gas)	750,000	(29,420)	720,580	714,654	5,926
Energy (Electricity)	3,700,000	(1,752,784)	1,947,216	1,850,102	97,114
Energy (Oil)	80,000	41,110	121,110	97,125	23,985
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Custodial Services	14,582,624	(2,007,296)	12,575,328	12,160,233	415,095

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	$ 330,789	-	$ 330,789	$ 322,777	$ 8,012
Cleaning, Repair and Maintenance Services	4,000	$ 588	4,588	4,588	-
General Supplies	9,000	(8,538)	462	462	-
Total Undist. Expend. - Care & Upkeep of Grounds	343,789	(7,950)	335,839	327,827	8,012
Undist. Expend. - Security					
Salaries	3,277,817	(302,735)	2,975,082	2,868,195	106,887
Purchased Professional and Technical Services	20,614	917,964	938,578	591,817	346,761
Cleaning, Repair and Maintenance Services	900,000	(894,977)	5,023	4,552	471
General Supplies	105,000	(5,558)	99,442	21,012	78,430
Other Objects	25,000	(25,000)	-	-	-
Total Undist. Expend. - Security	4,328,431	(310,306)	4,018,125	3,485,576	532,549
Undist. Expend. - Student Transportation Serv.					
Contract Services (Between Home & School)-Vendors	-	-	-	-	-
Contract Services (Other than Between Home & School)-Vendor	353,910	79,058	432,968	232,729	200,239
Contr Serv (Regular Students) - ESCs & CTSA	1,416,857	230,581	1,647,438	1,501,708	145,730
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,965,984	1,260,115	6,226,099	6,008,322	217,777
Misc. Purchased Serv. - Transportation	100,000	(57,000)	43,000	43,000	-
Total Undist. Expend. - Student Transportation Serv.	6,836,751	1,512,754	8,349,505	7,785,759	563,746
UNALLOCATED BENEFITS					
Social Security Contributions	4,097,720	(256,868)	3,840,852	3,906,140	(65,288)
Other Retirement Contributions - PERS	3,225,985	217,190	3,443,175	3,435,179	7,996
Other Retirement Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	1,160,727	(842,787)	317,940	317,940	-
Unemployment Compensation	670,664	(313,512)	357,152	357,152	-
Workmen's Compensation	1,491,139	(191,139)	1,300,000	1,300,000	-
Health Benefits	25,481,616	(2,489,527)	22,992,089	22,674,361	317,728
Tuition Reimbursement	152,500	(40,340)	112,160	90,768	21,392
Other Employee Benefits	230,000	(117,462)	112,538	112,538	-
TOTAL UNALLOCATED BENEFITS	36,510,351	(4,034,445)	32,475,906	32,194,078	281,828
On Behalf TPAF Pension Contribution (Non Budgeted)					
Normal Pension Cost Contribution				18,820,444	(18,820,444)
NCGI Premium Pension Contribution				337,335	(337,335)
Post Retirement Medical Contribution	-	-	-	7,107,187	(7,107,187)
Long Term Disab Insurance				10,181	(10,181)
On Behalf TPAF Social Security Contribution	-	-	-		-
(Non Budgeted)	-	-	-	6,060,407	(6,060,407)
Total On Behalf Contributions	-	-	-	32,335,554	(32,335,554)
Total Undistributed Expenditures	121,434,863	791,608	122,226,471	150,492,134	(28,265,663)
Total Expenditures - Current Expense	192,922,224	3,005,681	195,927,905	221,932,861	(26,004,956)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Preschool	$ 5,000	$ (2,001)	$ 2,999	$ 2,999	$ -
Grades 1-5	124,500	22,115	146,615	43,223	$ 103,392
Grades 6-8	7,800	20,702	28,502	25,502	3,000
Grades 9-12	-	28,499	28,499	25,509	2,990
Special Education - Instruction:					
Learning and/or Language Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education	-	-	-	-	-
School Sponsored and Other Instructional Programs	-	4,250	4,250	2,912	1,338
At Risk Programs Programs	7,560	(7,560)	-	-	-
Undistributed Expenditures - Instruction	33,935	7,756	41,691	10,825	30,866
Undist.Expend.-Support Serv.-Students - Reg.	2,300	50	2,350	-	2,350
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undist. Expend. - Support Serv. - Students - Special	-	-	-	-	-
Undist.Expend.-Support Serv. - Inst. Staff	100,040	58,221	158,261	58,190	100,071
Undist. Expend. - Support Serv. - Child Study Team	-	-	-	-	-
Undistributed Expenditures - General Admin.	-	2,078	2,078	2,078	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Athletics	-	3,281	3,281	3,281	-
Undistributed Expenditures - Central Services	208,778	-	208,778	11,269	197,509
Undistributed Expenditures - Admin. Info. Technology	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Undistributed Expenditures - Required Maintenance of School	5,250	45,136	50,386	40,010	10,376
Undistributed Expenditures - Business/Other Support Serv.	-	2,712	2,712	-	2,712
Undistributed Expenditures - Alternative Education Programs	-	-	-	-	-
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	495,163	185,239	680,402	225,798	454,604
Facilities Acquisition and Construction Services					
Construction Services	-	3,019	3,019	3,019	-
Total Facilities Acquisition and Construction Services	-	3,019	3,019	3,019	-
TOTAL CAPITAL OUTLAY	495,163	188,258	683,421	228,817	454,604

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	$ 103,600	$ 42,699	$ 146,299	$ 146,299	-
Other Salaries for Instruction	4,000	-	4,000	4,000	-
General Supplies	4,500	5,520	10,020	2,925	$ 7,095
Total Summer School - Instruction	112,100	48,219	160,319	153,224	7,095
Summer School - Support Services					
Salaries	301,302	-	301,302	170,288	131,014
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total Summer School - Support Services	301,302	-	301,302	170,288	131,014
Total Summer School	413,402	48,219	461,621	323,512	138,109
Adult Education-Local-Instruction					
Salaries of Teachers	12,000	-	12,000	6,065	5,935
Other Purchased Services	1,800	-	1,800	-	1,800
General Supplies	-	12,600	12,600	2,144	10,456
Textbooks	-	2,086	2,086	-	2,086
Other Objects	-	-	-	-	-
Total Adult Education-Local-Instruction	13,800	14,686	28,486	8,209	20,277
Adult Education-Local -Support Serv.					
Salaries	8,500	-	8,500	437	8,063
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	4,200	4,022	8,222	760	7,462
Supplies and Materials	4,000	5,502	9,502	3,186	6,316
Total Adult Education-Local -Support Serv.	16,700	9,524	26,224	4,383	21,841
Total Adult Education-Local	30,500	24,210	54,710	12,592	42,118
TOTAL SPECIAL SCHOOLS	443,902	72,429	516,331	336,104	180,227
CHARTER SCHOOLS					
Transfer of Funds to Charter Schools	15,592,070	1,091,025	16,683,095	16,477,282	205,813
Total Transfer to Charter Schools	15,592,070	1,091,025	16,683,095	16,477,282	205,813
Total Expenditures - General Fund	209,453,359	4,357,393	213,810,752	238,975,064	(25,164,312)

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Final to Actual Variance
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (10,773,643)	$ (3,325,481)	$ (14,099,124)	$ (5,586,688)	$ 8,512,436
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	111,787,037	6,107	111,793,144	108,313,653	(3,479,491)
Contribution to School Based Budgets - Special Revenue Fund	3,294,004	238,341	3,532,345	3,405,504	(126,841)
Operating Transfers Out:					
Contribution to School Based Budgets	(111,787,037)	(6,107)	(111,793,144)	(108,313,653)	3,479,491
Transfer to Special Revenue Fund	(210,733)	-	(210,733)	-	210,733
	-	-	-	-	-
Total Other Financing Sources:	3,083,271	238,341	3,321,612	3,405,504	83,892
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(7,690,372)	(3,087,140)	(10,777,512)	(2,181,184)	8,596,328
Fund Balance, Beginning of Year	23,213,608	-	23,213,608	23,213,608	-
Fund Balance, End of Year	$ 15,523,236	$ (3,087,140)	$ 12,436,096	$ 21,032,424	$ 8,596,328
Recapitulation:					
Nonspendable Fund Balance					
Inventory				$ 245,834	
Restricted Fund Balance					
Capital Reserve				307,755	
Capital Reserve - Designated for Subsequent Years Expenditures				5,433,557	
Maintenance Reserve				809,519	
Maintenance Reserve - Designated for Subsequent Years Expenditures				1,000,000	
Register Audit Recoveries				752,663	
Assigned Fund Balance					
Year End Encumbrances				1,092,589	
Designated for Subsequent Years Expenditures				8,155,399	
Unassigned Fund Balance				3,235,108	
				21,032,424	
Reconciliation to Governmental Fund Statements (GAAP):					
Less State Aid Revenue not recognized on GAAP basis				(18,426,392)	
Fund Balance per Governmental Funds (GAAP)				$ 2,606,032	

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGET			ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund	Operating Funds	Blended Resource	Total General Fund
Local Sources:												
Local Tax Levy	$ 22,344,274	-	$ 22,344,274	-	-	-	$ 22,344,274	-	$ 22,344,274	$ 22,344,274	-	$ 22,344,274
Miscellaneous	325,003	-	325,003	-	-	-	325,003	-	325,003	1,145,406	-	1,145,406
Total - Local Sources	22,669,277	-	22,669,277	-	-	-	22,669,277	-	22,669,277	23,489,680	-	23,489,680
State Sources:												
Categorical Special Education Aid	7,715,286	-	7,715,286	-	-	-	7,715,286	-	7,715,286	7,715,286	-	7,715,286
Equalization Aid	134,162,325	-	134,162,325	-	-	-	134,162,325	-	134,162,325	134,162,325	-	134,162,325
Categorical Transportation Aid	1,172,856	-	1,172,856	-	-	-	1,172,856	-	1,172,856	1,172,856	-	1,172,856
Categorical Security Aid	4,014,478	-	4,014,478	-	-	-	4,014,478	-	4,014,478	4,014,478	-	4,014,478
Adjustment Aid	28,022,427	-	28,022,427	-	-	-	28,022,427	-	28,022,427	28,022,427	-	28,022,427
Extraordinary Aid	515,000		515,000	-	-	-	515,000	-	515,000	991,917	-	991,917
Emergency Aid			-	$ 1,031,912	$ -	$ 1,031,912	1,031,912	-	1,031,912	1,031,912		1,031,912
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)		-	-	-	-	-		-	-	18,820,444	-	18,820,444
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)										337,335		337,335
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)		-	-	-	-	-		-	-	7,107,187	-	7,107,187
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)										10,181		10,181
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,060,407	-	6,060,407
Total State Sources	175,602,372	-	175,602,372	1,031,912	-	1,031,912	176,634,284	-	176,634,284	209,446,755	-	209,446,755
Federal Sources:												
Medical Assistance Program	408,067	-	408,067	-	-	-	408,067	-	408,067	451,941	-	451,941
Total - Federal Sources	408,067	-	408,067	-	-	-	408,067	-	408,067	451,941	-	451,941
Total Revenues	198,679,716	-	198,679,716	1,031,912	-	1,031,912	199,711,628	-	199,711,628	233,388,376	-	233,388,376
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers		$ 3,688,546	3,688,546	-	$ (205,924)	(205,924)		$ 3,482,622	3,482,622		$ 3,391,792	$ 3,391,792
Grades 1-5 - Salaries of Teachers	840,307	19,119,072	19,959,379	675,319	(594,416)	80,903	1,515,626	18,524,656	20,040,282	1,515,626	18,476,078	19,991,704
Grades 6-8 - Salaries of Teachers		9,557,343	9,557,343	-	215,409	215,409		9,772,752	9,772,752		9,469,466	9,469,466
Grades 9-12 - Salaries of Teachers	106,392	14,490,045	14,596,437	1,870,763	217,481	2,088,244	1,977,155	14,707,526	16,684,681	1,976,080	14,588,422	16,564,502
Regular Programs - Home Instruction:												
Salaries of Teachers		-	-	-	-	-		-	-		-	-
Other Purchased Services (400-500 series)	300,000	-	300,000	(67,818)	-	(67,818)	232,182	-	232,182	219,647	-	219,647
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction		913,269	913,269	-	81,523	81,523		994,792	994,792		982,845	982,845
Unused Vacation Payment to Terminated/Retired Staff	150,000		150,000	(150,000)	-	(150,000)			-			
Purchased Professional-Educational Services	169,500	150,301	319,801	(169,500)	(18,111)	(187,611)		132,190	132,190		86,121	86,121
Purchased Technical Services	315,000	16,740	331,740	244,029	(9,487)	234,542	559,029	7,253	566,282	517,820	4,080	521,900
Other Purchased Services (400-500 series)	53,900	793,282	847,182	(53,900)	22,473	(31,427)		815,755	815,755		659,437	659,437
General Supplies	222,770	985,296	1,208,066	(200,996)	220,195	19,199	21,774	1,205,491	1,227,265	85,327	1,080,941	1,166,268
Textbooks	363,000	183,306	546,306	(363,000)	(136,474)	(499,474)		46,832	46,832		29,519	29,519
Other Objects	29,744	186,633	216,377	(29,744)	(24,746)	(54,490)	-	161,887	161,887	-	52,122	52,122
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,550,613	50,083,833	52,634,446	1,755,153	(232,077)	1,523,076	4,305,766	49,851,756	54,157,522	4,314,500	48,820,823	53,135,323
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers	12,600	1,396,031	1,408,631	(315)	59,048	58,733	12,285	1,455,079	1,467,364	12,285	1,429,776	1,442,061
Other Salaries for Instruction	19,800	519,334	539,134	(5,890)	-	(5,890)	13,910	519,334	533,244	13,910	482,452	496,362
Other Purchased Services		1,700	1,700	-	-	-		1,700	1,700		1,674	1,674
General Supplies		24,602	24,602	-	(5,133)	(5,133)		19,469	19,469		16,679	16,679
Textbooks		907	907	-	(547)	(547)		360	360		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive - Mild	32,400	1,942,574	1,974,974	(6,205)	53,368	47,163	26,195	1,995,942	2,022,137	26,195	1,930,581	1,956,776

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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
Learning and/or Language Disabilities:												
Salaries of Teachers	$ 25,200	$ 2,202,502	$ 2,227,702	$ (3,342)	$ 613,883	$ 610,541	$ 21,858	$ 2,816,385	$ 2,838,243	$ 21,858	$ 2,810,285	$ 2,832,143
Other Salaries for Instruction	17,100	813,221	830,321	-	63,540	63,540	17,100	876,761	893,861	14,110	834,548	848,658
Purchased Professional-Educational Services		990	990		(990)	(990)		-	-		-	-
General Supplies		55,132	55,132	-	(4,244)	(4,244)		50,888	50,888		40,859	40,859
Textbooks		3,397	3,397	-	(1,447)	(1,447)		1,950	1,950		-	-
Other Objects	-	1,350	1,350	-	78	78	-	1,428	1,428	-	180	180
Total Learning and/or Language Disabilities	42,300	3,076,592	3,118,892	(3,342)	670,820	667,478	38,958	3,747,412	3,786,370	35,968	3,685,872	3,721,840
Behavioral Disabilities:												
Salaries of Teachers		1,030,310	1,030,310	-	(101,585)	(101,585)		928,725	928,725		938,820	938,820
Other Salaries for Instruction		503,872	503,872	-	10,486	10,486		514,358	514,358		461,653	461,653
Purchased Professional-Educational Services		-	-	-	-	-		-	-		-	-
General Supplies		14,621	14,621	-	5,645	5,645		20,266	20,266		16,690	16,690
Textbooks		1,369	1,369	-	(1,369)	(1,369)		-	-		-	-
Other Objects	-	510	510	-	-	-	-	510	510	-	-	-
Total Behavioral Disabilities	-	1,550,682	1,550,682	-	(86,823)	(86,823)	-	1,463,859	1,463,859	-	1,417,163	1,417,163
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)		-	-		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	6,616	-	6,616	(6,616)	-	(6,616)	-	-	-	-	-	-
Resource Room/Resource Center:												
Salaries of Teachers	21,000	1,666,351	1,687,351	-	(390,269)	(390,269)	21,000	1,276,082	1,297,082	21,000	624,583	645,583
Other Salaries for Instruction		1,742,897	1,742,897	-	(35,180)	(35,180)		1,707,717	1,707,717		1,762,034	1,762,034
General Supplies		1,800	1,800	-	-	-		1,800	1,800		-	-
Textbooks		900	900	-	-	-		900	900		-	-
Other Objects	-	630	630	-	-	-	-	630	630	-	-	-
Total Resource Room/Resource Center	21,000	3,412,578	3,433,578	-	(425,449)	(425,449)	21,000	2,987,129	3,008,129	21,000	2,386,617	2,407,617
Autism:												
Salaries of Teachers	217,177	787,151	1,004,328	15,000	24,740	39,740	232,177	811,891	1,044,068	224,439	801,617	1,026,056
Other Salaries for Instruction	100,721	633,591	734,312	(13,222)	792	(12,430)	87,499	634,383	721,882	86,269	601,122	687,391
General Supplies		36,573	36,573	-	4,948	4,948		41,521	41,521		23,064	23,064
Textbooks	-	9,066	9,066	-	(1,350)	(1,350)	-	7,716	7,716	-	-	-
Total Autism	317,898	1,466,381	1,784,279	1,778	29,130	30,908	319,676	1,495,511	1,815,187	310,708	1,425,803	1,736,511
Preschool Disabilities - Full-Time:												
Salaries of Teachers	25,200	462,225	487,425	(53)	22,207	22,154	25,147	484,432	509,579	25,147	548,961	574,108
Other Salaries for Instruction	43,200	330,485	373,685	140,572	28,070	168,642	183,772	358,555	542,327	183,772	310,949	494,721
General Supplies		19,379	19,379	-	799	799		20,178	20,178		18,159	18,159
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	68,400	812,089	880,489	140,519	51,076	191,595	208,919	863,165	1,072,084	208,919	878,069	1,086,988
TOTAL SPECIAL EDUCATION - INSTRUCTION	488,614	12,260,896	12,749,510	126,134	292,122	418,256	614,748	12,553,018	13,167,766	602,790	11,724,105	12,326,895

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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		$ 1,571,689	$ 1,571,689	-	$ (5,240)	$ (5,240)		$ 1,566,449	$ 1,566,449		$ 1,542,605	$ 1,542,605
Other Salaries for Instruction		380,693	380,693	-	(6,146)	(6,146)		374,547	374,547		355,225	355,225
Other Purchased Services		-	-	-	-	-		-	-		-	-
General Supplies		52,321	52,321	-	(1,370)	(1,370)		50,951	50,951		42,890	42,890
Textbooks	-	5,697	5,697	-	(5,697)	(5,697)	-	-	-	-	-	-
Total Bilingual Education - Instruction	-	2,010,400	2,010,400	-	(18,453)	(18,453)	-	1,991,947	1,991,947	-	1,940,720	1,940,720
School-Spon. Cocurricular Actvts. - Inst.												
Salaries		453,263	453,263	-	(13,274)	(13,274)		439,989	439,989		338,378	338,378
Purchased Services (300-500 series)		99,495	99,495	-	(17,062)	(17,062)		82,433	82,433		38,546	38,546
Supplies and Materials		28,121	28,121	-	1,999	1,999		30,120	30,120		19,451	19,451
Other Objects		5,000	5,000	-	(2,000)	(2,000)		3,000	3,000		2,508	2,508
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	-	585,879	585,879	-	(30,337)	(30,337)	-	555,542	555,542	-	398,883	398,883
School-Spon. Cocurricular Athletics - Inst.												
Salaries		528,442	528,442	-	-	-		528,442	528,442		479,778	479,778
Purchased Services (300-500 series)		331,648	331,648	-	13,861	13,861		345,509	345,509		235,061	235,061
Supplies and Materials		69,178	69,178	-	9,782	9,782		78,960	78,960		74,520	74,520
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	929,268	929,268	-	23,643	23,643	-	952,911	952,911	-	789,359	789,359
Alternative Education Program - Instruction												
Salaries of Teachers	$ 1,973,422		1,973,422	$ 117,565	-	117,565	$ 2,090,987		2,090,987	$ 2,088,703		2,088,703
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional and Technical Services	12,981		12,981	36,898	-	36,898	49,879		49,879	3,934		3,934
Other Purchased Services (400-500 series)	25,833		25,833	(14,930)	-	(14,930)	10,903		10,903	55,002		55,002
General Supplies	42,512		42,512	56,048	-	56,048	98,560		98,560	90,521		90,521
Textbooks	100		100	2,136	-	2,136	2,236		2,236	2,136		2,136
Other Objects	12,950	-	12,950	(4,951)	-	(4,951)	7,999	-	7,999	2,715	-	2,715
Total Alternative Education Program - Instruction	2,067,798	-	2,067,798	192,766	-	192,766	2,260,564	-	2,260,564	2,243,011	-	2,243,011
Alternative Education Program - Support Services												
Salaries	488,478		488,478	(335,688)	-	(335,688)	152,790		152,790	152,790		152,790
Salaries of Principals/Assistant Principals			-	254,915	-	254,915	254,915		254,915	254,915		254,915
Salaries of Secretarial/Clerical Assistants			-	166,586	-	166,586	166,586		166,586	166,586		166,586
Purchased Services (400-500 series)	13,798		13,798	18,314	-	18,314	32,112		32,112	24,888		24,888
Supplies and Materials	6,384		6,384	2,395	-	2,395	8,779		8,779	7,357		7,357
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Alternative Education Program - Support Services	508,660	-	508,660	106,522	-	106,522	615,182	-	615,182	606,536	-	606,536
Community Services Programs/Operations												
Purchased Services (300-500 series)	400	-	400	(400)	-	(400)	-	-	-		-	-
Supplies and Materials	1,000	-	1,000	(1,000)	-	(1,000)	-	-	-	-	-	-
Total Community Services Programs/Operations	1,400	-	1,400	(1,400)	-	(1,400)	-	-	-	-	-	-
Total Instruction	5,617,085	65,870,276	71,487,361	2,179,175	34,898	2,214,073	7,796,260	65,905,174	73,701,434	7,766,837	63,673,890	71,440,727
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	454,200	-	454,200	632,800	-	632,800	1,087,000	-	1,087,000	952,234	-	952,234
Tuition to Other LEAs Within the State- Special	525,000	-	525,000	161,071	-	161,071	686,071	-	686,071	658,089	-	658,089
Tuition to County Voc. School Dist. - Regular	1,254,817	-	1,254,817	112,176	-	112,176	1,366,993	-	1,366,993	1,366,993	-	1,366,993
Tuition to County Voc. School Dist. - Special	435,600	-	435,600	93,112	-	93,112	528,712	-	528,712	528,712	-	528,712
Tuition to CSSD & Regional Day Schools	1,013,817	-	1,013,817	179,968	-	179,968	1,193,785	-	1,193,785	1,193,753	-	1,193,753
Tuition to Private Schools for the Disabled - Within State	7,869,645	-	7,869,645	300,664	-	300,664	8,170,309	-	8,170,309	8,082,487	-	8,082,487
Tuition - State Facilities	264,023	-	264,023	-	-	-	264,023	-	264,023	264,023	-	264,023
Tuition - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction:	11,817,102	-	11,817,102	1,479,791	-	1,479,791	13,296,893	-	13,296,893	13,046,291	-	13,046,291
Undist. Expend. - Attend. & Social Work												
Salaries	669,910	1,425,462	2,095,372	5,181	(29,985)	(24,804)	675,091	1,395,477	2,070,568	672,830	1,236,691	1,909,521
Other Purchased Services (400-500 series)	2,000	9,287	11,287	-	(5,318)	(5,318)	2,000	3,969	5,969	362	3,120	3,482
Supplies and Materials		5,513	5,513	-	133	133		5,646	5,646		3,206	3,206
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	671,910	1,440,262	2,112,172	5,181	(35,170)	(29,989)	677,091	1,405,092	2,082,183	673,192	1,243,017	1,916,209

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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	$ 433,463	$ 1,931,940	$ 2,365,403	$ (186,395)	$ 38,466	$ (147,929)	$ 247,068	$ 1,970,406	$ 2,217,474	$ 243,715	$ 1,899,172	$ 2,142,887
Salaries of Social Service Coordinators	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services	7,630	-	7,630	(6,185)	-	(6,185)	1,445	-	1,445	1,445	-	1,445
Other Purchased Services (400-500 series)	173,663	3,411	177,074	96,734	(2,411)	94,323	270,397	1,000	271,397	270,398	318	270,716
Supplies and Materials	13,000	55,610	68,610	751	1,161	1,912	13,751	56,771	70,522	1,085	43,487	44,572
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	627,756	1,990,961	2,618,717	(95,095)	37,216	(57,879)	532,661	2,028,177	2,560,838	516,643	1,942,977	2,459,620
Undist. Expend. - Speech, OT, PT & Related Serv.												
Salaries	1,044,098	-	1,044,098	(40,046)	-	(40,046)	1,004,052	-	1,004,052	1,001,923	-	1,001,923
Purchased Professional - Educational Services	167,856	-	167,856	476,451	-	476,451	644,307	-	644,307	644,307	-	644,307
Total Undist. Expend. - Speech, OT, PT & Related Serv.	1,211,954	-	1,211,954	436,405	-	436,405	1,648,359	-	1,648,359	1,646,230	-	1,646,230
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	690,407	-	690,407	187,152	-	187,152	877,559	-	877,559	877,559	-	877,559
Purchased Professional - Educational Services	516,573	-	516,573	240,311	-	240,311	756,884	-	756,884	756,884	-	756,884
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	1,206,980	-	1,206,980	427,463	-	427,463	1,634,443	-	1,634,443	1,634,443	-	1,634,443
Guidance												
Salaries of Other Professional Staff	639,394	3,860,814	4,500,208	8,714	(165,760)	(157,046)	648,108	3,695,054	4,343,162	648,108	3,625,481	4,273,589
Salaries of Secretarial and Clerical Assistants	121,697	323,415	445,112	-	297	297	121,697	323,712	445,409	117,580	299,386	416,966
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services	41,600	-	41,600	1,600	-	1,600	43,200	-	43,200	43,200	-	43,200
Other Purchased Services (400-500 series)	7,766	16,881	24,647	9,557	896	10,453	17,323	17,777	35,100	10,088	8,856	18,944
Supplies and Materials	8,100	2,968	11,068	1	-	1	8,101	2,968	11,069	5,712	803	6,515
Other Objects	600	-	600	-	-	-	600	-	600	-	-	-
Total Guidance	819,157	4,204,078	5,023,235	19,872	(164,567)	(144,695)	839,029	4,039,511	4,878,540	824,688	3,934,526	4,759,214
Child Study Team												
Salaries of Other Professional Staff	4,956,331	-	4,956,331	3,880	-	3,880	4,960,211	-	4,960,211	4,951,655	-	4,951,655
Salaries of Secretarial and Clerical Assistants	346,451	-	346,451	(43,837)	-	(43,837)	302,614	-	302,614	302,614	-	302,614
Purchased Professional and Educational Services	15,000	-	15,000	50,300	-	50,300	65,300	-	65,300	38,153		38,153
Other Purchased Prof. and Tech. Services	165,000	-	165,000	(131,989)	-	(131,989)	33,011	-	33,011	22,336	-	22,336
Other Purchased Services (400-500 series)	127,877	-	127,877	(53,887)	-	(53,887)	73,990	-	73,990	58,519	-	58,519
Misc Pur Serv(400-500 series O/than Resid Costs)		-	-	-	-	-		-	-		-	-
Supplies and Materials	20,323	-	20,323	50	-	50	20,373	-	20,373	15,622	-	15,622
Other Objects	500	-	500	(300)	-	(300)	200	-	200	200	-	200
Total Child Study Team	5,631,482	-	5,631,482	(175,783)	-	(175,783)	5,455,699	-	5,455,699	5,389,099	-	5,389,099
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	136,917	-	136,917	4,000	-	4,000	140,917	-	140,917	136,810	-	136,810
Salaries of Other Professional Staff	1,488,472	3,748,409	5,236,881	4,726	11,015	15,741	1,493,198	3,759,424	5,252,622	1,493,198	3,689,078	5,182,276
Salaries of Secr and Clerical Assist.	346,782	102,478	449,260	9,912	-	9,912	356,694	102,478	459,172	356,694	98,658	455,352
Other Salaries	246,811	-	246,811	(113,894)	-	(113,894)	132,917	-	132,917	128,948	-	128,948
Salaries of Facilitators, Math and Literacy Coaches			-	-	-	-			-			-
Purchased Prof- Educational Services	106,500	35,170	141,670	13,750	(23,396)	(9,646)	120,250	11,774	132,024	125,599	8,466	134,065
Other Purch. Prof. and Technical Services	38,000	-	38,000	(7,149)	-	(7,149)	30,851	-	30,851	30,851	-	30,851
Other Purch Services (400-500)	347,527	5,025	352,552	204,831	(2,945)	201,886	552,358	2,080	554,438	520,628	-	520,628
Supplies and Materials	243,222	16,910	260,132	(28,936)	(1,737)	(30,673)	214,286	15,173	229,459	199,465	11,703	211,168
Other Objects	99,519	-	99,519	(16,746)	-	(16,746)	82,773	-	82,773	77,177	-	77,177
Total Undist. Expend. - Improvement of Inst. Serv.	3,053,750	3,907,992	6,961,742	70,494	(17,063)	53,431	3,124,244	3,890,929	7,015,173	3,069,370	3,807,905	6,877,275
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries		2,791,520	2,791,520	-	452,709	452,709		3,244,229	3,244,229		3,302,604	3,302,604
Purchased Professional and Technical Services	2,015	9,690	11,705	(156)	-	(156)	1,859	9,690	11,549	1,859	1,750	3,609
Other Purchased Services (400-500 series)	134,861	108,654	243,515	6,780	(22,274)	(15,494)	141,641	86,380	228,021	141,641	69,255	210,896
Supplies and Materials	25,000	208,099	233,099	(13,429)	(22,893)	(36,322)	11,571	185,206	196,777	11,571	146,768	158,339
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	161,876	3,117,963	3,279,839	(6,805)	407,542	400,737	155,071	3,525,505	3,680,576	155,071	3,520,377	3,675,448

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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	$ 77,654	-	$ 77,654	$ 5,000	-	$ 5,000	$ 82,654	-	$ 82,654	$ 77,680	-	$ 77,680
Other Salaries	6,369	-	6,369	4,191	-	4,191	10,560	-	10,560	10,284	-	10,284
Purchased Professional - Educational Service	38,187	$ 36,408	74,595	(18,187)	$ (7,422)	(25,609)	20,000	$ 28,986	48,986	20,000	$ 3,462	23,462
Other Purchased Professional & Technical Services		7,500	7,500	-	-	-		7,500	7,500		7,500	7,500
Other Purchased Services (400-500 series)	14,854	45,069	59,923	4,911	(13,640)	(8,729)	19,765	31,429	51,194	12,303	11,061	23,364
Supplies and Materials	29,417	23,050	52,467	167	(6,624)	(6,457)	29,584	16,426	46,010	26,311	11,959	38,270
Other Objects	4,000	-	4,000	-	-	-	4,000	-	4,000	4,000	-	4,000
Total Undist. Expend. - Instructional Staff Training Serv.	170,481	112,027	282,508	(3,918)	(27,686)	(31,604)	166,563	84,341	250,904	150,578	33,982	184,560
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	520,095	-	520,095	(58,819)	-	(58,819)	461,276	-	461,276	461,276	-	461,276
Legal Services	331,184	-	331,184	441,138	-	441,138	772,322	-	772,322	771,122	-	771,122
Audit Fees	110,000	-	110,000	53,773	-	53,773	163,773	-	163,773	158,506	-	158,506
Expenditure & Internal Control Audit Fees	15,000	-	15,000	-	-	-	15,000	-	15,000		-	-
Architectural/Engineering Services	30,000	-	30,000	(10,000)	-	(10,000)	20,000	-	20,000		-	-
Other Purchased Professional Services	49,085	-	49,085	-	-	-	49,085	-	49,085		-	-
Purchased Technical Services	20,000	-	20,000	(20,000)	-	(20,000)		-	-		-	-
Communications/Telephone	397,483	-	397,483	351,338	-	351,338	748,821	-	748,821	715,454	-	715,454
BOE Other Purchased Services	16,878	-	16,878	2,776	-	2,776	19,654	-	19,654	11,665	-	11,665
Misc. Purchased Services (400-500 series)	58,473	-	58,473	18,501	-	18,501	76,974	-	76,974	36,324	-	36,324
General Supplies	30,183	-	30,183	(3,078)	-	(3,078)	27,105	-	27,105	11,990	-	11,990
BOE In-House Training/Meeting Supplies	5,842	-	5,842	9,548	-	9,548	15,390	-	15,390	13,365	-	13,365
Judgements Against The School Entity	85,000	-	85,000	165,887	-	165,887	250,887	-	250,887	456,286	-	456,286
Miscellaneous Expenditures	9,000	-	9,000	4,000	-	4,000	13,000	-	13,000	9,786	-	9,786
BOE Memberships and Dues	36,000	-	36,000	1,000	-	1,000	37,000	-	37,000	36,975	-	36,975
Total Undist. Expend. - Supp. Serv. - General Admin.	1,714,223	-	1,714,223	956,064	-	956,064	2,670,287	-	2,670,287	2,682,749	-	2,682,749
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals		5,381,597	5,381,597	-	(7,814)	(7,814)		5,373,783	5,373,783		5,282,107	5,282,107
Salaries of Other Professional Staff	496,389	672,387	1,168,776	37,760	(14,145)	23,615	534,149	658,242	1,192,391	534,149	611,733	1,145,882
Salaries of Secretarial and Clerical Assistants	50,734	2,246,863	2,297,597	262,259	203,853	466,112	312,993	2,450,716	2,763,709	312,933	2,384,417	2,697,350
Other Salaries		18,059	18,059	-	10,548	10,548		28,607	28,607		28,607	28,607
Purchased Professional and Technical Services		11,960	11,960	-	(1,000)	(1,000)		10,960	10,960		350	350
Other Purchased Services (400-500 series)		287,023	287,023	-	14,904	14,904		301,927	301,927		174,994	174,994
Supplies and Materials		350,389	350,389	-	5,650	5,650		356,039	356,039		303,536	303,536
Other Objects	-	13,934	13,934	-	(11,367)	(11,367)	-	2,567	2,567	-	1,798	1,798
Total Undist. Expend. - Support Serv. - School Admin.	547,123	8,982,212	9,529,335	300,019	200,629	500,648	847,142	9,182,841	10,029,983	847,082	8,787,542	9,634,624
Undist. Expend. - Support Serv.- Central Services												
Salaries	3,018,224	-	3,018,224	(166,150)	-	(166,150)	2,852,074	-	2,852,074	2,848,323	-	2,848,323
Purchased Professional Services	177,732		177,732	287,114	-	287,114	464,846	-	464,846	315,184	-	315,184
Purchased Technical Services	5,000	-	5,000	412	-	412	5,412	-	5,412	2,795	-	2,795
Misc. Purchased Services (400-500 Series)	125,730		125,730	450,290	-	450,290	576,020	-	576,020	510,985	-	510,985
Sale/Leaseback Payments		-	-	-	-	-		-	-		-	-
Supplies and Materials	109,323		109,323	7,128	-	7,128	116,451	-	116,451	97,810	-	97,810
Miscellaneous Expenditures	20,254	-	20,254	5,081	-	5,081	25,335	-	25,335	24,131	-	24,131
Total Undist. Expend. - Support Serv.- Central Services	3,456,263	-	3,456,263	583,875	-	583,875	4,040,138	-	4,040,138	3,799,228	-	3,799,228
Undist. Expend. - Supp. Serv. - Admin. Info. Technology												
Salaries	389,495	-	389,495	-	-	-	389,495	-	389,495	386,719	-	386,719
Purchased Professional Services		-	-	-	-	-		-	-		-	-
Purchased Technical Services			-	-	-	-		-	-		-	-
Other Purchased Services (400-500 series)	176,743	-	176,743	509,956	-	509,956	686,699	-	686,699	307,140	-	307,140
Supplies and Materials	19,336		19,336	(19,336)	-	(19,336)		-	-		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Supp. Serv. - Admin. Info. Technology	585,574	-	585,574	490,620	-	490,620	1,076,194	-	1,076,194	693,859	-	693,859
Undist. Expend. -Required Maintenance for School Facilities												
Salaries	1,345,043	-	1,345,043	557,158	-	557,158	1,902,201	-	1,902,201	1,902,201	-	1,902,201
Cleaning, Repair, and Maintenance Services	1,732,756	-	1,732,756	207,415	-	207,415	1,940,171	-	1,940,171	1,611,465	-	1,611,465
Lead Testing of Drinking Water			-	-	-	-			-			-
General Supplies	323,992	-	323,992	(14,806)	-	(14,806)	309,186	-	309,186	290,592	-	290,592
Total Undist. Expend. -Required Maintenance for School Facilities	3,401,791	-	3,401,791	749,767	-	749,767	4,151,558	-	4,151,558	3,804,258	-	3,804,258

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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	$ 6,441,715	$ 22,416	$ 6,464,131	$ (737,806)	-	$ (737,806)	$ 5,703,909	$ 22,416	$ 5,726,325	$ 5,703,750	$ 11,095	$ 5,714,845
Purchased Professional and Technical Services	6,554	-	6,554	-	-	-	6,554	-	6,554	3,423	-	3,423
Cleaning, Repair and Maintenance Services	442,080	-	442,080	44,911	-	44,911	486,991	-	486,991	495,757	-	495,757
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	43,503	-	43,503	466,224	-	466,224	466,224	-	466,224
Insurance	2,100,000	-	2,100,000	158,050	-	158,050	2,258,050	-	2,258,050	2,112,370	-	2,112,370
Miscellaneous Purchased Services	137,360	-	137,360	5,902	-	5,902	143,262	-	143,262	139,203	-	139,203
General Supplies	321,278	2,500	323,778	233,638	-	233,638	554,916	2,500	557,416	450,748	-	450,748
Energy (Gasoline)	60,000	-	60,000	(14,400)	-	(14,400)	45,600	-	45,600	19,782		19,782
Energy (Natural Gas)	750,000	-	750,000	(29,420)	-	(29,420)	720,580	-	720,580	714,654	-	714,654
Energy (Electricity)	3,700,000	-	3,700,000	(1,752,784)	-	(1,752,784)	1,947,216	-	1,947,216	1,850,102	-	1,850,102
Energy (Oil)	80,000	-	80,000	41,110	-	41,110	121,110	-	121,110	97,125	-	97,125
Other Objects		-	-	-	-	-		-	-		-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Custodial Services	14,557,708	24,916	14,582,624	(2,007,296)	-	(2,007,296)	12,550,412	24,916	12,575,328	12,149,138	11,095	12,160,233
Undistributed Expenditures - Care & Upkeep of Grounds												
Salaries	330,789	-	330,789	-	-	-	330,789	-	330,789	322,777	-	322,777
Cleaning, Repair, and Maintenance Services	4,000	-	4,000	588	-	588	4,588	-	4,588	4,588	-	4,588
General Supplies	9,000	-	9,000	(8,538)	-	(8,538)	462	-	462	462	-	462
Total Undist. Expend. - Care & Upkeep of Grounds	343,789	-	343,789	(7,950)	-	(7,950)	335,839	-	335,839	327,827	-	327,827
Undistributed Expenditures - Security												
Salaries	1,501,313	1,776,504	3,277,817	(431,527)	$ 128,792	(302,735)	1,069,786	1,905,296	2,975,082	1,069,786	1,798,409	2,868,195
Purchased Professional and Technical Services	20,614	-	20,614	917,964	-	917,964	938,578	-	938,578	591,817	-	591,817
Cleaning, Repair and Maintenance Services	900,000	-	900,000	(894,977)	-	(894,977)	5,023	-	5,023	4,552	-	4,552
General Supplies	100,000	5,000	105,000	(5,558)	-	(5,558)	94,442	5,000	99,442	21,012	-	21,012
Other Objects	25,000	-	25,000	(25,000)	-	(25,000)	-	-	-	-	-	-
Total Undist. Expend. - Security	2,546,927	1,781,504	4,328,431	(439,098)	128,792	(310,306)	2,107,829	1,910,296	4,018,125	1,687,167	1,798,409	3,485,576
Total Undist. Expend. - Oper. & Maint. Of Plant Serv.	20,850,215	1,806,420	22,656,635	(1,704,577)	128,792	(1,575,785)	19,145,638	1,935,212	21,080,850	17,968,390	1,809,504	19,777,894
Undist. Expend. - Student Transportation Serv.									-			
Contract Serv (Between Home & Sch) - Vend		-	-	-	-	-		-	-		-	-
Contract Services (Other than Between Home & School)-Vendors		353,910	353,910	338	78,720	79,058	338	432,630	432,968		232,729	232,729
Contr Serv (Regular Students) - ESCs & CTSA	1,416,857	-	1,416,857	230,581	-	230,581	1,647,438	-	1,647,438	1,501,708	-	1,501,708
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,965,984	-	4,965,984	1,260,115	-	1,260,115	6,226,099	-	6,226,099	6,008,322	-	6,008,322
Misc. Purchased Serv. - Transportation	100,000	-	100,000	(57,000)	-	(57,000)	43,000	-	43,000	43,000	-	43,000
Total Undist. Expend. - Student Transportation Serv.	6,482,841	353,910	6,836,751	1,434,034	78,720	1,512,754	7,916,875	432,630	8,349,505	7,553,030	232,729	7,785,759
UNALLOCATED BENEFITS												
Social Security Contributions	3,992,208	105,512	4,097,720	(230,763)	(26,105)	(256,868)	3,761,445	79,407	3,840,852	3,906,140	-	3,906,140
Other Retirement Contributions - PERS	3,225,985		3,225,985	(22,350)	239,540	217,190	3,203,635	239,540	3,443,175	3,195,781	239,398	3,435,179
Other Retirement Contributions - ERIP			-	-	-	-			-			-
Other Retirement Contributions - Regular	492,455	668,272	1,160,727	(174,515)	(668,272)	(842,787)	317,940		317,940	317,940		317,940
Unemployment Compensation	670,664	-	670,664	(313,512)	-	(313,512)	357,152	-	357,152	357,152	-	357,152
Workmen's Compensation	1,491,139	-	1,491,139	(191,139)	-	(191,139)	1,300,000	-	1,300,000	1,300,000	-	1,300,000
Health Benefits	3,053,260	22,428,356	25,481,616	(2,462,934)	(26,593)	(2,489,527)	590,326	22,401,763	22,992,089	291,537	22,382,824	22,674,361
Tuition Reimbursement	152,500	-	152,500	(40,340)	-	(40,340)	112,160	-	112,160	90,768	-	90,768
Other Employee Benefits	230,000	-	230,000	(117,462)	-	(117,462)	112,538	-	112,538	112,538	-	112,538
TOTAL UNALLOCATED BENEFITS	13,308,211	23,202,140	36,510,351	(3,553,015)	(481,430)	(4,034,445)	9,755,196	22,720,710	32,475,906	9,571,856	22,622,222	32,194,078
TPAF Normal Pension Contrib (On-Behalf - Non-Budgeted)										18,820,444		18,820,444
TPAF NCGI Premium Pension Contrib (On-Behalf - Non-Budget)										337,335		337,335
TPAF - Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	7,107,187	-	7,107,187
TPAF - Long Term Disability Insurance (On-Behalf - Non-Budgeted)										10,181		10,181
On Behalf TPAF Social Security Contribution (Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,060,407	-	6,060,407
Total On Behalf Contributions	-	-	-	-	-	-	-	-	-	32,335,554	-	32,335,554
Total Undistributed Expenditures	72,316,898	49,117,965	121,434,863	664,625	126,983	791,608	72,981,523	49,244,948	122,226,471	102,557,353	47,934,781	150,492,134
Total Expenditures - Current Expense	77,933,983	114,988,241	192,922,224	2,843,800	161,881	3,005,681	80,777,783	115,150,122	195,927,905	110,324,190	111,608,671	221,932,861

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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		$ (2,001)	$ (2,001)		$ 2,999	$ 2,999		$ 2,999	$ 2,999
Grades 1-5	$ 44,500	80,000	124,500	$ 5,165	16,950	22,115	$ 49,665	96,950	146,615	$ 5,164	38,059	43,223
Grades 6-8		7,800	7,800	-	20,702	20,702		28,502	28,502		25,502	25,502
Grades 9-12		-	-	-	28,499	28,499		28,499	28,499		25,509	25,509
Special Education - Instruction:												
Learning and/or Language Disabilities		-	-	-	-	-		-	-		-	-
Resource Room/Resource Center		-	-	-	-	-		-	-		-	-
Bilingual Education		-	-	-	-	-		-	-		-	-
School Sponsored and Other Instructional Programs		-	-	4,250	-	4,250	4,250	-	4,250	2,912	-	2,912
At Risk Programs Programs	7,560	-	7,560	(7,560)	-	(7,560)		-	-		-	-
Undistributed Expenditures - Instruction	33,935	-	33,935	7,756	-	7,756	41,691	-	41,691	10,825	-	10,825
Undist.Expend.-Support Serv.-Students - Reg.	2,300	-	2,300	50	-	50	2,350	-	2,350		-	-
Undist.Expend.-Support Serv.-Related and Extraordinary		-	-	-	-	-		-	-		-	-
Undist. Expend. - Support Serv. - Students - Special		-	-	-	-	-		-	-		-	-
Undist.Expend.-Support Serv. - Inst. Staff	100,040	-	100,040	58,221	-	58,221	158,261	-	158,261	58,190	-	58,190
Undist. Expend. - Support Serv. - Child Study Team		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - General Admin.		-	-	2,078	-	2,078	2,078	-	2,078	2,078	-	2,078
Undistributed Expenditures - School Admin.		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Athletics		-	-	-	3,281	3,281		3,281	3,281		3,281	3,281
Undistributed Expenditures - Central Services	208,778	-	208,778	-	-	-	208,778		208,778	11,269		11,269
Undistributed Expenditures - Admin. Info. Technology		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Operation of Plant Services		-	-	-	-	-		-	-		-	-
Undistributed Expenditures - Required Maintenance of School	5,250	-	5,250	30,000	15,136	45,136	35,250	15,136	50,386	24,874	15,136	40,010
Undistributed Expenditures - Security		-	-	2,712	-	2,712	2,712	-	2,712		-	-
Undistributed Expenditures - Alternative Education Programs		-	-	-	-	-		-	-		-	-
Special Schools (All Programs)	-	-	-	-	-	-	-	-	-	-	-	-
Total Equipment	402,363	92,800	495,163	102,672	82,567	185,239	505,035	175,367	680,402	115,312	110,486	225,798
Facilities Acquisition and Construction Services												
Construction Services	-	-	-	3,019	-	3,019	3,019	-	3,019	3,019	-	3,019
Total Facilities Acquisition and Construction Services	-	-	-	3,019	-	3,019	3,019	-	3,019	3,019	-	3,019
TOTAL CAPITAL OUTLAY	402,363	92,800	495,163	105,691	82,567	188,258	508,054	175,367	683,421	118,331	110,486	228,817
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	103,600	-	103,600	42,699	-	42,699	146,299	-	146,299	146,299	-	146,299
Other Salaries for Instruction	4,000	-	4,000	-	-	-	4,000	-	4,000	4,000	-	4,000
General Supplies	4,500	-	4,500	5,520	-	5,520	10,020	-	10,020	2,925	-	2,925
Total Summer School - Instruction	112,100	-	112,100	48,219	-	48,219	160,319	-	160,319	153,224	-	153,224
Summer School - Support Services												
Salaries	301,302	-	301,302	-	-	-	301,302	-	301,302	170,288	-	170,288
Other Purchased Services		-	-	-		-			-			-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Support Services	301,302	-	301,302	-	-	-	301,302	-	301,302	170,288	-	170,288
Total Summer School	413,402	-	413,402	48,219	-	48,219	461,621	-	461,621	323,512	-	323,512
Adult Education-Local-Instruction												
Salaries of Teachers	12,000	-	12,000	-	-	-	12,000	-	12,000	6,065		6,065
Other Purchased Services	1,800	-	1,800	-	-	-	1,800	-	1,800			-
General Supplies		-	-	12,600	-	12,600	12,600	-	12,600	2,144		2,144
Textbooks		-	-	2,086	-	2,086	2,086	-	2,086		-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local-Instruction	13,800	-	13,800	14,686	-	14,686	28,486	-	28,486	8,209	-	8,209
Adult Education-Local -Support Serv.												
Salaries	8,500	-	8,500	-	-	-	8,500	-	8,500	437		437
Purchased Professional-Educational Services		-	-	-	-	-		-	-			-
Other Purchased Services	4,200	-	4,200	4,022	-	4,022	8,222	-	8,222	760		760
Supplies and Materials	4,000	-	4,000	5,502	-	5,502	9,502	-	9,502	3,186	-	3,186
Total Adult Education-Local -Support Serv.	16,700	-	16,700	9,524	-	9,524	26,224	-	26,224	4,383	-	4,383
Total Adult Education-Local	30,500	-	30,500	24,210	-	24,210	54,710	-	54,710	12,592	-	12,592
TOTAL SPECIAL SCHOOLS	443,902	-	443,902	72,429	-	72,429	516,331	-	516,331	336,104	-	336,104

EAST ORANGE BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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	$ 15,592,070	-	$ 15,592,070	$ 1,091,025	-	$ 1,091,025	$ 16,683,095	-	$ 16,683,095	$ 16,477,282	-	$ 16,477,282
Total Expenditures - General Fund	94,372,318	$ 115,081,041	209,453,359	4,112,945	$ 244,448	4,357,393	98,485,263	$ 115,325,489	213,810,752	127,255,907	$ 111,719,157	238,975,064
Excess (Deficiency) of Revenues Over (Under) Expenditures	104,307,398	(115,081,041)	(10,773,643)	(3,081,033)	(244,448)	(3,325,481)	101,226,365	(115,325,489)	(14,099,124)	106,132,469	(111,719,157)	(5,586,688)
Other Financing Sources:												
Operating Transfer In:												
Contribution to School Based Budgets - General Fund		111,787,037	111,787,037	-	6,107	6,107		111,793,144	111,793,144		108,313,653	108,313,653
Contribution to School Based Budgets - Special Revenue Fund		3,294,004	3,294,004	-	238,341	238,341		3,532,345	3,532,345		3,405,504	3,405,504
Operating Transfers Out:												
Contribution to School Based Budgets	(111,787,037)		(111,787,037)	(6,107)	-	(6,107)	(111,793,144)		(111,793,144)	(108,313,653)		(108,313,653)
Transfer to Special Revenue	(210,733)	-	(210,733)	-	-	-	(210,733)	-	(210,733)	-	-	-
Total Other Financing Sources:	(111,997,770)	115,081,041	3,083,271	(6,107)	244,448	238,341	(112,003,877)	115,325,489	3,321,612	(108,313,653)	111,719,157	3,405,504
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expend. and Other Financing Sources (Uses)	(7,690,372)	-	(7,690,372)	(3,087,140)	-	(3,087,140)	(10,777,512)	-	(10,777,512)	(2,181,184)	-	(2,181,184)
Fund Balance, Beginning of Year	23,213,608	-	23,213,608	-	-	-	23,213,608	-	23,213,608	23,213,608	-	23,213,608
Fund Balance, End of Year	$ 15,523,236	$ -	$ 15,523,236	$ (3,087,140)	$ -	$ (3,087,140)	$ 12,436,096	$ -	$ 12,436,096	$ 21,032,424	$ -	$ 21,032,424

EXHIBIT C-2

EAST ORANGE BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources	-	$ 87,732	$ 87,732	$ 62,247	$ (25,485)
State Sources	$ 21,168,043	275,618	21,443,661	19,345,667	(2,097,994)
Federal Sources	8,426,005	6,016,477	14,442,482	12,569,119	(1,873,363)
Total Revenues	29,594,048	6,379,827	35,973,875	31,977,033	(3,996,842)
EXPENDITURES:					
Instruction					
Salaries of Teachers	5,114,648	(297,238)	4,817,410	4,442,185	375,225
Other Salaries for Instruction	1,440,448	-	1,440,448	1,280,539	159,909
Purchased Professional -Technical Services	263,949	727,693	991,642	764,821	226,821
Other Purchased Services (400-500 series)	348,848	337,036	685,884	635,352	50,532
General Supplies	381,826	3,044,704	3,426,530	3,148,710	277,820
Textbooks	62,623	(32,843)	29,780	15,008	14,772
Other Objects	588	10,468	11,056	11,710	(654)
Total Instruction	7,612,930	3,789,820	11,402,750	10,298,325	1,104,425
Support Services					
Personnel Services Salaries	267,532	1,338,662	1,606,194	1,492,214	113,980
Salaries of Supervisors of Instruction	267,695	-	267,695	260,016	7,679
Salaries of Other Professional Staff	1,363,679	104,233	1,467,912	1,135,881	332,031
Salaries of Secretaries & Clerical Assistants	273,823	12,109	285,932	297,178	(11,246)
Other Salaries	222,099	(7,820)	214,279	133,016	81,263
Salary of Community Parent Involvement Spec.	116,776	-	116,776	111,888	4,888
Salary of Master Teachers	608,114	-	608,114	576,854	31,260
Purchased Professional - Educational Services	2,017,837	(89,109)	1,928,728	1,823,765	104,963
Purchased Educational Services - Contracted Pre-K	7,248,596	(366,880)	6,881,716	6,555,540	326,176
Purchased Educational Services - Head Start	1,662,112	15,000	1,677,112	1,676,791	321
Other Purchased Professional - Ed Services	119,086	16,225	135,311	120,409	14,902
Other Purchased Professional Services	271,533	251,782	523,315	104,341	418,974
Rentals	10,000	-	10,000	-	10,000
Purchased Professional and Technical Services	296,249	127,400	423,649	264,260	159,389
Other Purchased Services	290,397	(8,871)	281,526	54,669	226,857
Travel	23,900	1,596	25,496	7,333	18,163
Miscellaneous Purchased Services	37,700	239,284	276,984	212,411	64,573
Supplies & Materials	435,418	587,521	1,022,939	250,582	772,357
Other Objects	25,500	7,091	32,591	14,717	17,874
Total Support Services	15,558,046	2,228,223	17,786,269	15,091,865	2,694,404
Unallocated Employee Benefits	2,659,491	155,705	2,815,196	2,927,482	(112,286)
Transportation Contracted Services	16,800	137,520	154,320	4,329	149,991
Facilities Acquisition and Construction Services:					
Instructional Equipment	452,777	(169,782)	282,995	249,528	33,467
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acquisition and Construction Services	452,777	(169,782)	282,995	249,528	33,467
Total Expenditures	26,300,044	6,141,486	32,441,530	28,571,529	3,870,001
Other Financing Sources (Uses)					
Transfer in from General Fund-Preschool Program		-		-	-
Transfer Out to School Based Budget (General Fund)	(3,294,004)	(238,341)	(3,532,345)	(3,405,504)	126,841
Total Other Financing Sources (Uses)	(3,294,004)	(238,341)	(3,532,345)	(3,405,504)	126,841
Total Outflows	29,594,048	6,379,827	35,973,875	31,977,033	3,996,842
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, 2020

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)	$ 233,388,376	$ 31,977,033
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, 2020		(2,501,969)
Encumbrances, June 30, 2019		223,563
State aid payment recognized for Budgetary purposes, not recognized for GAAP statements. June 30, 2020	(18,426,392)	
State aid payment recognized for GAAP purposes, not recognized for Budgetary statements. June 30, 2019	18,226,096	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	$ 233,188,080	$ 29,698,627
Uses/outflows of resources		
Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules (Exhibit C-1, C-2)	$ 238,975,064	$ 28,571,529
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, 2020		(2,501,969)
Encumbrances, June 30, 2019	-	223,563
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	$ 238,975,064	$ 26,293,123

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 Seven Fiscal Years *

	2020	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Position Liability (Asset)	0.34651 %	0.34728 %	0.34751 %	0.36814 %	0.36606 %	0.35785 %	0.33916 %
District's Proportionate Share of the Net Pension Liability (Asset)	$ 62,435,390	$ 68,378,235	$ 80,894,974	$ 109,031,603	$ 82,173,389	$ 66,999,607	$ 64,820,790
District's Covered Payroll	24,118,100	23,436,678	23,496,414	23,777,728	26,707,543	24,182,544	23,889,003
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	259%	292%	344%	459%	308%	277%	271%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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

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

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

PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Seven Fiscal Years

	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	$ 3,219,317	$ 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	3,219,317	3,454,341	3,219,317	3,270,476	3,147,144	2,985,648	2,301,966
Contribution Deficiency (Excess)	-	-	-	-	-	-	-
District's Covered Payroll	24,118,100	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	13.35%	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 Seven Fiscal Years *

	2020	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 %	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	$ 539,743,527	$ 553,709,568	$ 596,294,394	$ 722,821,064	$ 577,965,206	$ 474,257,913	$ 457,143,804
Total	539,743,527	553,709,568	596,294,394	722,821,064	577,965,206	474,257,913	457,143,804
District's Covered Payroll	89,661,280	92,311,802	90,510,517	90,083,857	90,780,981	92,642,335	90,419,245
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	0%	0%	0%	0%	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	26.95%	26.49%	25.41%	22.33%	28.71%	33.64%	33.76%

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

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

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

Board of Education Employees' Pension Fund of Essex County

Last Seven Fiscal Years*

	2020	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Position Liability (Asset)	6.9414%	7.1694%	7.0066%	6.7556%	6.7003%	N/A	N/A
District's Proportionate Share of the Net Pension Liability (Asset)	$ 2,316,417	$ 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%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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 Seven Fiscal Years*

	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	$ 317,940	$ 243,749	$ 281,273	$ 288,881	$ 351,306	n/a	n/a
Contributions in Relation to the Contractually Required Contributi	317,940	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%	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, 2020

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 Three Fiscal Years*

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

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, 2020

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, 2020

	Operating Fund	Blended Resource Fund	Total General Fund
ASSETS			
Cash	$ 12,992,551	$ 177,996	$ 13,170,547
Receivables			
Intergovernmental			
State	661,934		661,934
Other	237,026		237,026
Other Accounts Receivable	110,689		110,689
Due from Other Funds	118,644		118,644
Inventory	245,834	-	245,834
Total Assets	$ 14,366,678	$ 177,996	$ 14,544,674
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 7,607,148	$ 177,996	$ 7,785,144
Claims and Judgements Payable	2,434,802		2,434,802
Accrued Liabilities for Insurance Claims	1,718,696	-	1,718,696
Total Liabilities	11,760,646	177,996	11,938,642
Fund Balances			
Nonspendable Fund Balance			
Inventory	245,834		245,834
Restricted Fund Balance			
Capital Reserve	307,755		307,755
Capital Reserve Desig. For Subsequent Year's Expenditures	5,433,557		5,433,557
Maintenance Reserve	809,519		809,519
Maintenance Reserve Desig. for Subsequent Year's Expenditures	1,000,000		1,000,000
Register Audit Recoveries	752,663		752,663
Assigned Fund Balance			
Year End Encumbrances	1,092,589		1,092,589
Designated for Subsequent Year's Expenditures	8,155,399		8,155,399
Unassigned Fund Balance	(15,191,284)	-	(15,191,284)
Total Fund Balances	2,606,032	-	2,606,032
Total Liabilities and Fund Balances	$ 14,366,678	$ 177,996	$ 14,544,674

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDER JUNE 30, 2020

EXHIBIT D-2

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	$ 111,787,037		$ 108,307,546	$ 3,479,491
General Fund Encumbrances at June 30, 2019	6,107		6,107	-
	111,793,144		108,313,653	3,479,491
Combined General Fund Contribution & State Resources	111,793,144	96.95%	108,313,653	3,479,491
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	3,428,080		3,305,243	122,837
Title I, Reallocated of ESEA	-		-	-
	3,428,080	2.96%	3,305,243	122,837
Title I, Reallocated of ESEA	104,265		100,261	4,004
	-		-	-
	104,265	0.09%	100,261	4,004
Restricted Federal Resources Total	3,532,345	3.05%	3,405,504	126,841
Totals	$ 115,325,489	100.00%	$ 111,719,157	$ 3,606,332

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 19,606,478		$ 19,012,557	$ 593,921
General Fund Encumbrances at June 30, 2019	3,050		3,050	-
	19,609,528		19,015,607	593,921
Combined General Fund Contribution & State Resources	19,609,528	97.22%	19,015,607	593,921
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	544,864		528,361	16,503
			-	-
	544,864	2.70%	528,361	16,503
Title I, Reallocated of ESEA	16,572		16,070	502
				-
	16,572	0.08%	16,070	502
Restricted Federal Resources Total	561,436	2.78%	544,431	17,005
Totals	$ 20,170,964	100.00%	$ 19,560,038	$ 610,926

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 8,694,320		$ 7,982,671	$ 711,649
General Fund Encumbrances at June 30, 2019	-		-	-
	8,694,320		7,982,671	711,649
Combined General Fund Contribution & State Resources	8,694,320	97.23%	7,982,671	711,649
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	240,323		220,652	19,671
			-	-
	240,323	2.69%	220,652	19,671
Title I, Reallocated of ESEA	7,310		6,712	598
				-
	7,310	0.08%	6,712	598
Restricted Federal Resources Total	247,633	2.77%	227,364	20,269
Totals	$ 8,941,953	100.00%	$ 8,210,035	$ 731,918

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 5,287,906		$ 4,827,656	$ 460,250
General Fund Encumbrances at June 30, 2019	-		-	-
	5,287,906		4,827,656	460,250
Combined General Fund Contribution & State Resources	5,287,906	96.37%	4,827,656	460,250
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	193,318		176,492	16,826
			-	-
	193,318	3.52%	176,492	16,826
Title I, Reallocated of ESEA	5,880		5,368	512
	-		-	-
	5,880	0.11%	5,368	512
Restricted Federal Resources Total	199,198	3.63%	181,860	17,338
Totals	$ 5,487,104	100.00%	$ 5,009,516	$ 477,588

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 5,390,001		$ 5,376,162	$ 13,839
General Fund Encumbrances at June 30, 2019	2,909		2,909	-
	5,392,910		5,379,071	13,839
Combined General Fund Contribution & State Resources	5,392,910	97.15%	5,379,071	13,839
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	153,595		153,201	394
			-	-
	153,595	2.77%	153,201	394
Title I, Reallocated of ESEA	4,672		4,660	12
	-		-	-
	4,672	0.08%	4,660	12
Restricted Federal Resources Total	158,267	2.85%	157,861	406
Totals	$ 5,551,177	100.00%	$ 5,536,932	$ 14,245

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 4,883,394		$ 4,476,630	$ 406,764
General Fund Encumbrances at June 30, 2019	13		13	-
	4,883,407		4,476,643	406,764
Combined General Fund Contribution & State Resources	4,883,407	96.57%	4,476,643	406,764
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	168,160		154,153	14,007
			-	-
	168,160	3.33%	154,153	14,007
Title I, Reallocated of ESEA	5,115		4,689	426
	-		-	-
	5,115	0.10%	4,689	426
Restricted Federal Resources Total	173,275	3.43%	158,842	14,433
Totals	$ 5,056,682	100.00%	$ 4,635,485	$ 421,197

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 11,157,827		$ 11,187,058	$ (29,231)
General Fund Encumbrances at June 30, 2019			-	-
	11,157,827		11,187,058	(29,231)
Combined General Fund Contribution & State Resources	11,157,827	97.55%	11,187,058	(29,231)
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	272,763		272,763	-
			-	-
	272,763	2.38%	272,763	-
Title I, Reallocated of ESEA	8,296		8,027	269
				-
	8,296	0.07%	8,027	269
Restricted Federal Resources Total	281,059	2.45%	280,790	269
Totals	$ 11,438,886	100.00%	$ 11,467,848	$ (28,962)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 7,427,820		$ 7,079,362	$ 348,458
General Fund Encumbrances at June 30, 2019			-	-
	7,427,820		7,079,362	348,458
Combined General Fund Contribution & State Resources	7,427,820	96.92%	7,079,362	348,458
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	229,068		218,322	10,746
			-	-
	229,068	2.99%	218,322	10,746
Title I, Reallocated of ESEA	6,967		6,640	327
	-		-	-
	6,967	0.09%	6,640	327
Restricted Federal Resources Total	236,035	3.08%	224,962	11,073
Totals	$ 7,663,855	100.00%	$ 7,304,324	$ 359,531

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 6,001,336		$ 5,620,472	$ 380,864
General Fund Encumbrances at June 30, 2019			-	-
	6,001,336		5,620,472	380,864
Combined General Fund Contribution & State Resources	6,001,336	96.45%	5,620,472	380,864
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	214,504		200,891	13,613
			-	-
	214,504	3.45%	200,891	13,613
Title I, Reallocated of ESEA	6,524		6,110	414
	-		-	-
	6,524	0.10%	6,110	414
Restricted Federal Resources Total	221,028	3.55%	207,001	14,027
Totals	$ 6,222,364	100.00%	$ 5,827,473	$ 394,891

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 5,385,670		$ 5,168,376	$ 217,294
General Fund Encumbrances at June 30, 2019			-	-
	5,385,670		5,168,376	217,294
Combined General Fund Contribution & State Resources	5,385,670	97.13%	5,168,376	217,294
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	154,257		148,033	6,224
	-		-	-
	154,257	2.78%	148,033	6,224
Title I, Reallocated of ESEA	4,692		4,503	189
	-		-	-
	4,692	0.08%	4,503	189
Restricted Federal Resources Total	158,949	2.87%	152,536	6,413
Totals	$ 5,544,619	100.00%	$ 5,320,912	$ 223,707

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 3,569,946		$ 3,361,762	$ 208,184
General Fund Encumbrances at June 30, 2019			-	-
	3,569,946		3,361,762	208,184
Combined General Fund Contribution & State Resources	3,569,946	95.91%	3,361,762	208,184
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	147,637		139,027	8,610
	-		-	-
	147,637	3.97%	139,027	8,610
Title I, Reallocated of ESEA	4,490		4,228	262
	-		-	-
	4,490	0.12%	4,228	262
Restricted Federal Resources Total	152,127	4.09%	143,255	8,872
Totals	$ 3,722,073	100.00%	$ 3,505,017	$ 217,056

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 4,343,428		$ 4,485,240	$ (141,812)
General Fund Encumbrances at June 30, 2019			-	-
	4,343,428		4,485,240	(141,812)
Combined General Fund Contribution & State Resources	4,343,428	95.59%	4,485,240	(141,812)
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	194,642		194,642	-
	-		-	-
	194,642	4.28%	194,642	-
Title I, Reallocated of ESEA	5,920		5,920	-
	-		-	-
	5,920	0.13%	5,920	-
Restricted Federal Resources Total	200,562	4.41%	200,562	-
Totals	$ 4,543,990	100.00%	$ 4,685,802	$ (141,812)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 3,368,262		$ 3,405,296	$ (37,034)
General Fund Encumbrances at June 30, 2019			-	-
	3,368,262		3,405,296	(37,034)
Combined General Fund Contribution & State Resources	3,368,262	96.24%	3,405,296	(37,034)
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	127,775		127,775	-
			-	-
	127,775	3.65%	127,775	-
Title I, Reallocated of ESEA	3,886		3,886	-
	-		-	-
	3,886	0.11%	3,886	-
Restricted Federal Resources Total	131,661	3.76%	131,661	-
Totals	$ 3,499,923	100.00%	$ 3,536,957	$ (37,034)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 3,383,331		$ 3,308,896	$ 74,435
General Fund Encumbrances at June 30, 2019			-	-
	3,383,331		3,308,896	74,435
Combined General Fund Contribution & State Resources	3,383,331	96.87%	3,308,896	74,435
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	105,928		103,598	2,330
			-	-
	105,928	3.03%	103,598	2,330
Title I, Reallocated of ESEA	3,222		3,151	71
	-		-	-
	3,222	0.09%	3,151	71
Restricted Federal Resources Total	109,150	3.13%	106,749	2,401
Totals	$ 3,492,481	100.00%	$ 3,415,645	$ 76,836

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-2n

SCHOOL: WASHINGTON ACADEMY/TYSON ELEMENTARY SCHOOL - 312

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,800,124		$ 4,987,667	$ (187,543)
General Fund Encumbrances at June 30, 2019			-	-
	4,800,124		4,987,667	(187,543)
Combined General Fund Contribution & State Resources	4,800,124	96.48%	4,987,667	(187,543)
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	170,146		170,146	-
			-	-
	170,146	3.42%	170,146	-
Title I, Reallocated of ESEA	5,175		5,175	-
	-		-	-
	5,175	0.10%	5,175	-
Restricted Federal Resources Total	175,321	3.52%	175,321	-
Totals	$ 4,975,445	100.00%	$ 5,162,988	$ (187,543)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 2,757,758		$ 2,651,465	$ 106,293
General Fund Encumbrances at June 30, 2019			-	-
	2,757,758		2,651,465	106,293
Combined General Fund Contribution & State Resources	2,757,758	97.61%	2,651,465	106,293
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	65,542		63,016	2,526
	-		-	-
	65,542	2.32%	63,016	2,526
Title I, Reallocated of ESEA	1,993		1,916	77
	-		-	-
	1,993	0.07%	1,916	77
Restricted Federal Resources Total	67,535	2.39%	64,932	2,603
Totals	$ 2,825,293	100.00%	$ 2,716,397	$ 108,896

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 5,338,490		$ 5,199,978	$ 138,512
General Fund Encumbrances at June 30, 2019	135		135	-
	5,338,625		5,200,113	138,512
Combined General Fund Contribution & State Resources	5,338,625	96.77%	5,200,113	138,512
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	172,794		168,311	4,483
	-		-	-
	172,794	3.13%	168,311	4,483
Title I, Reallocated of ESEA	5,256		5,120	136
	-		-	-
	5,256	0.10%	5,120	136
Restricted Federal Resources Total	178,050	3.23%	173,431	4,619
Totals	$ 5,516,675	100.00%	$ 5,373,544	$ 143,131

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 4,065,069	*	$ 3,885,078	$ 179,991
General Fund Encumbrances at June 30, 2019			-	-
	4,065,069		3,885,078	179,991
Combined General Fund Contribution & State Resources	4,065,069	97.08%	3,885,078	179,991
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	118,507		113,260	5,247
			-	-
	118,507	2.83%	113,260	5,247
Title I, Reallocated of ESEA	3,604		3,444	160
	-		-	-
	3,604	0.09%	3,444	160
Restricted Federal Resources Total	122,111	2.92%	116,704	5,407
Totals	$ 4,187,180	100.00%	$ 4,001,782	$ 185,398

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 3,093,196		$ 3,090,304	$ 2,892
General Fund Encumbrances at June 30, 2019			-	-
	3,093,196		3,090,304	2,892
Combined General Fund Contribution & State Resources	3,093,196	96.94%	3,090,304	2,892
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	94,673		94,584	89
			-	-
	94,673	2.97%	94,584	89
Title I, Reallocated of ESEA	2,879		2,876	3
	-		-	-
	2,879	0.09%	2,876	3
Restricted Federal Resources Total	97,552	3.06%	97,460	92
Totals	$ 3,190,748	100.00%	$ 3,187,764	$ 2,984

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 1,720,267		$ 1,764,378	$ (44,111)
General Fund Encumbrances at June 30, 2019			-	-
	1,720,267		1,764,378	(44,111)
Combined General Fund Contribution & State Resources	1,720,267	98.29%	1,764,378	(44,111)
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	29,130		29,130	-
			-	-
	29,130	1.66%	29,130	-
Title I, Reallocated of ESEA	886		886	-
			-	-
	886	0.05%	886	-
Restricted Federal Resources Total	30,016	1.71%	30,016	-
Totals	$ 1,750,283	100.00%	$ 1,794,394	$ (44,111)

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 1,512,414		$ 1,436,538	$ 75,876
General Fund Encumbrances at June 30, 2019				-
	1,512,414		1,436,538	75,876
Combined General Fund Contribution & State Resources	1,512,414	97.97%	1,436,538	75,876
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	30,454		28,886	1,568
			-	-
	30,454	1.97%	28,886	1,568
Title I, Reallocated of ESEA	926		880	46
	-		-	-
	926	0.06%	880	46
Restricted Federal Resources Total	31,380	2.03%	29,766	1,614
Totals	$ 1,543,794	100.00%	$ 1,466,304	$ 77,490

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 3,688,546	$ (205,924)	$ 3,482,622	$ 3,391,792	$ 90,830
Grades 1-5 - Salaries of Teachers	19,119,072	(594,416)	18,524,656	18,476,078	48,578
Grades 6-8 - Salaries of Teachers	9,557,343	215,409	9,772,752	9,469,466	303,286
Grades 9-12 - Salaries of Teachers	14,490,045	217,481	14,707,526	14,588,422	119,104
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	913,269	81,523	994,792	982,845	11,947
Purchased Professional-Educational Services	150,301	(18,111)	132,190	86,121	46,069
Purchased Technical Services	16,740	(9,487)	7,253	4,080	3,173
Other Purchased Services (400-500 series)	793,282	22,473	815,755	659,437	156,318
General Supplies	985,296	220,195	1,205,491	1,080,941	124,550
Textbooks	183,306	(136,474)	46,832	29,519	17,313
Other Objects	186,633	(24,746)	161,887	52,122	109,765
TOTAL REGULAR PROGRAMS - INSTRUCTION	50,083,833	(232,077)	49,851,756	48,820,823	1,030,933
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,396,031	59,048	1,455,079	1,429,776	25,303
Other Salaries for Instruction	519,334	-	519,334	482,452	36,882
Other Purchased Services	1,700	-	1,700	1,674	26
General Supplies	24,602	(5,133)	19,469	16,679	2,790
Textbooks	907	(547)	360	-	360
Other Objects	-	-	-	-	-
Total Cognitive - Mild	1,942,574	53,368	1,995,942	1,930,581	65,361
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	2,202,502	613,883	2,816,385	2,810,285	6,100
Other Salaries for Instruction	813,221	63,540	876,761	834,548	42,213
Purchased Professional-Educational Services	990	(990)	-	-	-
General Supplies	55,132	(4,244)	50,888	40,859	10,029
Textbooks	3,397	(1,447)	1,950	-	1,950
Other Objects	1,350	78	1,428	180	1,248
Total Learning and/or Language Disabilities	3,076,592	670,820	3,747,412	3,685,872	61,540
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	1,030,310	(101,585)	928,725	938,820	(10,095)
Other Salaries for Instruction	503,872	10,486	514,358	461,653	52,705
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	14,621	5,645	20,266	16,690	3,576
Textbooks	1,369	(1,369)	-	-	-
Other Objects	510	-	510	-	510
Total Behavioral Disabilities	1,550,682	(86,823)	1,463,859	1,417,163	46,696
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, 2020

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 1,666,351	$ (390,269)	$ 1,276,082	$ 624,583	$ 651,499
Other Salaries for Instruction	1,742,897	(35,180)	1,707,717	1,762,034	(54,317)
General Supplies	1,800	-	1,800	-	1,800
Textbooks	900	-	900	-	900
Other Objects	630	-	630	-	630
Total Resource Room/Resource Center	3,412,578	(425,449)	2,987,129	2,386,617	600,512
Autism:					
Salaries of Teachers	787,151	24,740	811,891	801,617	10,274
Other Salaries for Instruction	633,591	792	634,383	601,122	33,261
General Supplies	36,573	4,948	41,521	23,064	18,457
Textbooks	9,066	(1,350)	7,716	-	7,716
Other Objects	-	-	-	-	-
Total Autism	1,466,381	29,130	1,495,511	1,425,803	69,708
Preschool Disabilities - Full Time					
Salaries of Teachers	462,225	22,207	484,432	548,961	(64,529)
Other Salaries for Instruction	330,485	28,070	358,555	310,949	47,606
General Supplies	19,379	799	20,178	18,159	2,019
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	812,089	51,076	863,165	878,069	(14,904)
TOTAL SPECIAL EDUCATION - INSTRUCTION	12,260,896	292,122	12,553,018	11,724,105	828,913
Bilingual Education - Instruction		-			
Salaries of Teachers	1,571,689	(5,240)	1,566,449	1,542,605	23,844
Other Salaries for Instruction	380,693	(6,146)	374,547	355,225	19,322
Other Purchased Services	-	-	-	-	-
General Supplies	52,321	(1,370)	50,951	42,890	8,061
Textbooks	5,697	(5,697)	-	-	-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	2,010,400	(18,453)	1,991,947	1,940,720	51,227
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	453,263	(13,274)	439,989	338,378	101,611
Purchased Services (300-500 series)	99,495	(17,062)	82,433	38,546	43,887
Supplies and Materials	28,121	1,999	30,120	19,451	10,669
Other Objects	5,000	(2,000)	3,000	2,508	492
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	585,879	(30,337)	555,542	398,883	156,659
School-Spon. Cocurricular Athletics - Inst.					
Salaries	528,442	-	528,442	479,778	48,664
Purchased Services (300-500 series)	331,648	13,861	345,509	235,061	110,448
Supplies and Materials	69,178	9,782	78,960	74,520	4,440
Total School-Spon. Cocurricular Athletics - Inst.	929,268	23,643	952,911	789,359	163,552
Total Instruction	65,870,276	34,898	65,905,174	63,673,890	2,231,284
Undistributed Expend. - Attend. & Social Work					
Salaries	1,425,462	(29,985)	1,395,477	1,236,691	158,786
Other Purchased Services (400-500 series)	9,287	(5,318)	3,969	3,120	849
Supplies and Materials	5,513	133	5,646	3,206	2,440
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	1,440,262	(35,170)	1,405,092	1,243,017	162,075
Undistributed Expenditures - Health Services					
Salaries	1,931,940	38,466	1,970,406	1,899,172	71,234
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	3,411	(2,411)	1,000	318	682
Supplies and Materials	55,610	1,161	56,771	43,487	13,284
Total Undistributed Expenditures - Health Services	1,990,961	37,216	2,028,177	1,942,977	85,200

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 3,860,814	$ (165,760)	$ 3,695,054	$ 3,625,481	$ 69,573
Salaries of Secretarial and Clerical Assistants	323,415	297	323,712	299,386	24,326
Other Salaries	-	-	-	-	-
Other Purchased Services (400-500 series)	16,881	896	17,777	8,856	8,921
Supplies and Materials	2,968	-	2,968	803	2,165
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	4,204,078	(164,567)	4,039,511	3,934,526	104,985
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	3,748,409	11,015	3,759,424	3,689,078	70,346
Salaries of Secr and Clerical Assist.	102,478	-	102,478	98,658	3,820
Purchased Prof- Educational Services	35,170	(23,396)	11,774	8,466	3,308
Other Purch Prof. and Technical Services	-	-	-	-	-
Other Purch Services (400-500)	5,025	(2,945)	2,080	-	2,080
Supplies and Materials	16,910	(1,737)	15,173	11,703	3,470
Total Undist. Expend. - Improvement of Inst. Serv.	3,907,992	(17,063)	3,890,929	3,807,905	83,024
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,791,520	452,709	3,244,229	3,302,604	(58,375)
Purchased Professional and Technical Services	9,690	-	9,690	1,750	7,940
Other Purchased Services (400-500 series)	108,654	(22,274)	86,380	69,255	17,125
Supplies and Materials	208,099	(22,893)	185,206	146,768	38,438
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,117,963	407,542	3,525,505	3,520,377	5,128
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	36,408	(7,422)	28,986	3,462	25,524
Other Purchased Professional & Technical Services	7,500	-	7,500	7,500	-
Other Purchased Services (400-500 series)	45,069	(13,640)	31,429	11,061	20,368
Supplies and Materials	23,050	(6,624)	16,426	11,959	4,467
Total Undist. Expend. - Instructional Staff Training Serv.	112,027	(27,686)	84,341	33,982	50,359
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	5,381,597	(7,814)	5,373,783	5,282,107	91,676
Salaries of Other Professional Staff	672,387	(14,145)	658,242	611,733	46,509
Salaries of Secretarial and Clerical Assistants	2,246,863	203,853	2,450,716	2,384,417	66,299
Other Salaries	18,059	10,548	28,607	28,607	-
Purchased Professional and Technical Services	11,960	(1,000)	10,960	350	10,610
Other Purchased Services (400-500 series)	287,023	14,904	301,927	174,994	126,933
Supplies and Materials	350,389	5,650	356,039	303,536	52,503
Other Objects	13,934	(11,367)	2,567	1,798	769
Total Undist. Expend. - Support Serv. - School Admin.	8,982,212	200,629	9,182,841	8,787,542	395,299
Undist. Expend. - Custodial Services					
Salaries	22,416	-	22,416	11,095	11,321
General Supplies	2,500	-	2,500	-	2,500
Total Undist. Expend. - Custodial Services	24,916	-	24,916	11,095	13,821
Security					
Salaries	1,776,504	128,792	1,905,296	1,798,409	106,887
Purchased Professional and Technical Services	-	-	-	-	-
General Supplies	5,000	-	5,000	-	5,000
Total Undist. Expend. - Security	1,781,504	128,792	1,910,296	1,798,409	111,887
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	353,910	78,720	432,630	232,729	199,901
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	353,910	78,720	432,630	232,729	199,901

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Districtwide	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 105,512	$ (26,105)	$ 79,407	-	$ 79,407
Other Retirement Contributions - PERS	668,272	(428,732)	239,540	$ 239,398	142
Health Benefits	22,428,356	(26,593)	22,401,763	22,382,824	18,939
TOTAL UNALLOCATED BENEFITS	23,202,140	(481,430)	22,720,710	22,622,222	98,488
TOTAL UNDISTRIBUTED EXPENDITURES	49,117,965	126,983	49,244,948	47,934,781	1,310,167
TOTAL GENERAL CURRENT EXPENSE	114,988,241	161,881	115,150,122	111,608,671	3,541,451
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	5,000	(2,001)	2,999	2,999	-
Grades 1-5	80,000	16,950	96,950	38,059	58,891
Grades 6-8	7,800	20,702	28,502	25,502	3,000
Grades 9-12	-	28,499	28,499	25,509	2,990
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	-	3,281	3,281	3,281	-
Undistributed Expenditures - Security	-	-	-	-	-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	15,136	15,136	15,136	-
Total Equipment	92,800	82,567	175,367	110,486	64,881
TOTAL CAPITAL OUTLAY	92,800	82,567	175,367	110,486	64,881
Total Districtwide School Based Expenditures	115,081,041	244,448	115,325,489	111,719,157	3,606,332
Other Financing Sources:					
Operating Transfer In	115,081,041	244,448	115,325,489	111,719,157	3,606,332
Total Other Financing Sources:	115,081,041	244,448	115,325,489	111,719,157	3,606,332
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 8,114,446	$ 315,179	$ 8,429,625	$ 8,429,625	-
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	2,000	(2,000)			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	50,267	1,366	51,633	79,275	$ (27,642)
General Supplies	161,627	(6,206)	155,421	133,239	22,182
Textbooks	37,060	(32,900)	4,160	4,097	63
Other Objects	20,000	(3,652)	16,348	7,999	8,349
TOTAL REGULAR PROGRAMS - INSTRUCTION	8,385,400	271,787	8,657,187	8,654,235	2,952
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	647,656	-	647,656	635,411	12,245
Other Salaries for Instruction	155,954	-	155,954	131,854	24,100
Other Purchased Services		-			-
General Supplies	2,000	(2,000)			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	805,610	(2,000)	803,610	767,265	36,345
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	811,990	207,984	1,019,974	1,019,974	-
Other Salaries for Instruction	270,384	-	270,384	237,849	32,535
Purchased Professional-Educational Services		-			-
General Supplies	10,172	-	10,172	10,172	-
Textbooks	1,230	-	1,230		1,230
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	1,093,776	207,984	1,301,760	1,267,995	33,765
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	220,459	(201,635)	18,824	6,436	12,388
Other Salaries for Instruction	31,011	-	31,011		31,011
Purchased Professional-Educational Services		-			-
General Supplies	1,600	(990)	610		610
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	253,070	(202,625)	50,445	6,436	44,009
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, 2020

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 327,506	-	$ 327,506	$ 110,888	$ 216,618
Other Salaries for Instruction	262,487	-	262,487	238,232	24,255
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	589,993	-	589,993	349,120	240,873
Autism:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	750	-	750	354	396
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Autism	750	-	750	354	396
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	2,743,199	$ 3,359	2,746,558	2,391,170	355,388
		-			
Bilingual Education - Instruction					
Salaries of Teachers	325,506	-	325,506	314,721	10,785
Other Salaries for Instruction	90,764	-	90,764	88,077	2,687
Other Purchased Services		-			-
General Supplies	8,000	-	8,000	4,911	3,089
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	424,270	-	424,270	407,709	16,561
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	104,465	-	104,465	98,389	6,076
Purchased Services (300-500 series)	22,120	2,332	24,452	19,935	4,517
Supplies and Materials	13,121	2,499	15,620	5,391	10,229
Other Objects	5,000	(2,000)	3,000	2,508	492
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	144,706	2,831	147,537	126,223	21,314
School-Spon. Cocurricular Athletics - Inst.					
Salaries	495,743	-	495,743	479,778	15,965
Purchased Services (300-500 series)	146,947	92,864	239,811	190,661	49,150
Supplies and Materials	54,178	9,942	64,120	59,903	4,217
Total School-Spon. Cocurricular Athletics - Inst.	696,868	102,806	799,674	730,342	69,332
Total Instruction	12,394,443	380,783	12,775,226	12,309,679	465,547
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)	1,480	(1,000)	480	282	198
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	1,480	(1,000)	480	282	198
Undistributed Expenditures - Health Services					
Salaries	220,372	1,880	222,252	222,252	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	-	1,000	318	682
Supplies and Materials	5,200	74	5,274	-	5,274
Total Undistributed Expenditures - Health Services	226,572	1,954	228,526	222,570	5,956

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: EAST ORANGE CAMPUS HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 1,278,224	$ (136,466)	$ 1,141,758	$ 1,184,825	$ (43,067)
Salaries of Secretarial and Clerical Assistants	125,818	-	125,818	122,983	2,835
Other Salaries		-			-
Other Purchased Services (400-500 series)	15,000	896	15,896	8,856	7,040
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	1,419,042	(135,570)	1,283,472	1,316,664	(33,192)
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff		-			-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	172,761	8,224	180,985	180,985	-
Purchased Professional and Technical Services	920	-	920		920
Other Purchased Services (400-500 series)	8,770	(6,893)	1,877	1,677	200
Supplies and Materials	5,560	(1,667)	3,893	3,893	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	188,011	(336)	187,675	186,555	1,120
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	5,000	(1,000)	4,000	2,445	1,555
Supplies and Materials	7,450	(3,950)	3,500	3,500	-
Total Undist. Expend. - Instructional Staff Training Serv.	12,450	(4,950)	7,500	5,945	1,555
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	595,285	24,959	620,244	620,244	-
Salaries of Other Professional Staff	672,387	(14,145)	658,242	611,733	46,509
Salaries of Secretarial and Clerical Assistants	448,153	-	448,153	409,912	38,241
Other Salaries	8,715	5,082	13,797	13,797	-
Purchased Professional and Technical Services	4,960	(1,000)	3,960	350	3,610
Other Purchased Services (400-500 series)	76,000	353	76,353	66,966	9,387
Supplies and Materials	65,566	(20,618)	44,948	40,424	4,524
Other Objects	5,501	(5,501)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	1,876,567	(10,870)	1,865,697	1,763,426	102,271
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	532,956	59,602	592,558	592,558	-
Purchased Professional and Technical Services		-			-
General Supplies	5,000	-	5,000	-	5,000
Total Undist. Expend. - Security	537,956	59,602	597,558	592,558	5,000
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	38,857	204,157	147,152	57,005
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	165,300	38,857	204,157	147,152	57,005

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 410,203	$ (270,663)	$ 139,540	$ 139,457	$ 83
Health Benefits	2,834,217	-	2,834,217	2,831,824	2,393
TOTAL UNALLOCATED BENEFITS	3,244,420	(270,663)	2,973,757	2,971,281	2,476
TOTAL UNDISTRIBUTED EXPENDITURES	7,671,798	(322,976)	7,348,822	7,206,433	142,389
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	20,066,241	57,807	20,124,048	19,516,112	607,936
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		28,499	28,499	25,509	2,990
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		3,281	3,281	3,281	-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	15,136	15,136	15,136	-
Total Equipment	-	46,916	46,916	43,926	2,990
TOTAL CAPITAL OUTLAY	-	46,916	46,916	43,926	2,990
TOTAL SCHOOL BASED EXPENDITURES	20,066,241	104,723	20,170,964	19,560,038	610,926
Other Financing Sources:					
Operating Transfer In	20,066,241	104,723	20,170,964	19,560,038	610,926
Total Other Financing Sources:	20,066,241	104,723	20,170,964	19,560,038	610,926
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 28,512	-	$ 28,512		$ 28,512
Grades 9-12 - Salaries of Teachers	3,973,356	$ (105,567)	3,867,789	$ 3,702,863	164,926
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	73,650	1,210	74,860	48,657	26,203
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	40,370	-	40,370	7,811	32,559
General Supplies	100,000	71,706	171,706	171,217	489
Textbooks	20,000	-	20,000	6,834	13,166
Other Objects	20,000	1,025	21,025	7,112	13,913
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,255,888	(31,626)	4,224,262	3,944,494	279,768
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, 2020

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	$ 141,475	$ 1,224	$ 142,699	$ 142,699	-
Other Salaries for Instruction	119,602	-	119,602	117,813	$ 1,789
General Supplies	21,587	-	21,587	4,987	16,600
Textbooks	7,716	-	7,716		7,716
Other Objects	-	-	-	-	-
Total Autism	290,380	1,224	291,604	265,499	26,105
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	290,380	1,224	291,604	265,499	26,105
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	129,977	-	129,977	56,882	73,095
Purchased Services (300-500 series)	60,000	(20,000)	40,000	630	39,370
Supplies and Materials	15,000	(500)	14,500	14,060	440
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	204,977	(20,500)	184,477	71,572	112,905
School-Spon. Cocurricular Athletics - Inst.					
Salaries	32,699	-	32,699		32,699
Purchased Services (300-500 series)	184,701	(79,003)	105,698	44,400	61,298
Supplies and Materials	15,000	(160)	14,840	14,617	223
Total School-Spon. Cocurricular Athletics - Inst.	232,400	(79,163)	153,237	59,017	94,220
Total Instruction	4,983,645	(130,065)	4,853,580	4,340,582	$ 512,998
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)		-	-		-
Supplies and Materials		-	-	-	-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	-	-	-	-	-
Undistributed Expenditures - Health Services					
Salaries	114,351	-	114,351	110,888	3,463
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,500	-	3,500	3,477	23
Total Undistributed Expenditures - Health Services	117,851	-	117,851	114,365	3,486

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 277,959	-	$ 277,959	$ 276,044	$ 1,915
Salaries of Secretarial and Clerical Assistants	130,744	$ 297	131,041	111,228	19,813
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	408,703	297	409,000	387,272	21,728
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	342,052	-	342,052	333,164	8,888
Salaries of Secr and Clerical Assist.	67,353	-	67,353	65,035	2,318
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.	409,405	-	409,405	398,199	11,206
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	460,270	87,171	547,441	547,441	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	6,000	15	6,015	5,816	199
Supplies and Materials	8,000	32	8,032	6,560	1,472
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	474,270	87,218	561,488	559,817	1,671
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	239	4,761
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	3,940	1,060
Total Undist. Expend. - Instructional Staff Training Serv.	15,000	-	15,000	5,044	9,956
Undist. Expend. - Support Serv. - School Admin.		-			
Salaries of Principals/Assistant Principals	494,494	16,875	511,369	511,369	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	117,755	-	117,755	112,737	5,018
Other Salaries		-			-
Purchased Professional and Technical Services	5,000	-	5,000		5,000
Other Purchased Services (400-500 series)	58,000	(6,868)	51,132	16,275	34,857
Supplies and Materials	70,950	8,137	79,087	68,433	10,654
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	746,199	18,144	764,343	708,814	55,529
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	132,849	-	132,849	119,738	13,111
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	132,849	-	132,849	119,738	13,111
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	31,260	51,260	28,207	23,053
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,000	31,260	51,260	28,207	23,053

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: EAST ORANGE STEM ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 12,569	-	$ 12,569		$ 12,569
Other Retirement Contributions - PERS	100,000	-	100,000	$ 99,941	59
Health Benefits	1,428,148	-	1,428,148	1,426,942	1,206
				-	
TOTAL UNALLOCATED BENEFITS	1,540,717	-	1,540,717	1,526,883	13,834
TOTAL UNDISTRIBUTED EXPENDITURES	3,871,454	$ 136,919	4,008,373	3,848,339	160,034
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	8,855,099	6,854	8,861,953	8,188,921	673,032
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	80,000	-	80,000	21,114	58,886
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	80,000	-	80,000	21,114	58,886
TOTAL CAPITAL OUTLAY	80,000	-	80,000	21,114	58,886
TOTAL SCHOOL BASED EXPENDITURES	8,935,099	6,854	8,941,953	8,210,035	731,918
Other Financing Sources:					
Operating Transfer In	8,935,099	6,854	8,941,953	8,210,035	731,918
Total Other Financing Sources:	8,935,099	6,854	8,941,953	8,210,035	731,918
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 1,974,606	$ (163,063)	$ 1,811,543	$ 1,720,666	$ 90,877
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)	51,265	(25,240)	26,025	16,906	9,119
General Supplies	16,969	15,118	32,087	31,414	673
Textbooks	5,000	(5,000)			-
Other Objects	9,000	4,014	13,014	5,914	7,100
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,056,840	(174,171)	1,882,669	1,774,900	107,769
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	106,109	-	106,109	103,043	3,066
Other Salaries for Instruction	50,844	-	50,844	49,701	1,143
Other Purchased Services		-			-
General Supplies	3,825	115	3,940	3,825	115
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	160,778	115	160,893	156,569	4,324
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	211,717	-	211,717	205,627	6,090
Other Salaries for Instruction	60,136	-	60,136	58,644	1,492
Purchased Professional-Educational Services		-			-
General Supplies	8,100	312	8,412	7,909	503
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	279,953	312	280,265	272,180	8,085
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	77,724	3,755	81,479	81,479	-
Other Salaries for Instruction	58,796	-	58,796	57,474	1,322
Purchased Professional-Educational Services		-			-
General Supplies	3,150	96	3,246	3,097	149
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	139,670	3,851	143,521	142,050	1,471
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, 2020

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 175,960	-	$ 175,960	$ 110,438	$ 65,522
Other Salaries for Instruction	91,208	-	91,208	89,157	2,051
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	267,168	-	267,168	199,595	67,573
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	847,569	$ 4,278	851,847	770,394	81,453
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction	60,136	-	60,136	47,691	12,445
Other Purchased Services		-			-
General Supplies		77	77		77
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	60,136	77	60,213	47,691	12,522
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	11,560	-	11,560	5,963	5,597
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	5,963	5,597
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,976,105	(169,816)	2,806,289	2,598,948	207,341
Undistributed Expend. - Attend. & Social Work					
Salaries	106,271	-	106,271	21,979	84,292
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	106,271	-	106,271	21,979	84,292
Undistributed Expenditures - Health Services					
Salaries	32,830	3,542	36,372	36,372	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,430	559	2,989	2,143	846
Total Undistributed Expenditures - Health Services	35,260	4,101	39,361	38,515	846

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: SOUJOURNER TRUTH MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 206,958	$ 29,822	$ 236,780	$ 236,780	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	206,958	29,822	236,780	236,780	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	187,843	(1,500)	186,343	149,796	$ 36,547
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.	187,843	(1,500)	186,343	149,796	36,547
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	160,947	29,821	190,768	190,768	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,534	(1,149)	385	347	38
Supplies and Materials	1,000	-	1,000	872	128
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	163,481	28,672	192,153	191,987	166
Undist. Expend. - Instructional Staff Training Serv.				-	
Purchased Professional - Educational Service		-	-	-	-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,000	(12)	988	272	716
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,000	(12)	988	272	716
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	311,510	-	311,510	274,788	36,722
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	500	88,873	89,373	89,373	-
Other Salaries	900	5,875	6,775	6,775	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	12,100	12,918	25,018	17,709	7,309
Supplies and Materials	5,880	3,820	9,700	9,622	78
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	330,890	111,486	442,376	398,267	44,109
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	216,781	1,300	218,081	123,681	94,400
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	216,781	1,300	218,081	123,681	94,400
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	1,776	20,327	12,196	8,131
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	18,551	1,776	20,327	12,196	8,131

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 1,231,705	$ 1,230,665	$ 1,040
TOTAL UNALLOCATED BENEFITS	1,231,705	-	1,231,705	1,230,665	1,040
TOTAL UNDISTRIBUTED EXPENDITURES	2,498,740	$ 175,645	2,674,385	2,404,138	270,247
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,474,845	5,829	5,480,674	5,003,086	477,588
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8	7,800	(1,370)	6,430	6,430	-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	7,800	(1,370)	6,430	6,430	-
TOTAL CAPITAL OUTLAY	7,800	(1,370)	6,430	6,430	-
TOTAL SCHOOL BASED EXPENDITURES	5,482,645	4,459	5,487,104	5,009,516	477,588
Other Financing Sources:					
Operating Transfer In	5,482,645	4,459	5,487,104	5,009,516	477,588
Total Other Financing Sources:	5,482,645	4,459	5,487,104	5,009,516	477,588
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 1,911,958	$ 95,427	$ 2,007,385	$ 2,007,385	-
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	3,669	19,669	19,624	$ 45
General Supplies	65,964	9,098	75,062	67,383	7,679
Textbooks	28,000	(28,000)			-
Other Objects	18,255	(18,255)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,040,177	61,939	2,102,116	2,094,392	7,724
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	73,049	11,909	84,958	84,958	-
Other Salaries for Instruction	29,398	-	29,398	28,737	661
Other Purchased Services	1,700	-	1,700	1,674	26
General Supplies	3,900	(3,533)	367	367	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	108,047	8,376	116,423	115,736	687
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	172,874	56,339	229,213	229,213	-
Other Salaries for Instruction	59,466	36,814	96,280	96,280	-
Purchased Professional-Educational Services		-			-
General Supplies	4,000	656	4,656		4,656
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	236,340	93,809	330,149	325,493	4,656
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, 2020

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 115,351	$ (115,351)			-
Other Salaries for Instruction	121,482	(41,965)	$ 79,517	$ 79,517	-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	236,833	(157,316)	79,517	79,517	-
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	581,220	(55,131)	526,089	520,746	$ 5,343
Bilingual Education - Instruction					
Salaries of Teachers	138,669	(13,319)	125,350	125,350	-
Other Salaries for Instruction	59,466	(6,146)	53,320	53,320	-
Other Purchased Services		-			-
General Supplies	6,710	(4,309)	2,401	2,401	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	204,845	(23,774)	181,071	181,071	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	13,572	(5,448)	8,124	8,124	-
Purchased Services (300-500 series)		-		-	-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	13,572	(5,448)	8,124	8,124	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,839,814	(22,414)	2,817,400	2,804,333	13,067
Undistributed Expend. - Attend. & Social Work					
Salaries	33,787	47,735	81,522	81,522	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,030	-	1,030	131	899
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	34,817	47,735	82,552	81,653	899
Undistributed Expenditures - Health Services					
Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,411	(2,411)			-
Supplies and Materials	3,400	(191)	3,209	2,047	1,162
Total Undistributed Expenditures - Health Services	5,811	(2,602)	3,209	2,047	1,162

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: JOHN L.COSTLEY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 296,215	$ 3,444	$ 299,659	$ 299,659	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,000	-	2,000		$ 2,000
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	298,215	3,444	301,659	299,659	2,000
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	176,269	3,486	179,755	179,755	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	20,774	(19,000)	1,774	310	1,464
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	925	-	925		925
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	197,968	(15,514)	182,454	180,065	2,389
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	234,287	12,286	246,573	246,573	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	46,390	(5,978)	40,412	36,174	4,238
Supplies and Materials	1,000	-	1,000		1,000
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	281,677	6,308	287,985	282,747	5,238
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	423	577
Supplies and Materials	2,000	(2,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,000	(2,000)	1,000	423	577
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	282,479	(3,544)	278,935	278,935	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	67,353	(36,155)	31,198	49,988	(18,790)
Other Salaries	2,000	(2,000)			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,860	(2,264)	7,596	4,494	3,102
Supplies and Materials	20,000	6,258	26,258	22,857	3,401
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	381,692	(37,705)	343,987	356,274	(12,287)
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	43,709	42,708	86,417	86,417	-
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	43,709	42,708	86,417	86,417	-
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	(14,743)	5,257	5,257	-
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,000	(14,743)	5,257	5,257	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 1,420,185	$ 1,418,985	$ 1,200
TOTAL UNALLOCATED BENEFITS	1,420,185	-	1,420,185	1,418,985	1,200
TOTAL UNDISTRIBUTED EXPENDITURES	2,687,074	$ 27,631	2,714,705	2,713,527	1,178
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,526,888	5,217	5,532,105	5,517,860	14,245
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		19,072	19,072	19,072	-
Grades 9-12		-			-
Special Education - Instruction:					-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	19,072	19,072	19,072	-
TOTAL CAPITAL OUTLAY	-	19,072	19,072	19,072	-
TOTAL SCHOOL BASED EXPENDITURES	5,526,888	24,289	5,551,177	5,536,932	14,245
Other Financing Sources:					
Operating Transfer In	5,526,888	24,289	5,551,177	5,536,932	14,245
Total Other Financing Sources:	5,526,888	24,289	5,551,177	5,536,932	14,245
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers		-			-
Grades 1-5 - Salaries of Teachers		-			-
Grades 6-8 - Salaries of Teachers	$ 2,108,358	$ 30,721	$ 2,139,079	$ 1,974,635	$ 164,444
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services	4,050	(2,500)	1,550	1,350	200
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	71,215	(7,520)	63,695	45,116	18,579
General Supplies	26,208	23,810	50,018	33,536	16,482
Textbooks	1,000	2,790	3,790	3,790	-
Other Objects	5,883	-	5,883	-	5,883
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,216,714	47,301	2,264,015	2,058,427	205,588
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	238,714	-	238,714	236,697	2,017
Other Salaries for Instruction	89,303	-	89,303	86,880	2,423
Purchased Professional-Educational Services		-			-
General Supplies	4,200	(3,589)	611	611	-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	332,217	(3,589)	328,628	324,188	4,440
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	3,745	-	3,745		3,745
Other Salaries for Instruction	29,397	-	29,397	28,669	728
Purchased Professional-Educational Services		-			-
General Supplies	2,104	171	2,275	1,788	487
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	35,246	171	35,417	30,457	4,960
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, 2020

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 104,608	-	$ 104,608	$ 59,809	$ 44,799
Other Salaries for Instruction	92,152	-	92,152	87,949	4,203
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	196,760	-	196,760	147,758	49,002
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	564,223	$ (3,418)	560,805	502,403	58,402
Bilingual Education - Instruction					
Salaries of Teachers	113,601	-	113,601	110,178	3,423
Other Salaries for Instruction	59,404	-	59,404	57,999	1,405
Other Purchased Services		-			-
General Supplies	1,800	321.00	2,121		2,121
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	174,805	321	175,126	168,177	6,949
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	12,818	(3,736)	9,082	7,523	1,559
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	12,818	(3,736)	9,082	7,523	1,559
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,968,560	40,468	3,009,028	2,736,530	272,498
Undistributed Expend. - Attend. & Social Work					
Salaries	90,507	11,239	101,746	101,746	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	450	-	450	418	32
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	90,957	11,239	102,196	102,164	32
Undistributed Expenditures - Health Services					
Salaries	33,312	34,336	67,648	67,648	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,200	-	2,200	1,864	336
Total Undistributed Expenditures - Health Services	35,512	34,336	69,848	69,512	336

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 193,545	$ (45,575)	$ 147,970	$ 134,076	$ 13,894
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	193,545	(45,575)	147,970	134,076	13,894
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	219,459	-	219,459	159,140	60,319
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	2,000	(1,941)	59	-	59
Total Undist. Expend. - Improvement of Inst. Serv.	221,459	(1,941)	219,518	159,140	60,378
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	174,395	(15,000)	159,395	139,824	19,571
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,585	(2,337)	248	211	37
Supplies and Materials	1,743	(1,167)	576	456	120
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	178,723	(18,504)	160,219	140,491	19,728
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,657	(4,657)			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	4,239	(2,000)	2,239	1,633	606
Supplies and Materials	450	(450)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	9,346	(7,107)	2,239	1,633	606
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	295,535	-	295,535	294,952	583
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	96,268	(2,000)	94,268	92,006	2,262
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	12,955	3,219	16,174	6,593	9,581
Supplies and Materials	7,200	(1,087)	6,113	5,520	593
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	411,958	132	412,090	399,071	13,019
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	88,813	-	88,813	82,966	5,847
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	88,813	-	88,813	82,966	5,847
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend		7,210	7,210	4,285	2,925
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	7,210	7,210	4,285	2,925

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: PATRICK HEALY MIDDLE SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 31,253	-	$ 31,253		$ 31,253
Other Retirement Contributions - PERS		-			-
Health Benefits	806,298	-	806,298	$ 805,617	681
				-	
TOTAL UNALLOCATED BENEFITS	837,551	-	837,551	805,617	31,934
TOTAL UNDISTRIBUTED EXPENDITURES	2,067,864	$ (20,210)	2,047,654	1,898,955	148,699
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,036,424	20,258	5,056,682	4,635,485	421,197
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program		-			
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,036,424	20,258	5,056,682	4,635,485	421,197
Other Financing Sources:					
Operating Transfer In	5,036,424	20,258	5,056,682	4,635,485	421,197
Total Other Financing Sources:	5,036,424	20,258	5,056,682	4,635,485	421,197
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 2,629,339	$ 272,564	$ 2,901,903	$ 2,904,905	$ (3,002)
Grades 9-12 - Salaries of Teachers	2,402,243	7,869	2,410,112	2,455,934	(45,822)
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
Purchased Technical Services	9,500	(5,420)	4,080	4,080	-
Other Purchased Services (400-500 series)	100,704	46,704	147,408	144,320	3,088
General Supplies	124,072	3,180	127,252	122,741	4,511
Textbooks	43,196	(36,500)	6,696	6,640	56
Other Objects	26,065	(5,114)	20,951	20,951	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,335,119	283,283	5,618,402	5,659,571	(41,169)
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	75,518	9,155	84,673	84,673	-
Other Salaries for Instruction	90,035	-	90,035	88,151	1,884
Other Purchased Services					
General Supplies	1,864	-	1,864	429	1,435
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	167,417	9,155	176,572	173,253	3,319
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	150,893	48,699	199,592	203,299	(3,707)
Other Salaries for Instruction	59,466	24,967	84,433	84,433	-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	210,359	73,666	284,025	287,732	(3,707)
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, 2020

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 213,406	$ (149,166)	$ 64,240	$ 64,240	-
Other Salaries for Instruction	170,312	(53,957)	116,355	116,355	-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	383,718	(203,123)	180,595	180,595	-
Autism:					
Salaries of Teachers	110,117	16,429	126,546	126,546	-
Other Salaries for Instruction	120,435	(2,443)	117,992	117,992	-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	230,552	13,986	244,538	244,538	-
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	992,046	(106,316)	885,730	886,118	$ (388)
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	134,808	(9,234)	125,574	125,574	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	134,808	(9,234)	125,574	125,574	-
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	6,461,973	167,733	6,629,706	6,671,263	(41,557)
Undistributed Expend. - Attend. & Social Work					
Salaries	128,118	(8,135)	119,983	119,983	-
Other Purchased Services (400-500 series)	3,639	(3,000)	639	438	201
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	131,757	(11,135)	120,622	120,421	201
Undistributed Expenditures - Health Services					
Salaries	213,791	(3,217)	210,574	210,574	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	6,059	-	6,059	5,938	121
Total Undistributed Expenditures - Health Services	219,850	(3,217)	216,633	216,512	121

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

CICELY TYSON MIDDLE SCHOOL/HIGH SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 586,537	-	$ 586,537	$ 584,340	$ 2,197
Salaries of Secretarial and Clerical Assistants	66,853	-	66,853	65,175	1,678
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	653,390	-	653,390	649,515	3,875
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	220,197	$ (49,594)	170,603	170,603	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	5,000	-	5,000	3,156	1,844
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	2,000	(2,000)			-
Supplies and Materials	2,000	-	2,000	875	1,125
Total Undist. Expend. - Improvement of Inst. Serv.	229,197	(51,594)	177,603	174,634	2,969
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	70,367	121,692	192,059	192,059	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		2,500	2,500	1,121	1,379
Supplies and Materials	5,740	(2,470)	3,270	2,073	1,197
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	76,107	121,722	197,829	195,253	2,576
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-	-		-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	3,250	-	3,250	2,946	304
Supplies and Materials	5,000	(224)	4,776	3,620	1,156
Total Undist. Expend. - Instructional Staff Training Serv.	8,250	(224)	8,026	6,566	1,460
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	444,179	(48,364)	395,815	395,815	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	165,138	15,318	180,456	204,616	(24,160)
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	21,000	2,308	23,308	20,457	2,851
Supplies and Materials	50,000	(21,837)	28,163	24,408	3,755
Other Objects	8,433	(5,866)	2,567	1,798	769
Total Undist. Expend. - Support Serv. - School Admin.	688,750	(58,441)	630,309	647,094	(16,785)
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	302,910	2,449	305,359	312,440	(7,081)
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	302,910	2,449	305,359	312,440	(7,081)
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	36,446	6,158	42,604	22,417	20,187
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	36,446	6,158	42,604	22,417	20,187

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 158,069	$ (158,069)			-
Health Benefits	2,453,805	-	$ 2,453,805	$ 2,451,733	$ 2,072
TOTAL UNALLOCATED BENEFITS	2,611,874	(158,069)	2,453,805	2,451,733	2,072
TOTAL UNDISTRIBUTED EXPENDITURES	4,958,531	(152,351)	4,806,180	4,796,585	9,595
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	11,420,504	15,382	11,435,886	11,467,848	(31,962)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		3,000	3,000		3,000
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undist.Expend.-Support Serv.-Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	3,000	3,000	-	3,000
TOTAL CAPITAL OUTLAY	-	3,000	3,000	-	3,000
TOTAL SCHOOL BASED EXPENDITURES	11,420,504	18,382	11,438,886	11,467,848	(28,962)
Other Financing Sources:					
Operating Transfer In	11,420,504	18,382	11,438,886	11,467,848	(28,962)
Total Other Financing Sources:	11,420,504	18,382	11,438,886	11,467,848	(28,962)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	$ 295,058	-	$ 295,058	$ 275,122	$ 19,936
Grades 1-5 - Salaries of Teachers	2,361,189	$ (148,654)	2,212,535	2,025,212	187,323
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			-
Other Salaries for Instruction	128,261	-	128,261	103,036	25,225
Purchased Professional-Educational Services	2,700	-	2,700		2,700
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	59,011	-	59,011	49,270	9,741
General Supplies	13,289	15,211	28,500	21,936	6,564
Textbooks	7,699	(7,699)			-
Other Objects	8,490	-	8,490	-	8,490
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,875,697	(141,142)	2,734,555	2,474,576	259,979
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	159,888	37,984	197,872	197,872	-
Other Salaries for Instruction	119,378	-	119,378	113,131	6,247
Other Purchased Services		-			-
General Supplies	7,229	23	7,252	7,183	69
Textbooks	547	(547)			-
Other Objects	-	-	-	-	-
Total Cognitive - Mild	287,042	37,460	324,502	318,186	6,316
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	85,898	3,430	89,328	89,328	-
Other Salaries for Instruction	30,484	-	30,484	30,218	266
Purchased Professional-Educational Services		-			-
General Supplies	6,230	-	6,230	6,228	2
Textbooks	547	(547)			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	123,159	2,883	126,042	125,774	268
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Textbooks		-			-
General Supplies		-			-
Textbooks	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 98,305	-	$ 98,305	$ 50,714	$ 47,591
Other Salaries for Instruction	121,679	-	121,679	118,288	3,391
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	219,984	-	219,984	169,002	50,982
Autism:					
Salaries of Teachers	92,145	$ 3,434	95,579	95,579	-
Other Salaries for Instruction	60,136	-	60,136	58,828	1,308
General Supplies	5,184	-	5,184	5,165	19
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	157,465	3,434	160,899	159,572	1,327
Preschool Disabilities - Full Time					
Salaries of Teachers	56,922	-	56,922	56,479	443
Other Salaries for Instruction	30,059	28,070	58,129	58,129	-
General Supplies	5,184	-	5,184	5,180	4
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	92,165	28,070	120,235	119,788	447
TOTAL SPECIAL EDUCATION - INSTRUCTION	879,815	71,847	951,662	892,322	59,340
Bilingual Education - Instruction					
Salaries of Teachers	594,168	8,079	602,247	602,247	-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies	26,208	2,541	28,749	25,975	2,774
Textbooks	3,600	(3,600)			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	623,976	7,020	630,996	628,222	2,774
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,185	-	2,185	2,079	106
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,185	-	2,185	2,079	106
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	4,381,673	(62,275)	4,319,398	3,997,199	322,199
Undistributed Expend. - Attend. & Social Work					
Salaries	125,309	-	125,309	121,346	3,963
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	125,309	-	125,309	121,346	3,963
Undistributed Expenditures - Health Services					
Salaries	100,409	-	100,409	97,362	3,047
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,742	-	2,742	2,728	14
Total Undistributed Expenditures - Health Services	103,151	-	103,151	100,090	3,061

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

BOWSER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 215,522	-	$ 215,522	$ 212,935	$ 2,587
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)	927	-	927		927
Supplies & Materials	468	-	468	361	107
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	216,917	-	216,917	213,296	3,621
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	220,959	$ 48,166	269,125	269,125	-
Salaries of Secr and Clerical Assist.	35,125	-	35,125	33,623	1,502
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	10,660	-	10,660	10,624	36
Total Undist. Expend. - Improvement of Inst. Serv.	266,744	48,166	314,910	313,372	1,538
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	260,086	18,572	278,658	278,658	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,597	-	2,597	2,482	115
Supplies and Materials	13,500	2,000	15,500	15,420	80
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	276,183	20,572	296,755	296,560	195
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	281,481	919	282,400	282,400	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	128,924	-	128,924	127,916	1,008
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,002	-	7,002	2,440	4,562
Supplies and Materials	10,863	-	10,863	9,530	1,333
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	428,270	919	429,189	422,286	6,903
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	58,211	-	58,211	54,117	4,094
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	58,211	-	58,211	54,117	4,094
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	676	10,072		10,072
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	9,396	676	10,072	-	10,072

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 1,787,567	$ 1,786,058	$ 1,509
TOTAL UNALLOCATED BENEFITS	1,787,567	-	1,787,567	1,786,058	1,509
TOTAL UNDISTRIBUTED EXPENDITURES	3,274,124	$ 70,333	3,344,457	3,307,125	37,332
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,655,797	8,058	7,663,855	7,304,324	359,531
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education					
Undistributed Expenditures - Instruction					
School Sponsored and Other Instructional Program	-	-	-	-	
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	7,655,797	8,058	7,663,855	7,304,324	359,531
Other Financing Sources:					
Operating Transfer In	7,655,797	8,058	7,663,855	7,304,324	359,531
Total Other Financing Sources:	7,655,797	8,058	7,663,855	7,304,324	359,531
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 440,814	-	$ 440,814	$ 453,157	$ (12,343)
Grades 1-5 - Salaries of Teachers	2,608,319	$ (189,907)	2,418,412	2,215,689	202,723
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	91,214	30,983	122,197	122,197	-
Purchased Professional-Educational Services	31,140	-	31,140	21,510	9,630
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
General Supplies	24,004	19,319	43,323	30,582	12,741
Textbooks	13,083	(8,830)	4,253	3,966	287
Other Objects	16,083	-	16,083	3,045	13,038
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,224,657	(148,435)	3,076,222	2,850,146	226,076
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	105,859	-	105,859	102,793	3,066
Other Salaries for Instruction	677	26,726	27,403	27,403	-
Purchased Professional-Educational Services		-			-
General Supplies	1,100	-	1,100	1,048	52
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	107,636	26,726	134,362	131,244	3,118
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	175,848	16,060	191,908	191,908	-
Other Salaries for Instruction	60,136	-	60,136	47,577	12,559
Purchased Professional-Educational Services		-			-
General Supplies	650	-	650	626	24
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	236,634	16,060	252,694	240,111	12,583
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, 2020

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 59,653	-	$ 59,653		$ 59,653
Other Salaries for Instruction	81,535	-	81,535	$ 58,515	23,020
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	141,188	-	141,188	58,515	82,673
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	74,152	-	74,152	72,779	1,373
Other Salaries for Instruction	60,136	-	60,136	53,218	6,918
General Supplies	700	$ 105	805	434	371
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	134,988	105	135,093	126,431	8,662
TOTAL SPECIAL EDUCATION - INSTRUCTION	620,446	42,891	663,337	556,301	107,036
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	2,185	-	2,185		2,185
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,185	-	2,185	-	2,185
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,847,288	(105,544)	3,741,744	3,406,447	335,297
Undistributed Expend. - Attend. & Social Work					
Salaries	112,851	-	112,851	109,388	3,463
Other Purchased Services (400-500 series)	1,318	(1,318)			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	114,169	(1,318)	112,851	109,388	3,463
Undistributed Expenditures - Health Services					
Salaries	106,271	-	106,271	103,125	3,146
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,350	1,787	3,137	2,271	866
Total Undistributed Expenditures - Health Services	107,621	1,787	109,408	105,396	4,012

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: LANGSTON HUGHES SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 75,413	-	$ 75,413	$ 74,979	$ 434
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	76,367	-	76,367	74,979	1,388
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	221,372	$ 652	222,024	222,024	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	204	204	204	-
Total Undist. Expend. - Improvement of Inst. Serv.	221,372	856	222,228	222,228	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	161,033	80,895	241,928	241,928	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,725	633	3,358	1,075	2,283
Supplies and Materials	26,697	(612)	26,085	8,889	17,196
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	190,455	80,916	271,371	251,892	19,479
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,934	-	1,934		1,934
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,987	-	1,987		1,987
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,921	-	3,921	-	3,921
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	309,711	-	309,711	307,797	1,914
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	106,057	22,512	128,569	128,569	-
Other Salaries	5,994	(5,994)			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	9,080	5,622	14,702	4,325	10,377
Supplies and Materials	8,084	4,416	12,500	8,274	4,226
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	438,926	26,556	465,482	448,965	16,517
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	32,381	8,466	40,847	38,985	1,862
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	32,381	8,466	40,847	38,985	1,862
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	(5,016)	8,484	520	7,964
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	13,500	(5,016)	8,484	520	7,964

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ -	$ 1,169,661	$ 1,168,673	$ 988
TOTAL UNALLOCATED BENEFITS	1,169,661	-	1,169,661	1,168,673	988
TOTAL UNDISTRIBUTED EXPENDITURES	2,368,373	112,247	2,480,620	2,421,026	59,594
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,215,661	6,703	6,222,364	5,827,473	394,891
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	6,215,661	6,703	6,222,364	5,827,473	394,891
Other Financing Sources:					
Operating Transfer In	6,215,661	6,703	6,222,364	5,827,473	394,891
Total Other Financing Sources:	6,215,661	6,703	6,222,364	5,827,473	394,891
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 82,977	$ 4,169	$ 87,146	$ 87,146	$ -
Grades 1-5 - Salaries of Teachers	1,793,047	(356,634)	1,436,413	1,433,308	$ 3,105
Grades 6-8 - Salaries of Teachers	904,570	(20,240)	884,330	861,875	22,455
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	29,398	-	29,398	28,737	661
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	42,526	4,298	46,824	33,446	13,378
General Supplies	34,858	2,779	37,637	33,443	4,194
Textbooks	1,620	(1,000)	620		620
Other Objects	8,100	995	9,095	2,695	6,400
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,897,096	(365,633)	2,531,463	2,480,650	50,813
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	25,350	287,061	312,411	312,411	-
Other Salaries for Instruction	81,337	-	81,337	80,418	919
Purchased Professional-Educational Services		-			-
General Supplies	4,500	177	4,677	4,114	563
Textbooks		-			-
Other Objects	900	-	900	-	900
Total Learning and/or Language Disabilities	112,087	287,238	399,325	396,943	2,382
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, 2020

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	$ 90,507	-	$ 90,507		$ 90,507
Other Salaries for Instruction	125,623	$ 11,431	137,054	$ 148,549	(11,495)
General Supplies	1,800	-	1,800		1,800
Textbooks	900	-	900		900
Other Objects	630	-	630	-	630
Total Resource Room/Resource Center	219,460	11,431	230,891	148,549	82,342
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	331,547	298,669	630,216	545,492	84,724
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	18,971	-	18,971	17,014	1,957
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	18,971	-	18,971	17,014	1,957
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,247,614	(66,964)	3,180,650	3,043,156	137,494
Undistributed Expend. - Attend. & Social Work					
Salaries	106,271	-	106,271	72,488	33,783
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	900	-	900		900
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	107,171	-	107,171	72,488	34,683
Undistributed Expenditures - Health Services					
Salaries	102,198	-	102,198	99,224	2,974
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,780	214	3,994	3,512	482
Total Undistributed Expenditures - Health Services	105,978	214	106,192	102,736	3,456

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 112,851	-	$ 112,851	$ 109,388	$ 3,463
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	112,851	-	112,851	109,388	3,463
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	193,846	$ 3,438	197,284	197,284	-
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.	194,746	3,438	198,184	197,284	900
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	164,690	-	164,690	159,321	5,369
Purchased Professional and Technical Services	8,770	-	8,770	1,750	7,020
Other Purchased Services (400-500 series)	3,800	-	3,800	3,244	556
Supplies and Materials	33,453	(2,876)	30,577	27,533	3,044
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	210,713	(2,876)	207,837	191,848	15,989
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,845	-	1,845	99	1,746
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,700	-	2,700	810	1,890
Supplies and Materials	2,250	-	2,250	-	2,250
Total Undist. Expend. - Instructional Staff Training Serv.	6,795	-	6,795	909	5,886
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	301,259	-	301,259	298,567	2,692
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	5,000	65,905	70,905	69,194	1,711
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		10,787	10,787	1,521	9,266
Supplies and Materials	9,900	18,507	28,407	25,030	3,377
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	316,159	95,199	411,358	394,312	17,046
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	30,518	4,870	35,388	35,388	-
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	30,518	4,870	35,388	35,388	-
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	312	6,972	3,193	3,779
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	6,660	312	6,972	3,193	3,779

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	$ 1,197,814	$ (26,593)	$ 1,171,221	$ 1,170,210	$ 1,011
TOTAL UNALLOCATED BENEFITS	1,197,814	(26,593)	1,171,221	1,170,210	1,011
TOTAL UNDISTRIBUTED EXPENDITURES	2,289,405	74,564	2,363,969	2,277,756	86,213
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,537,019	7,600	5,544,619	5,320,912	223,707
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,537,019	7,600	5,544,619	5,320,912	223,707
Other Financing Sources:					
Operating Transfer In	5,537,019	7,600	5,544,619	5,320,912	223,707
Total Other Financing Sources:	5,537,019	7,600	5,544,619	5,320,912	223,707
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 172,204	$ (41,258)	$ 130,946	$ 43,541	$ 87,405
Grades 1-5 - Salaries of Teachers	1,150,086	6,189	1,156,275	1,131,229	25,046
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	59,061	-	59,061	55,351	3,710
Purchased Professional-Educational Services	15,031	(14,653)	378	378	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	36,232	(1,189)	35,043	29,461	5,582
General Supplies	3,935	15,607	19,542	18,522	1,020
Textbooks	2,115	(968)	1,147	1,147	-
Other Objects	4,500	-	4,500	1,540	2,960
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,443,164	(36,272)	1,406,892	1,281,169	125,723
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	56,922	3,957	60,879	60,879	-
Other Salaries for Instruction	29,899	-	29,899	29,227	672
Purchased Professional-Educational Services		-			-
General Supplies	2,543	945	3,488	2,913	575
Textbooks	900	(900)			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	90,264	4,002	94,266	93,019	1,247
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, 2020

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	$ 148,269	-	$ 148,269	$ 132,065	$ 16,204
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	148,269	-	148,269	132,065	16,204
Autism:					
Salaries of Teachers	133,333	-	133,333	127,490	5,843
Other Salaries for Instruction	118,932	-	118,932	99,662	19,270
General Supplies	3,600	$ 1,558	5,158	4,815	343
Textbooks	1,350	(1,350)			-
Other Objects	-	-	-	-	-
Total Autism	257,215	208	257,423	231,967	25,456
Preschool Disabilities - Full Time					
Salaries of Teachers	113,601	-	113,601	110,138	3,463
Other Salaries for Instruction	60,136	-	60,136	59,050	1,086
General Supplies	2,275	-	2,275	2,007	268
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	176,012	-	176,012	171,195	4,817
TOTAL SPECIAL EDUCATION - INSTRUCTION	671,760	4,210	675,970	628,246	47,724
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	2,185	-	2,185		2,185
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,185	-	2,185	-	2,185
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,117,109	(32,062)	2,085,047	1,909,415	175,632
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)	450	-	450		450
Supplies and Materials	270	-	270	255	15
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	720	-	720	255	465
Undistributed Expenditures - Health Services					
Salaries	85,948	-	85,948	83,465	2,483
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,210	(792)	1,418	1,340	78
Total Undistributed Expenditures - Health Services	88,158	(792)	87,366	84,805	2,561

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: MILDRED BARRY-GARVIN MICROSOCIETY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 72,891	-	$ 72,891	$ 71,579	$ 1,312
Salaries of Secretarial and Clerical Assistants		-		-	-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	72,891	-	72,891	71,579	1,312
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	180,413	$ 2,312	182,725	182,725	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	1,155	-	1,155		1,155
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	181,568	2,312	183,880	182,725	1,155
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	82,641	19,652	102,293	102,293	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,255	-	2,255	632	1,623
Supplies and Materials	22,804	(13,886)	8,918	4,386	4,532
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,700	5,766	113,466	107,311	6,155
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	1,283	-	1,283		1,283
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	1,188	-	1,188		1,188
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,471	-	2,471	-	2,471
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	130,210	421	130,631	130,631	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	134,033	-	134,033	128,879	5,154
Other Salaries	450	7,585	8,035	8,035	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	11,296	(904)	10,392	4,522	5,870
Supplies and Materials	15,872	9,854	25,726	23,966	1,760
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	291,861	16,956	308,817	296,033	12,784
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	30,070	1,142	31,212	29,944	1,268
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	30,070	1,142	31,212	29,944	1,268
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	8,148	12,558		12,558
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	4,410	8,148	12,558	-	12,558

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 823,645	$ 822,950	$ 695
TOTAL UNALLOCATED BENEFITS	823,645	-	823,645	822,950	695
TOTAL UNDISTRIBUTED EXPENDITURES	1,603,494	$ 33,532	1,637,026	1,595,602	41,424
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,720,603	1,470	3,722,073	3,505,017	217,056
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education					
School Sponsored and Other Instructional Program					
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,720,603	1,470	3,722,073	3,505,017	217,056
Other Financing Sources:					
Operating Transfer In	3,720,603	1,470	3,722,073	3,505,017	217,056
Total Other Financing Sources:	3,720,603	1,470	3,722,073	3,505,017	217,056
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 195,866	-	$ 195,866	$ 208,157	$ (12,291)
Grades 1-5 - Salaries of Teachers	1,650,631	$ (8,800)	1,641,831	1,851,007	(209,176)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	83,628	-	83,628	83,539	89
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	12,000	3,100	15,100	1,769	13,331
General Supplies	92,563	8,537	101,100	95,942	5,158
Textbooks	2,876	(2,876)			-
Other Objects	7,500	744	8,244	-	8,244
				-	
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,045,064	705	2,045,769	2,240,414	(194,645)
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	161,437	-	161,437	192,867	(31,430)
Other Salaries for Instruction	118,876	-	118,876	106,946	11,930
Purchased Professional-Educational Services		-			-
General Supplies		6,368	6,368	4,466	1,902
Textbooks	1,036	(1,036)			-
Other Objects	510	-	510	-	510
Total Behavioral Disabilities	281,859	5,332	287,191	304,279	(17,088)
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, 2020

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 118,702	-	$ 118,702		$ 118,702
Other Salaries for Instruction		-		$ 90,321	(90,321)
General Supplies		-			-
Textbooks		-		-	-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	118,702	-	118,702	90,321	28,381
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		$ 2,800	2,800	2,672	128
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	2,800	2,800	2,672	128
TOTAL SPECIAL EDUCATION - INSTRUCTION	400,561	8,132	408,693	397,272	11,421
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	4,313	-	4,313	2,079	2,234
Purchased Services (300-500 series)	17,375	606	17,981	17,981	-
Supplies and Materials		-		-	-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	21,688	606	22,294	20,060	2,234
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,467,313	9,443	2,476,756	2,657,746	(180,990)
Undistributed Expend. - Attend. & Social Work					
Salaries	94,762	-	94,762	103,125	(8,363)
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	500	-	500	391	109
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	95,262	-	95,262	103,516	(8,254)
Undistributed Expenditures - Health Services					
Salaries	93,153	-	93,153	90,313	2,840
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	277	2,777	2,518	259
Total Undistributed Expenditures - Health Services	95,653	277	95,930	92,831	3,099

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 77,094	-	$ 77,094	$ 35,616	$ 41,478
Salaries of Secretarial and Clerical Assistants					-
Other Salaries					-
Other Purchased Services (400-500 series)					-
Supplies and Materials	500	-	500	442	58
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	77,594	-	77,594	36,058	41,536
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	192,133	-	192,133	204,599	(12,466)
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services	9,396	$ (4,396)	5,000	5,000	-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)		-			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	201,529	(4,396)	197,133	209,599	(12,466)
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	122,845	-	122,845	132,260	(9,415)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,999	(274)	1,725	1,612	113
Supplies and Materials	4,900	-	4,900	4,839	61
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	129,744	(274)	129,470	138,711	(9,241)
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	(1,076)	6,076
Other Purchased Professional & Technical Services	7,500	-	7,500	7,500	
Other Purchased Services (400-500 series)	1,000	(970)	30		30
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	13,500	(970)	12,530	6,424	6,106
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	271,531	-	271,531	266,972	4,559
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	121,244	-	121,244	117,241	4,003
Other Salaries		-			-
Purchased Professional and Technical Services	2,000	-	2,000		2,000
Other Purchased Services (400-500 series)	17,777	(8,646)	9,131	6,475	2,656
Supplies and Materials	25,694	(3,281)	22,413	21,747	666
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	438,246	(11,927)	426,319	412,435	13,884
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	31,008	-	31,008	45,995	(14,987)
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	31,008	-	31,008	45,995	(14,987)
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	624	4,376
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	624	4,376

EXHIBIT D-3k

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: DIONNE WARWICK INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 14,300	-	$ 14,300		$ 14,300
Other Retirement Contributions - PERS		-			-
Health Benefits	970,688	-	970,688	$ 969,868	820
TOTAL UNALLOCATED BENEFITS	984,988	-	984,988	969,868	15,120
TOTAL UNDISTRIBUTED EXPENDITURES	2,072,524	$ (17,290)	2,055,234	2,016,061	39,173
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,539,837	(7,847)	4,531,990	4,673,807	(141,817)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		12,000	12,000	11,995	5
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	12,000	12,000	11,995	5
TOTAL CAPITAL OUTLAY	-	12,000	12,000	11,995	5
TOTAL SCHOOL BASED EXPENDITURES	4,539,837	4,153	4,543,990	4,685,802	(141,812)
Other Financing Sources:					
Operating Transfer In	4,539,837	4,153	4,543,990	4,685,802	(141,812)
Total Other Financing Sources:	4,539,837	4,153	4,543,990	4,685,802	(141,812)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 185,604	-	$ 185,604	$ 205,593	$ (19,989)
Grades 1-5 - Salaries of Teachers	1,248,334	-	1,248,334	1,280,376	(32,042)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	61,295	-	61,295	59,917	1,378
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	32,700	$ 3,136	35,836	28,916	6,920
General Supplies	21,047	20,812	41,859	29,115	12,744
Textbooks	2,646	(2,646)			-
Other Objects	2,700	831	3,531	-	3,531
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,554,326	22,133	1,576,459	1,603,917	(27,458)
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	105,359	-	105,359	102,293	3,066
Other Salaries for Instruction	20,075	-	20,075	19,624	451
Other Purchased Services					
General Supplies	2,144	-	2,144	2,078	66
Textbooks					
Other Objects	-	-	-	-	-
Total Cognitive - Mild	127,578	-	127,578	123,995	3,583
Cognitive - Moderate:		-			
Salaries of Teachers		-			-
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	93,758	-	93,758	101,647	(7,889)
Other Salaries for Instruction	48,345	-	48,345	47,258	1,087
Purchased Professional-Educational Services		-			-
General Supplies	3,000	(3,000)			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	145,103	(3,000)	142,103	148,905	(6,802)
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, 2020

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 5,041	-	$ 5,041		$ 5,041
Other Salaries for Instruction	51,505	-	51,505	$ 86,836	(35,331)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	56,546	-	56,546	86,836	(30,290)
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	329,227	$ (3,000)	326,227	359,736	(33,509)
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	2,185	2,079	4,264	198	4,066
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,185	2,079	4,264	198	4,066
School-Spon. Cocurricular Athletics - Inst.		-			
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,885,738	21,212	1,906,950	1,963,851	(56,901)
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	-	-	-	-	-
Undistributed Expenditures - Health Services					
Salaries	76,365	-	76,365	37,317	39,048
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,527	-	1,527	1,408	119
Total Undistributed Expenditures - Health Services	77,892	-	77,892	38,725	39,167

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: ECOLE' TOUSSAINT LOUVERTURE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 112,662	-	$ 112,662	$ 102,372	$ 10,290
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	112,662	-	112,662	102,372	10,290
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	204,651	-	204,651	221,032	(16,381)
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.	204,651	-	204,651	221,032	(16,381)
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	113,601	-	113,601	145,479	(31,878)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,150	-	3,150	2,856	294
Supplies and Materials	19,926	$ (11,007)	8,919	5,129	3,790
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	136,677	(11,007)	125,670	153,464	(27,794)
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	3,186	(2,856)	330	330	-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,186	(2,856)	330	330	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	153,608	-	153,608	154,068	(460)
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	122,290	-	122,290	123,062	(772)
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,400	-	5,400	1,278	4,122
Supplies and Materials	13,803	(4,334)	9,469	3,218	6,251
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	295,101	(4,334)	290,767	281,626	9,141
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	31,508	-	31,508	31,673	(165)
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	31,508	-	31,508	31,673	(165)
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	780	5,865	884	4,981
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,085	780	5,865	884	4,981

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 743,628	$ 743,000	$ 628
TOTAL UNALLOCATED BENEFITS	743,628	-	743,628	743,000	628
TOTAL UNDISTRIBUTED EXPENDITURES	1,610,390	$ (17,417)	1,592,973	1,573,106	19,867
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,496,128	3,795	3,499,923	3,536,957	(37,034)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,496,128	3,795	3,499,923	3,536,957	(37,034)
Other Financing Sources:					
Operating Transfer In	3,496,128	3,795	3,499,923	3,536,957	(37,034)
Total Other Financing Sources:	3,496,128	3,795	3,499,923	3,536,957	(37,034)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
		-			
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 212,406	$ 2,784	$ 215,190	$ 210,598	$ 4,592
Grades 1-5 - Salaries of Teachers	1,133,005	(50,415)	1,082,590	1,082,590	-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	4,442	59,152	63,594	63,594	-
Purchased Professional-Educational Services	337	-	337		337
Purchased Technical Services					-
Other Purchased Services (400-500 series)	36,483	(5,167)	31,316	24,678	6,638
General Supplies	35,078	(12,518)	22,560	22,560	-
Textbooks		-			-
Other Objects	4,456	-	4,456	-	4,456
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,426,207	(6,164)	1,420,043	1,404,020	16,023
		-			
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	58,603	-	58,603	57,579	1,024
Other Salaries for Instruction	30,068	-	30,068	29,392	676
Purchased Professional-Educational Services		-			-
General Supplies	1,060	-	1,060	609	451
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	89,731	-	89,731	87,580	2,151
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	74,902	-	74,902	73,529	1,373
Other Salaries for Instruction	56,650	(14,481)	42,169	42,169	-
Purchased Professional-Educational Services		-			-
General Supplies	1,200	-	1,200	1,010	190
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	132,752	(14,481)	118,271	116,708	1,563
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, 2020

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 136,852	$ (76,801)	$ 60,051	$ 60,051	-
Other Salaries for Instruction	59,466	-	59,466	37,555	$ 21,911
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	196,318	(76,801)	119,517	97,606	21,911
Autism:					
Salaries of Teachers	65,747	-	65,747	64,779	968
Other Salaries for Instruction	29,398	3,235	32,633	42,691	(10,058)
General Supplies	1,200	49	1,249	940	309
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	96,345	3,284	99,629	108,410	(8,781)
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	515,146	(87,998)	427,148	410,304	16,844
		-			
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	1,943,484	(94,162)	1,849,322	1,816,403	32,919
Undistributed Expend. - Attend. & Social Work					
Salaries	115,323	2,653	117,976	117,976	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	288	-	288	171	117
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	115,611	2,653	118,264	118,147	117
Undistributed Expenditures - Health Services		-			
Salaries	104,609	-	104,609	101,543	3,066
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	3,836	-	3,836	2,093	1,743
Total Undistributed Expenditures - Health Services	108,445	-	108,445	103,636	4,809

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 219,459	-	$ 219,459	$ 212,049	$ 7,410
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	-	1,350
Total Undist. Expend. - Improvement of Inst. Serv.	220,809	-	220,809	212,049	8,760
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	81,217	$ 32,646	113,863	113,863	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,177	-	3,177	2,152	1,025
Supplies and Materials	5,201	-	5,201	3,769	1,432
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	89,595	32,646	122,241	119,784	2,457
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	4,000	-	4,000		4,000
Other Purchased Professional & Technical Services					
Other Purchased Services (400-500 series)	1,076	-	1,076		1,076
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	5,076	-	5,076	-	5,076
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	146,760	-	146,760	143,355	3,405
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	9,230	59,050	68,280	65,520	2,760
Other Salaries		-			-
Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	5,840	-	5,840	2,516	3,324
Supplies and Materials	3,919	129	4,048	2,714	1,334
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	165,749	59,179	224,928	214,105	10,823
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	30,856	-	30,856	23,492	7,364
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	30,856	-	30,856	23,492	7,364
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,285	-	5,285	1,456	3,829
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,285	-	5,285	1,456	3,829

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: GORDON PARKS ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	$ 807,255	-	$ 807,255	$ 806,573	$ 682
TOTAL UNALLOCATED BENEFITS	807,255	-	807,255	806,573	682
TOTAL UNDISTRIBUTED EXPENDITURES	1,548,681	$ 94,478	1,643,159	1,599,242	43,917
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,492,165	316	3,492,481	3,415,645	76,836
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,492,165	316	3,492,481	3,415,645	76,836
Other Financing Sources:					
Operating Transfer In	3,492,165	316	3,492,481	3,415,645	76,836
Total Other Financing Sources:	3,492,165	316	3,492,481	3,415,645	76,836
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 248,036	-	$ 248,036	$ 265,163	$ (17,127)
Grades 1-5 - Salaries of Teachers	1,843,473	-	1,843,473	1,989,230	(145,757)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	60,812	-	60,812	86,190	(25,378)
Purchased Professional-Educational Services	7,133	$ 67	7,200	7,200	-
Purchased Technical Services	7,060	(4,067)	2,993		2,993
Other Purchased Services (400-500 series)	44,080	30	44,110	36,044	8,066
General Supplies	55,785	12,437	68,222	60,636	7,586
Textbooks	3,014	(3,014)			-
Other Objects	5,233	-	5,233	490	4,743
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,274,626	5,453	2,280,079	2,444,953	(164,874)
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	124,350	-	124,350	122,558	1,792
Other Salaries for Instruction	59,466	-	59,466	57,849	1,617
Purchased Professional-Educational Services		-			-
General Supplies	3,825	-	3,825	3,804	21
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	187,641	-	187,641	184,211	3,430
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	59,443	-	59,443	51,907	7,536
Other Salaries for Instruction	30,744	-	30,744	52,717	(21,973)
Purchased Professional-Educational Services		-			-
General Supplies	3,250	-	3,250	3,036	214
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	93,437	-	93,437	107,660	(14,223)
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, 2020

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	$ 89,365	-	$ 89,365	$ 105,171	$ (15,806)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	89,365	-	89,365	105,171	(15,806)
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	97,555	-	97,555	94,829	2,726
Other Salaries for Instruction	60,136	-	60,136	50,051	10,085
General Supplies	4,550	-	4,550	4,304	246
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	162,241	-	162,241	149,184	13,057
TOTAL SPECIAL EDUCATION - INSTRUCTION	532,684	-	532,684	546,226	(13,542)
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	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	2,811,572	$ 5,453	2,817,025	2,993,258	(176,233)
Undistributed Expend. - Attend. & Social Work					
Salaries	112,851	-	112,851	109,388	3,463
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	112,851	-	112,851	109,388	3,463

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	$ 92,696	-	$ 92,696	$ 90,365	$ 2,331
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-		-	-
Supplies and Materials	3,780	$ (1,000)	2,780	2,206	574
Total Undistributed Expenditures - Health Services	96,476	(1,000)	95,476	92,571	2,905
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	65,642	-	65,642	64,679	963
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	65,642	-	65,642	64,679	963
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	167,154	-	167,154	187,164	(20,010)
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.	167,154	-	167,154	187,164	(20,010)
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	112,851	-	112,851	156,325	(43,474)
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,359	(1,614)	745	632	113
Supplies and Materials	3,600	(3,600)			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	118,810	(5,214)	113,596	156,957	(43,361)
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	(1,286)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,086	(3,086)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	263,770	-	263,770	267,293	(3,523)
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	118,716	(500)	118,216	104,912	13,304
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,696	(601)	2,095	1,802	293
Supplies and Materials	1,744	5,301	7,045	6,906	139
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	386,926	4,200	391,126	380,913	10,213
Undist. Expend. - Custodial Services					
Salaries	18,456	-	18,456	11,095	7,361
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	18,456	-	18,456	11,095	7,361

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: TYSON ELEMENTARY SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 38,051	-	$ 38,051	$ 39,932	$ (1,881)
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	38,051	-	38,051	39,932	(1,881)
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)					
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,200	-	7,200	400	6,800
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	7,200	-	7,200	400	6,800
UNALLOCATED BENEFITS					
Social Security Contributions	21,285	-	21,285		21,285
Other Retirement Contributions - PERS		-			-
Health Benefits	1,127,583	-	1,127,583	1,126,631	952
TOTAL UNALLOCATED BENEFITS	1,148,868	-	1,148,868	1,126,631	22,237
TOTAL UNDISTRIBUTED EXPENDITURES	2,163,520	$ (5,100)	2,158,420	2,169,730	(11,310)
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,975,092	353	4,975,445	5,162,988	(187,543)
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	4,975,092	353	4,975,445	5,162,988	(187,543)
Other Financing Sources:					
Operating Transfer In	4,975,092	353	4,975,445	5,162,988	(187,543)
Total Other Financing Sources:	4,975,092	353	4,975,445	5,162,988	(187,543)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 114,101	-	$ 114,101	$ 71,081	$ 43,020
Grades 1-5 - Salaries of Teachers	1,132,962	$ 36,277	1,169,239	1,167,354	1,885
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction					-
Other Salaries for Instruction	30,068	-	30,068	29,767	301
Purchased Professional-Educational Services		-			-
Purchased Technical Services	180	-	180		180.00
Other Purchased Services (400-500 series)	31,684	(3,471)	28,213	24,167	4,046
General Supplies	14,886	208	15,094	14,048	1,046
Textbooks	3,141	(3,141)			-
Other Objects	3,393	350	3,743	912	2,831
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,330,415	30,223	1,360,638	1,307,329	53,309
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, 2020

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	$ 90,103	-	$ 90,103	$ 88,077	$ 2,026
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	90,103	-	90,103	88,077	2,026
Autism:					
Salaries of Teachers	114,101	-	114,101	110,638	3,463
Other Salaries for Instruction	48,576	-	48,576	47,484	1,092
General Supplies	2,371	$ 541	2,912	2,370	542
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	165,048	541	165,589	160,492	5,097
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	255,151	541	255,692	248,569	7,123
Bilingual Education - Instruction					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
Other Purchased Services		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	-	-	-	-	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,093	3,065	4,158	4,158	-
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	1,093	3,065	4,158	4,158	-
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,586,659	33,829	1,620,488	1,560,056	60,432
Undistributed Expend. - Attend. & Social Work					
Salaries	124,109	(69,222)	54,887	54,887	-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	124,109	(69,222)	54,887	54,887	-
Undistributed Expenditures - Health Services					
Salaries	113,601	(1,803)	111,798	110,138	1,660
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,300	-	1,300	1,018	282
Total Undistributed Expenditures - Health Services	114,901	(1,803)	113,098	111,156	1,942

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: JOHNNIE L. COCHRAN, JR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		$ 26,272	$ 26,272	$ 26,272	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	26,272	26,272	26,272	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 183,358	3,772	187,130	187,130	-
Salaries of Secr and Clerical Assist.		-			-
Purchased Prof- Educational Services		-			-
Other Purch Prof. and Tech. Services		-			-
Other Purch Services (400-500)	945	(945)			-
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	184,303	2,827	187,130	187,130	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	93,333	-	93,333	92,208	$ 1,125
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,448	(2,703)	745	632	113
Supplies and Materials	13,915	12,360	26,275	26,240	35
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	110,696	9,657	120,353	119,080	1,273
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,250	(2,000)	250	200	50
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,250	(2,000)	250	200	50
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	149,427	-	149,427	121,510	27,917
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	93,079	-	93,079	85,503	7,576
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,958	-	5,958	1,717	4,241
Supplies and Materials	1,676	82	1,758	1,597	$ 161
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	250,140	82	250,222	210,327	39,895
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	31,280	1,640	32,920	32,920	-
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	31,280	1,640	32,920	32,920	-
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	(350)	5,500	546	4,954
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,850	(350)	5,500	546	4,954

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 414,173	$ 413,823	$ 350
TOTAL UNALLOCATED BENEFITS	414,173	-	414,173	413,823	350
TOTAL UNDISTRIBUTED EXPENDITURES	1,237,702	$ (32,897)	1,204,805	1,156,341	48,464
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,824,361	932	2,825,293	2,716,397	108,896
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Education - Instruction:	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Bilingual Education		-			-
School Sponsored and Other Instructional Program	-	-	-	-	-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Related and Extraordinary	-	-	-	-	-
Undistributed Expenditures - Athletics	-	-	-	-	-
Undistributed Expenditures - Security	-	-			-
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,824,361	932	2,825,293	2,716,397	108,896
Other Financing Sources:					
Operating Transfer In	2,824,361	932	2,825,293	2,716,397	108,896
Total Other Financing Sources:	2,824,361	932	2,825,293	2,716,397	108,896
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	$ 333,579	$ (132,435)	$ 201,144	$ 219,271	$ (18,127)
Grades 1-5 - Salaries of Teachers	1,760,616	113,905	1,874,521	1,840,731	33,790
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	88,194	-	88,194	85,056	3,138
Purchased Professional-Educational Services	3,060	(1,235)	1,825	1,825	-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	54,696	(1,649)	53,047	39,400	13,647
General Supplies	64,989	11,925	76,914	74,748	2,166
Textbooks	8,496	(6,810)	1,686	1,686	-
Other Objects	11,475	(3,140)	8,335	-	8,335
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,325,105	(19,439)	2,305,666	2,262,717	42,949
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	105,859	31,536	137,395	137,395	-
Other Salaries for Instruction	58,796	-	58,796	41,668	17,128
Purchased Professional-Educational Services		-			-
General Supplies	2,667	-	2,667	2,667	-
Textbooks	333	(333)			-
Other Objects	-	-	-	-	-
Total Behavioral Disabilities	167,655	31,203	198,858	181,730	17,128
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, 2020

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction	$ 58,735	-	$ 58,735	$ 57,414	$ 1,321
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	58,735	-	58,735	57,414	1,321
Autism:					
Salaries of Teachers	130,233	$ 3,653	133,886	133,886	-
Other Salaries for Instruction	136,512	-	136,512	116,652	19,860
General Supplies	1,881	-	1,881	1,761	120
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	268,626	3,653	272,279	252,299	19,980
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	495,016	34,856	529,872	491,443	38,429
Bilingual Education - Instruction					
Salaries of Teachers	399,745	-	399,745	390,109	9,636
Other Salaries for Instruction	110,923	-	110,923	108,138	2,785
Other Purchased Services		-			-
General Supplies	9,603	-	9,603	9,603	-
Textbooks	2,097	(2,097)			-
Other Objects	-	-	-	-	-
Total Bilingual Education - Instruction	522,368	(2,097)	520,271	507,850	12,421
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,185	-	2,185	2,079	106
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,185	-	2,185	2,079	106
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	3,344,674	13,320	3,357,994	3,264,089	93,905
Undistributed Expend. - Attend. & Social Work					
Salaries	112,851	(380)	112,471	109,388	3,083
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	275	-	275	128	147
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	113,126	(380)	112,746	109,516	3,230
Undistributed Expenditures - Health Services					
Salaries	104,173	-	104,173	100,976	3,197
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,486	-	1,486	1,486	-
Total Undistributed Expenditures - Health Services	105,659	-	105,659	102,462	3,197

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: BANNEKER SCHOOL	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 112,851	-	$ 112,851	$ 110,104	$ 2,747
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	112,851	-	112,851	110,104	2,747
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	211,906	$ (16,827)	195,079	195,079	-
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.	211,906	(16,827)	195,079	195,079	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,120	-	103,120	102,793	327
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	2,372	1,348	3,720	1,807	1,913
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	105,492	1,348	106,840	104,600	2,240
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	311,719	-	311,719	297,337	14,382
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	81,208	(320)	80,888	77,952	2,936
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	12,843	4,474	17,317	11,483	5,834
Supplies and Materials	10,183	-	10,183	9,873	310
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	415,953	4,154	420,107	396,645	23,462
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	28,671	548	29,219	29,058	161
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	28,671	548	29,219	29,058	161
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	4,611	15,321	2,028	13,293
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	10,710	4,611	15,321	2,028	13,293

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 1,060,859	$ 1,059,963	$ 896
TOTAL UNALLOCATED BENEFITS	1,060,859	-	1,060,859	1,059,963	896
TOTAL UNDISTRIBUTED EXPENDITURES	2,167,392	$ (8,711)	2,158,681	2,109,455	49,226
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,512,066	4,609	5,516,675	5,373,544	143,131
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	5,512,066	4,609	5,516,675	5,373,544	143,131
Other Financing Sources:					
Operating Transfer In	5,512,066	4,609	5,516,675	5,373,544	143,131
Total Other Financing Sources:	5,512,066	4,609	5,516,675	5,373,544	143,131
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 173,837	-	$ 173,837	$ 170,668	$ 3,169
Grades 1-5 - Salaries of Teachers	1,288,951	$ 3,370	1,292,321	1,310,640	(18,319)
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	900	4,500	5,400	3,750	1,650
Purchased Professional-Educational Services	2,261	-	2,261		2,261
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	52,076	2,769	54,845	37,728	17,117
General Supplies	44,754	9,594	54,348	41,182	13,166
Textbooks		-			-
Other Objects	10,800	(2,000)	8,800	-	8,800
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,573,579	18,233	1,591,812	1,563,968	27,844
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	228,452	-	228,452	221,526	6,926
Other Salaries for Instruction	53,650	-	53,650	51,254	2,396
Other Purchased Services		-			-
General Supplies	3,640	262	3,902	2,797	1,105
Textbooks	360	-	360		360
Other Objects	-	-	-	-	-
Total Cognitive - Mild	286,102	262	286,364	275,577	10,787
Cognitive - Moderate:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies					-
Textbooks	-	-	-	-	-
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	67,638	3,241	70,879	70,879	-
Other Salaries for Instruction	676	-	676	676	-
Purchased Professional-Educational Services		-			-
General Supplies	3,679	174	3,853	1,923	1,930
Textbooks	270	-	270		270
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	72,263	3,415	75,678	73,478	2,200
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, 2020

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 106,109	-	$ 106,109	$ 103,043	$ 3,066
Other Salaries for Instruction	119,510	-	119,510	89,864	29,646
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	225,619	-	225,619	192,907	32,712
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	59,443	-	59,443	58,479	964
Other Salaries for Instruction	60,552	-	60,552	32,372	28,180
General Supplies	2,050	-	2,050	1,677	373
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	122,045	-	122,045	92,528	29,517
TOTAL SPECIAL EDUCATION - INSTRUCTION	706,029	$ 3,677	709,706	634,490	75,216
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	2,184	-	2,184	2,079	105
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,184	-	2,184	2,079	105
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	2,281,792	21,910	2,303,702	2,200,537	103,165
Undistributed Expend. - Attend. & Social Work					
Salaries	95,548	-	95,548	93,898	1,650
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,800	133	1,933	1,712	221
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	97,348	133	97,481	95,610	1,871
Undistributed Expenditures - Health Services					
Salaries	86,508	-	86,508	84,110	2,398
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	1,350	170	1,520	1,513	7
Total Undistributed Expenditures - Health Services	87,858	170	88,028	85,623	2,405

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 104,609	$ (54,295)	$ 50,314		$ 50,314
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	104,609	(54,295)	50,314	-	50,314
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	193,459	8,818	202,277	$ 202,277	-
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.	193,459	8,818	202,277	202,277	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	97,249	34,197	131,446	131,446	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	14,328	(5,822)	8,506	5,751	2,755
Supplies and Materials	1,000	-	1,000	615	385
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	112,577	28,375	140,952	137,812	3,140
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,700	2,700	5,400		5,400
Other Purchased Professional & Technical Services		-			
Other Purchased Services (400-500 series)	1,800	449	2,249	279	1,970
Supplies and Materials	900	-	900	899	1
Total Undist. Expend. - Instructional Staff Training Serv.	5,400	3,149	8,549	1,178	7,371
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	176,760	-	176,760	175,635	1,125
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	71,695	-	71,695	68,306	3,389
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,230	(1,600)	1,630	279	1,351
Supplies and Materials	5,681	23	5,704	4,801	903
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	257,366	(1,577)	255,789	249,021	6,768
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	27,906	2,000	29,906	28,641	1,265
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	27,906	2,000	29,906	28,641	1,265
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			-
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,986	-	8,986	728	8,258
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	8,986	-	8,986	728	8,258

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: GEORGE WASHINGTON CARVER INSTITUTE	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions		-			-
Other Retirement Contributions - PERS		-			-
Health Benefits	$ 996,246	-	$ 996,246	$ 995,405	$ 841
TOTAL UNALLOCATED BENEFITS	996,246	-	996,246	995,405	841
TOTAL UNDISTRIBUTED EXPENDITURES	1,891,755	$ (13,227)	1,878,528	1,796,295	82,233
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,173,547	8,683	4,182,230	3,996,832	185,398
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.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	4,950	4,950	4,950	-
TOTAL CAPITAL OUTLAY	-	4,950	4,950	4,950	-
TOTAL SCHOOL BASED EXPENDITURES	4,173,547	13,633	4,187,180	4,001,782	185,398
Other Financing Sources:					
Operating Transfer In	4,173,547	13,633	4,187,180	4,001,782	185,398
Total Other Financing Sources:	4,173,547	13,633	4,187,180	4,001,782	185,398
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 98,305	$ (2,726)	$ 95,579	$ 95,579	-
Grades 1-5 - Salaries of Teachers	1,148,459	253	1,148,712	1,148,712	-
Grades 6-8 - Salaries of Teachers		-			-
Grades 9-12 - Salaries of Teachers		-			-
Regular Programs - Undistributed Instruction		-			
Other Salaries for Instruction	29,398	(13,112)	16,286	25,408	$ (9,122)
Purchased Professional-Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	31,539	(7,403)	24,136	23,857	279
General Supplies	32,437	(1,023)	31,414	30,749	665
Textbooks	360	-	360		360
Other Objects	2,700	(1,844)	856	856	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,343,198	(25,855)	1,317,343	1,325,161	(7,818)
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	148,829	51,871	200,700	200,700	-
Other Salaries for Instruction	52,980	-	52,980	52,454	526
Purchased Professional-Educational Services	990	(990)			-
General Supplies	2,723	81	2,804	1,528	1,276
Textbooks	450	-	450		450
Other Objects	450	78	528	180	348
Total Learning and/or Language Disabilities	206,422	51,040	257,462	254,862	2,600
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, 2020

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	$ 114,351	$ (48,951)	$ 65,400	$ 65,400	-
Other Salaries for Instruction	29,398	28,367	57,765	57,765	-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	143,749	(20,584)	123,165	123,165	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	350,171	$ 30,456	380,627	378,027	$ 2,600
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	2,184	-	2,184	2,079	105
Purchased Services (300-500 series)		-			-
Supplies and Materials		-			-
Other Objects		-			-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,184	-	2,184	2,079	105
School-Spon. Cocurricular Athletics - Inst.					
Salaries		-			-
Purchased Services (300-500 series)		-			-
Supplies and Materials	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	-	-	-	-	-
Total Instruction	1,695,553	4,601	1,700,154	1,705,267	(5,113)
Undistributed Expend. - Attend. & Social Work					
Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	-	-	-	-	-
Undistributed Expenditures - Health Services					
Salaries	98,919	(2,894)	96,025	96,025	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,960	31	2,991	2,406	585
Total Undistributed Expenditures - Health Services	101,879	(2,863)	99,016	98,431	585

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	$ 71,841	$ 11,038	$ 82,879	$ 82,879	-
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	71,841	11,038	82,879	82,879	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	192,007	8,292	200,299	200,299	-
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.	192,007	8,292	200,299	200,299	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	125,827	22,553	148,380	148,380	-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	1,165	-	1,165	1,034	$ 131
Supplies and Materials	35,060	-	35,060	31,177	3,883
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	162,052	22,553	184,605	180,591	4,014
Undist. Expend. - Instructional Staff Training Serv.		-			
Purchased Professional - Educational Service	7,865	(3,665)	4,200	4,200	-
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.	9,665	(5,465)	4,200	4,200	-
Undist. Expend. - Support Serv. - School Admin.		-			
Salaries of Principals/Assistant Principals	142,447	460	142,907	142,907	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	125,320	(8,830)	116,490	116,490	-
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	5,507	(1,445)	4,062	2,610	1,452
Supplies and Materials	1,800	61	1,861	1,797	64
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	275,074	(9,754)	265,320	263,804	1,516
Undist. Expend. - Custodial Services		-			
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	29,601	4,067	33,668	32,573	1,095
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	29,601	4,067	33,668	32,573	1,095
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	(4,620)	780	416	364
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	5,400	(4,620)	780	416	364

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: J. GARFIELD JACKSON SR. ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 26,105	$ (26,105)			-
Other Retirement Contributions - PERS		-			-
Health Benefits	619,827	-	$ 619,827	$ 619,304	$ 523
TOTAL UNALLOCATED BENEFITS	645,932	(26,105)	619,827	619,304	523
TOTAL UNDISTRIBUTED EXPENDITURES	1,493,451	(2,857)	1,490,594	1,482,497	8,097
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,189,004	1,744	3,190,748	3,187,764	2,984
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:		-			-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction					
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,189,004	1,744	3,190,748	3,187,764	2,984
Other Financing Sources:					
Operating Transfer In	3,189,004	1,744	3,190,748	3,187,764	2,984
Total Other Financing Sources:	3,189,004	1,744	3,190,748	3,187,764	2,984
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 605,096	-	$ 605,096	$ 601,836	$ 3,260
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	123,732	-	123,732	116,258	7,474
Purchased Professional-Educational Services	2,935	$ 1,000	3,935	1,970	1,965
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	13,874	-	13,874	5,735	8,139
General Supplies	32,055	500	32,555	27,418	5,137
Textbooks		-			-
Other Objects	2,000	1,300	3,300	608	2,692
TOTAL REGULAR PROGRAMS - INSTRUCTION	779,692	2,800	782,492	753,825	28,667
		-			
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, 2020

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-		$ 29,392	(29,392)
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	-	-	-	29,392	(29,392)
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers		-		73,498	(73,498)
Other Salaries for Instruction	$ 59,466	-	$ 59,466	58,129	1,337
General Supplies	2,100	$ 694	2,794	2,100	694
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	61,566	694	62,260	133,727	(71,467)
TOTAL SPECIAL EDUCATION - INSTRUCTION	61,566	694	62,260	163,119	(100,859)
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	841,258	3,494	844,752	916,944	(72,192)
Undistributed Expend. - Attend. & Social Work					
Salaries	33,452	-	33,452		33,452
Other Purchased Services (400-500 series)		-			-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	33,452	-	33,452	-	33,452
Undistributed Expenditures - Health Services					
Salaries	78,044	-	78,044	76,463	1,581
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials	2,500	-	2,500	2,057	443
Total Undistributed Expenditures - Health Services	80,544	-	80,544	78,520	2,024

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHOOL: ALTHEA GIBSON ECE ACADEMY	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance					
Salaries of Other Professional Staff		-		$ 18,954	$ (18,954)
Salaries of Secretarial and Clerical Assistants		-			-
Other Salaries		-			-
Other Purchased Services (400-500 series)		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total Undist. Expend. - Guidance	-	-	-	18,954	(18,954)
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		-			-
Salaries of Other Professional Staff	$ 107,521	-	$ 107,521	104,945	2,576
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.	107,521	-	107,521	104,945	2,576
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	858	232
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,090	-	1,090	858	232
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	152,247	-	152,247	149,887	2,360
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	117,084	-	117,084	113,139	3,945
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	3,329	$ (2,829)	500	500	-
Supplies and Materials	3,810	219	4,029	6,592	(2,563)
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	276,470	(2,610)	273,860	270,118	3,742
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	27,907	-	27,907	28,257	(350)
Purchased Professional and Technical Services		-			
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	27,907	-	27,907	28,257	(350)
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)		-			-
Contract Services - (Between Home and School) - Vendors		-			
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,504	$ 2,829	5,333	289	5,044
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	2,504	2,829	5,333	289	5,044

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, 2020

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	$ 372,825	-	$ 372,825	$ 372,510	$ 315
TOTAL UNALLOCATED BENEFITS	372,825	-	372,825	372,510	315
TOTAL UNDISTRIBUTED EXPENDITURES	902,313	$ 219	902,532	874,451	28,081
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,743,571	3,713	1,747,284	1,791,395	(44,111)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool	5,000	(2,001)	2,999	2,999	-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	5,000	(2,001)	2,999	2,999	-
TOTAL CAPITAL OUTLAY	5,000	(2,001)	2,999	2,999	-
TOTAL SCHOOL BASED EXPENDITURES	1,748,571	1,712	1,750,283	1,794,394	(44,111)
Other Financing Sources:					
Operating Transfer In	1,748,571	1,712	1,750,283	1,794,394	(44,111)
Total Other Financing Sources:	1,748,571	1,712	1,750,283	1,794,394	(44,111)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 530,663	$ (36,458)	$ 494,205	$ 484,880	$ 9,325
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	122,866	-	122,866	120,045	2,821
Purchased Professional-Educational Services	6,004	-	6,004	3,231	2,773
Purchased Technical Services		-			-
Other Purchased Services (400-500 series)	16,560	9,040	25,600	11,914	13,686
General Supplies	20,776	101	20,877	20,530	347
Textbooks	4,000	120	4,120	1,359	2,761
Other Objects	-	-	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	700,869	(27,197)	673,672	641,959	31,713
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, 2020

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	$ 30,068	$ 20,944	$ 51,012	$ 51,012	-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	30,068	20,944	51,012	51,012	-
Autism:					
Salaries of Teachers		-			-
Other Salaries for Instruction		-			-
General Supplies		-			-
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Autism	-	-	-	-	-
Preschool Disabilities - Full Time					
Salaries of Teachers	60,552	22,207	82,759	82,759	-
Other Salaries for Instruction		-			-
General Supplies	2,520	-	2,520	2,457	$ 63
Textbooks		-			-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full Time	63,072	22,207	85,279	85,216	63
TOTAL SPECIAL EDUCATION - INSTRUCTION	93,140	43,151	136,291	136,228	63
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	794,009	15,954	809,963	778,187	31,776
Undistributed Expend. - Attend. & Social Work					
Salaries	33,452	(13,875)	19,577	19,577	-
Other Purchased Services (400-500 series)	2,400	-	2,400	2,400	-
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
Total Undistributed Expend. - Attend. & Social Work	35,852	(13,875)	21,977	21,977	-
Undistributed Expenditures - Health Services					
Salaries	74,390	6,622	81,012	81,012	-
Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials	1,500	32	1,532	1,462	70
Total Undistributed Expenditures - Health Services	75,890	6,654	82,544	82,474	70

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	$ 114,351	-	$ 114,351	$ 110,888	$ 3,463
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.	114,351	-	114,351	110,888	3,463
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	4,917	83
Other Objects	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	5,000	-	5,000	4,917	83
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		-			-
Other Purchased Professional & Technical Services		-			-
Other Purchased Services (400-500 series)	2,000	-	2,000		2,000
Supplies and Materials	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,000	-	2,000	-	2,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	167,185	$ 460	167,645	167,645	-
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical Assistants	117,816	-	117,816	99,102	18,714
Other Salaries		-			-
Purchased Professional and Technical Services		-			-
Other Purchased Services (400-500 series)	7,150	380	7,530	1,032	6,498
Supplies and Materials	17,764	-	17,764	6,227	11,537
Other Objects	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	309,915	840	310,755	274,006	36,749
Undist. Expend. - Custodial Services					
Salaries		-			-
General Supplies	-	-	-	-	-
Total Undist. Expend. - Custodial Services	-	-	-	-	-
Security					
Salaries	30,518	-	30,518	29,634	884
Purchased Professional and Technical Services		-		-	
General Supplies	-	-	-	-	-
Total Undist. Expend. - Security	30,518	-	30,518	29,634	884
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	832	4,459	2,131	2,328
Contr Serv (Regular Students) - ESCs & CTSA	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	3,627	832	4,459	2,131	2,328

EAST ORANGE BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	-	$ 162,227	$ 162,090	$ 137
TOTAL UNALLOCATED BENEFITS	162,227	-	162,227	162,090	137
TOTAL UNDISTRIBUTED EXPENDITURES	739,380	$ (5,549)	733,831	688,117	45,714
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,533,389	10,405	1,543,794	1,466,304	77,490
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Preschool		-			-
Grades 1-5		-			-
Grades 6-8		-			-
Grades 9-12		-			-
Special Education - Instruction:					-
Resource Room/Resource Center		-			-
Bilingual Education		-			-
School Sponsored and Other Instructional Program		-			-
Undistributed Expenditures - Instruction		-			-
Undistributed Expenditures - Instructional Staff		-			-
Undist.Expend.-Support Serv.-Students - Reg.		-			-
Undist.Expend.-Support Serv.-Related and Extraordinary		-			-
Undistributed Expenditures - Athletics		-			-
Undistributed Expenditures - Security		-			-
Undistributed Expenditures - School Admin.		-			-
Undist. Expenditures - Required Maint. For School Fac.	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	1,533,389	10,405	1,543,794	1,466,304	77,490
Other Financing Sources:					
Operating Transfer In	1,533,389	10,405	1,543,794	1,466,304	77,490
Total Other Financing Sources:	1,533,389	10,405	1,543,794	1,466,304	77,490
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1, 2019	-	-	-	-	-
Fund Balance, June 30, 2020	$ -	$ -	$ -	$ -	$ -

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, 2020

EXHIBIT E-1

	231 Title I 2019/2020	236 Title I SIA 2019/2020	241 Title III Regular 2019/2020	296 Title III Immigrant 2019/2020	235 Title I Reallo-cation	Sub-total
Revenues						
Federal sources	$ 4,848,123	$ 831,505	$ 59,620	$ 54,165	$ 148,742	$ 5,942,155
State sources						-
Other Local	-	-	-	-	-	-
Total Revenue	4,848,123	831,505	59,620	54,165	148,742	5,942,155
Expenditures						
Instruction:						
Salaries of teachers	35,664	34,740		7,255	15,281	92,940
Other salaries for instruction						-
Purchased prof. and technical services	113,124	232,044	41,426		30,000	416,594
Other purchased services						-
General supplies		134,701	3,672	42		138,415
Textbooks						-
Other objects	-	-	-	-	-	-
Total instruction	148,788	401,485	45,098	7,297	45,281	647,949
Support services:						
Salaries of Teachers	800,070	188,849		26,575		1,015,494
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	561,504	60,900		9,721	3,200	635,325
Purchased Professional - Education Services						-
Purchased Ed Svcs -Contracted Prek						-
Purchased Ed Svcs -Head Start						-
Other purchased professional Ed. Services						
Other Purchased Professional Services				3,202		3,202
Rentals						-
Purchased Professional and Technical Services	17,125	68,221	11,000	7,000		103,346
Other Purchased Services	9,220	7,036	410			16,666
Contracted Srv - Transportation(Field Trips)						-
Travel						-
Miscellaneous Purchased Services						-
Supplies and Materials	6,173	6,454	2,641	370		15,638
Other objects	-	-	471	-	-	471
Total support services	1,394,092	331,460	14,522	46,868	3,200	1,790,142
Facilities acquisition and construction services:						
Instructional equipment		98,560	-	-		98,560
Non-Instructional equipment	-	-	-	-	-	-
Construction services	-	-	-	-	-	-
Total Facilities acquisition and construction services	-	98,560	-	-	-	98,560
Transfer of Funds to School Based Budgets	3,305,243	-	-	-	100,261	3,405,504
Total Transfers	3,305,243	-	-	-	100,261	3,405,504
Total Expenditures	4,848,123	831,505	59,620	54,165	148,742	5,942,155
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, 2020

EXHIBIT E-1

	361 Carl D. Perkins Voc & Tech Ed. FY2020	400 Extended Learning Activ. FY2020	431 Wrap Around FY2020	511 Nonpublic Security	501 NJ Nonpublic Textbooks	502 Chapter 192 Compensatory Education	Sub-total
Revenues							
Federal sources	$ 84,979	$ 215,349					$ 300,328
State sources			$ 152,350	$ 39,596	$ 15,008	$ 79,010	285,964
Other Local	-	-	-	-	-	-	-
Total Revenue	84,979	215,349	152,350	39,596	15,008	79,010	586,292
Expenditures							
Instruction:							
Salaries of teachers	16,320	48,880					65,200
Other salaries for instruction							-
Purchased prof. and technical services	495	5,430					5,925
Other purchased services		14,375					14,375
General supplies	43,576	18,892		39,596			102,064
Textbooks					15,008		15,008
Other objects	300	-	-	-	-	-	300
Total instruction	60,691	87,577	-	39,596	15,008	-	202,872
Support services:							
Salaries of Teachers		34,064					34,064
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	1,248						1,248
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	22,040	19,536				79,010	120,586
Other Purchased Services	1,000	37,003					38,003
Contracted Srv - Transportation(Field Trips)							-
Travel		938					938
Miscellaneous Purchased Services			152,350				152,350
Supplies and Materials		25,423					25,423
Other objects	-	-	-	-	-	-	-
Total support services	24,288	116,964	152,350	-	-	79,010	372,612
Facilities acquisition and construction services:							
Instructional equipment		10,808		-	-	-	10,808
Non-Instructional equipment	-	-	-	-	-	-	-
Construction services	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	-	10,808	-	-	-	-	10,808
Transfer of Funds to School Based Budgets	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-
Total Expenditures	84,979	215,349	152,350	39,596	15,008	79,010	586,292
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, 2020

EXHIBIT E-1

	505 Chapter 192 Transportation FY 2020	506 Chapter 193 Supplemental Instruction	507 Chapter 193 Exam and Class	508 Chapter 193 Corrective Speech	Sub-total
Revenues					
Federal sources					-
State sources	$ 14,156	$ 27,685	$ 15,428	$ 12,942	$ 70,211
Other Local	-	-	-	-	-
Total Revenue	14,156	27,685	15,428	12,942	70,211
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	14,156	27,685	3,898	12,942	58,681
Purchased Ed Svcs -Contracted Prek					-
Purchased Ed Svcs -Head Start					-
Other purchased professional Ed. Services					-
Other Purchased Professional Services			11,530		11,530
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	14,156	27,685	15,428	12,942	70,211
Facilities acquisition and construction services:					
Instructional equipment	-	-	-	-	-
Non-Instructional equipment	-	-	-	-	-
Construction services	-	-	-	-	-
Total Facilities acquisition and construction services	-	-	-	-	-
Transfer of Funds to School Based Budgets	-	-	-	-	-
Total Transfers	-	-	-	-	-
Total Expenditures	14,156	27,685	15,428	12,942	70,211
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, 2020

EXHIBIT E-1

	509 Nonpublic Nursing Aid	510 Nonpublic Technology Aid	618 Adult Education	477 CARES Act	218 Preschool Education Aid	Others	Sub-total	2020
Revenues								
Federal sources			$ 46,156	$ 2,876,257			$ 2,922,413	$ 12,569,119
State sources	$ 38,482	$ 18,243			$ 18,932,767		18,989,492	19,345,667
Other Local	-	-	-	-	-	$ 62,247	62,247	62,247
Total Revenue	38,482	18,243	46,156	2,876,257	18,932,767	62,247	21,974,152	31,977,033
Expenditures								
Instruction:								
Salaries of teachers			34,929		4,239,031	700	4,274,660	4,442,185
Other salaries for instruction					1,280,539		1,280,539	1,280,539
Purchased prof. and technical services				123,588			123,588	764,821
Other purchased services					2,913	5,494	8,407	635,352
General supplies		18,243		2,637,330	227,448	14,129	2,897,150	3,148,710
Textbooks							-	15,008
Other objects	-	-	-	-	-	-	-	11,710
Total instruction	-	18,243	34,929	2,760,918	5,749,931	20,323	8,584,344	10,298,325
Support services:								
Salaries of Teachers							-	1,492,214
Salaries of Supervisors of Instruction					260,016		260,016	260,016
Salaries of Other Professional Staff					1,115,231		1,115,231	1,135,881
Salaries of Secr and Clerical Assistants			11,227		220,776		232,003	297,178
Other Salaries					126,062		126,062	133,016
Salary of Community Parent Involvement Spec					111,888		111,888	111,888
Salaries of Master Teachers					576,854		576,854	576,854
Personal Services - Employee Benefits					2,169,758		2,169,758	2,927,482
Purchased Professional - Education Services						6,092	6,092	1,823,765
Purchased Ed Svcs -Contracted Prek					6,555,540		6,555,540	6,555,540
Purchased Ed Svcs -Head Start					1,676,791		1,676,791	1,676,791
Other purchased professional Ed. Services					120,409		120,409	120,409
Other Purchased Professional Services	38,482				5,363		43,845	104,341
Rentals							-	-
Purchased Professional and Technical Services						35,332	35,332	264,260
Other Purchased Services				-			-	54,669
Contracted Srv - Transportation(Field Trips)					3,829	500	4,329	4,329
Travel					6,395		6,395	7,333
Miscellaneous Purchased Services					60,061		60,061	212,411
Supplies and Materials				115,339	19,457		134,796	250,582
Other objects	-	-	-	-	14,246	-	14,246	14,717
Total support services	38,482	-	11,227	115,339	13,042,676	41,924	13,249,648	18,023,676
Facilities acquisition and construction services:								
Instructional equipment	-	-	-	-	140,160	-	140,160	249,528
Non-Instructional equipment	-	-	-	-	-	-	-	-
Construction services	-	-	-	-	-	-	-	-
Total Facilities acquisition and construction services	-	-	-	-	140,160	-	140,160	249,528
Transfer of Funds to School Based Budgets	-	-	-	-	-	-	-	3,405,504
Total Transfers	-	-	-	-	-	-	-	3,405,504
Total Expenditures	38,482	18,243	46,156	2,876,257	18,932,767	62,247	21,974,152	31,977,033
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	-	-	-	-	-	-	-	-
Other Financing Sources								
Transfer In - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
EXPENDITURES					
Instruction					
Salaries of Teachers	$ 4,542,660		$ 4,542,660	$ 4,239,031	$ 303,629
Other Salaries for Instruction	1,440,448		1,440,448	1,280,539	159,909
Other Purchased Services	19,200		19,200	2,913	16,287
General Supplies	72,940	$ 172,630	245,570	227,448	18,122
Other Objects	-	-	-	-	-
Total Instruction	6,075,248	172,630	6,247,878	5,749,931	497,947
Support Services:					
Salaries of Supervisors of Instruction	267,695		267,695	260,016	7,679
Salaries of Other Professional Staff	1,293,594		1,293,594	1,115,231	178,363
Salaries of Secr. And Clerical Assistants	203,323		203,323	220,776	(17,453)
Other Salaries	202,279		202,279	126,062	76,217
Salaries of Community Parent Involvement Spec	116,776		116,776	111,888	4,888
Salaries of Master Teachers	608,114		608,114	576,854	31,260
Personal Services - Employee Benefits	2,171,591		2,171,591	2,169,758	1,833
Purchased Ed Services - Pre-K	7,248,596	(366,880)	6,881,716	6,555,540	326,176
Purchased Ed Services - Head Start	1,662,112	15,000	1,677,112	1,676,791	321
Other Purchased Professional - Ed. Services	119,086	16,225	135,311	120,409	14,902
Other Purchased Professional Services	187,000	230,872	417,872	5,363	412,509
Rentals	10,000		10,000	-	10,000
Contr. Serv. - Trans.	16,800	137,020	153,820	3,829	149,991
Travel	23,900	(4,100)	19,800	6,395	13,405
Miscellaneous Purchased Services	37,700	85,500	123,200	60,061	63,139
Supplies and Materials	65,292		65,292	19,457	45,835
Other Objects	25,500	6,500	32,000	14,246	17,754
Total Support Services	14,259,358	120,137	14,379,495	13,042,676	1,336,819
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	160,950	160,950	140,160	20,790
Total Facilities and Acquisition and Constr. Serv.	-	160,950	160,950	140,160	20,790
Total Expenditures	$ 20,334,606	$ 453,717	$ 20,788,323	$ 18,932,767	$ 1,855,556

Calculation of Budget & Carryover

Total 2019-2020 Preschool Education Aid Allocation	$ 18,624,064
Add: Actual ECPA/PEA Carryover (June 30, 2019)	2,795,024
Prior Year Adjustment	-
Add: Budgeted Transfer from General Fund	-
Total Funds Available for 2019-2020 Budget	21,419,088
Less: 2019-2020 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(20,788,323)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2020	630,765
Add: June 30, 2020 Unexpended Preschool Education Aid	1,855,556
2019-2020 Actual Carryover- Preschool Education Aid	$ 2,486,321
2019-2020 Preschool Education Aid Carryover Budgeted in 2020-2021	$ 1,295,215

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, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
EXPENDITURES					
Instruction					
Salaries of Teachers	$ 4,542,660		$ 4,542,660	$ 4,239,031	$ 303,629
Other Salaries for Instruction	1,440,448		1,440,448	1,280,539	159,909
Other Purchased Services	19,200		19,200	2,913	16,287
General Supplies	72,940	$ 172,630	245,570	227,448	18,122
Other Objects	-	-	-	-	-
Total Instruction	6,075,248	172,630	6,247,878	5,749,931	497,947
Support Services:					
Salaries of Supervisors of Instruction	267,695		267,695	260,016	7,679
Salaries of Other Professional Staff	1,293,594		1,293,594	1,115,231	178,363
Salaries of Secr. And Clerical Assistants	203,323		203,323	220,776	(17,453)
Other Salaries	202,279		202,279	126,062	76,217
Salaries of Community Parent Involvement Spec	116,776		116,776	111,888	4,888
Salaries of Master Teachers	608,114		608,114	576,854	31,260
Personal Services - Employee Benefits	2,171,591		2,171,591	2,169,758	1,833
Purchased Ed. Services - Pre-K	7,248,596	(366,880)	6,881,716	6,555,540	326,176
Purchased Ed. Services - Head Start	1,662,112	15,000	1,677,112	1,676,791	321
Other Purchased Professional - Ed. Services	119,086	16,225	135,311	120,409	14,902
Other Purchased Professional Services	187,000	230,872	417,872	5,363	412,509
Rentals	10,000		10,000		10,000
Contr. Serv. - Trans.	16,800	137,020	153,820	3,829	149,991
Travel	23,900	(4,100)	19,800	6,395	13,405
Miscellaneous Purchased Services	37,700	85,500	123,200	60,061	63,139
Supplies and Materials	65,292		65,292	19,457	45,835
Other Objects	25,500	6,500	32,000	14,246	17,754
Total Support Services	14,259,358	120,137	14,379,495	13,042,676	1,336,819
Facilities Acquisition and Const. Serv:					
Instructional Equipment	-	160,950	160,950	140,160	20,790
Non Instructional Equipment	-	-	-	-	-
Total Facilities and Acquisition and Constr. Serv	-	160,950	160,950	140,160	20,790
Total Expenditures	$ 20,334,606	$ 453,717	$ 20,788,323	$ 18,932,767	$ 1,855,556

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, 2020

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, 2020

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, 2020

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, 2020

Issue	Issue/Project Title	Modified Appropriation	Expenditures to Date Prior Years	Expenditures to Date Current Year	Balance, June 30, 2020
4/15/1998	Construction of East Orange Campus High School and Related Site Improvements	$ 64,398,924	$ 64,397,562		$ 1,362
4/10/2019	Energy Savings Improvement Program	18,964,947	2,892,632	$ 3,227,878	12,844,437
10/10/2019	Equipment Lease	7,338,700	-	3,262,317	4,076,383
		$ 90,702,571	$ 67,290,194	6,490,195	$ 16,922,182
	On-Behalf Payments				
	Economic Development Authority/State Construction Corporation			8,876,510	
	Total Expenditures			$ 15,366,705	

Reapitulation of Fund Balance	
Available for Capital Projects	$ 870,461
Year End Encumbrances	16,051,721
	16,922,182
Reserve for Capital Lease Obligations	5,936,293
Fund Balance, June 30, 2020 (GAAP)	$ 22,858,475

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	6,481,150
	$ 64,398,923

EXHIBIT F-2

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, 2020

Revenues and Other Financing Sources	
Revenues	
Lease Proceeds	$ 7,306,500
Investment Earnings - COPS	312,499
Investment Earnings - ESIP	293,517
Investment Earnigns - Lease Purchase	32,200
State Sources- On-Behalf SDA Contributions	8,876,510
Total Revenues	16,821,226
Expenditures and Other Financing Uses	
Expenditures	
Equipment Lease Purchase	3,262,317
Other Objects - ESIP	1,034
Capitalized Interest - ESIP	710,889
Construction Services - ESIP	2,515,955
On-Behalf SDA Construction Services	8,876,510
Other Financing Uses	
Transfers Out - Debt Service Fund	312,980
Total Expenditures and Other Financing Uses	15,679,685
Excess (Deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,141,541
Fund Balance- Beginning of Year	21,716,934
Fund Balance- End of Year	$ 22,858,475

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, 2020

	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	$ 293,517	350,629	350,629
Total Revenues	18,671,430	293,517	18,964,947	18,964,947
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	1,034	47,773	46,739
Capitalized Interest		710,889	710,889	1,076,489
Construction Services	2,653,313	2,515,955	5,169,268	17,649,139
Total Expenditures and other Financing Sources	2,892,632	3,227,878	6,120,510	18,964,947
Excess of Revenues over Expenditures	$ 15,778,798	$ (2,934,361)	$ 12,844,437	$ -

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	$ 350,629
Revised Authorized Cost	$ 18,964,947
Percentage Increase (Decrease) over Original Authorized Cost	1.88%
Percentage Completion	32.27%
Original Target Completion Date	1/15/2021
Revised Target Completion Date	1/15/2021

EXHIBIT F-2b

EAST ORANGE BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES AND PROJECT STATUS - BUDGETARY BASIS
TD EQUIPMENT LEASE
FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
REVENUES AND OTHER FINANCING SOURCES				
Capital Lease Proceeds		$ 7,306,500	$ 7,306,500	$ 7,306,500
Investment Earnings	-	32,200	32,200	32,200
Total Revenues	-	7,338,700	7,338,700	7,338,700
EXPENDITURES AND OTHER FINANCING SOURCES				
Supplies and Materials			-	32,200
Equipment	-	3,262,317	3,262,317	7,306,500
Total Expenditures and other Financing Sources	-	3,262,317	3,262,317	7,338,700
Excess of Revenues over Expenditures	$ -	$ 4,076,383	$ 4,076,383	$ -

Additional Project Information:	
NJ DOE Project Number	N/A
SDA Project Number	N/A
Grant Number	N/A
Grant Notification Date	N/A
Grant Amount	N/A
Original Authorized Cost	$ 7,306,500
Additional Authorized Cost	$ 32,200
Revised Authorized Cost	$ 7,338,700
Percentage Increase (Decrease) over Original Authorized Cost	0.44%
Percentage Completion	44.45%
Original Target Completion Date	6/30/2021
Revised Target Completion Date	6/30/2021

PROPRIETARY FUNDS

EXHIBIT G-1

EAST ORANGE BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2020

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, 2020

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B- 5

EXHIBIT G-3

COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2020

	Student Activity	General School Activity	Payroll	Total Agency Funds
ASSETS				
Cash and Cash Equivalents	$ 96,712	$ 26,895	$ 4,588,993	$ 4,712,600
Due from Other Funds	663	-	-	663
Total Assets	$ 97,375	$ 26,895	$ 4,588,993	$ 4,713,263
LIABILITIES				
Payroll Deductions and Withholdings			$ 2,975,601	$ 2,975,601
Due to Other Funds			1,613,392	1,613,392
Due to Student Groups	$ 97,375	$ 26,895	-	124,270
Total Liabilities	$ 97,375	$ 26,895	$ 4,588,993	$ 4,713,263

EXHIBIT H-2

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOT APPLICABLE

EXHIBIT H-3

EAST ORANGE BOARD OF EDUCATION
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

School	Balance July 1, 2019	Cash Receipts	Cash Disbursements	Balance, June 30, 2020
SENIOR HIGH SCHOOLS				
East Orange Campus 9 STEM Academy	$ 9,360	$ 22,448	$ 24,881	$ 6,927
East Orange Campus High School	38,875	72,418	66,022	45,271
East Orange Campus High School Athletic	(4,375)	38,125	35,470	(1,720)
Total Senior High Schools	43,860	132,991	126,373	50,478
JUNIOR HIGH SCHOOLS				
John L. Costley School	917	34,310	27,323	7,904
Cicely Tyson School	31,516	23,759	23,484	31,791
Wahlstrom Academy	4,061	6,010	3,532	6,539
Total Junior High Schools	36,494	64,079	54,339	46,234
Total Cash all Schools	$ 80,354	$ 197,070	$ 180,712	$ 96,712

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, 2020

School	Balance July 1, 2019	Cash Receipts	Cash Disbursements	Balance, June 30, 2020
JUNIOR HIGH SCHOOLS				
Sojourner Truth School	$ 2,920	$ 1,750	$ 200	$ 4,470
John L. Costley School	318	238	-	556
Total Junior High Schools	3,238	1,988	200	5,026
ELEMENTARY SCHOOLS				
Dr John Howard Jr. Unique School of Excellence	149	2	-	151
Langston Hughes School	5,549	6,825	3,667	8,707
Mildred Barry-Garvin School	49	1	-	50
Gordon Parks Academy	413	5	-	418
Tyson Elementary/Washington Academy	2,092	-	-	2,092
Johnnie L. Cochran Jr. Academy	5,569	2,931	3,806	4,694
Banneker School	2,115	48	590	1,573
Whitney Houston Academy		5,067	1,847	3,220
Louverture	869	574	479	964
Total Elementary Schools	16,805	15,453	10,389	21,869
Total Cash all Schools	$ 20,043	$ 17,441	$ 10,589	$ 26,895

EXHIBIT H-4

EAST ORANGE BOARD OF EDUCATION
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Balance, July 1, 2019	Additions	Deletions	Balance, June 30, 2020
ASSETS				
Cash and Cash Equivalents	$ 4,118,235	$ 144,229,746	$ 143,758,988	$ 4,588,993
Due from Other Funds	50,741	-	50,741	-
Total Assets	$ 4,168,976	$ 144,229,746	$ 143,809,729	$ 4,588,993
LIABILITIES				
Payroll Deductions and Withholdings	$ 2,720,922	$ 144,064,408	$ 143,809,729	$ 2,975,601
Due to Other Funds	1,448,054	165,338	-	1,613,392
Total Liabilities	$ 4,168,976	$ 144,229,746	$ 143,809,729	$ 4,588,993

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, 2020

NOT APPLICABLE

EXHIBIT I-2

LONG TERM DEBT
SCHEDULE OF CAPITAL LEASE/INTERLOCAL AGREEMENT PAYABLES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2019	Additions/ Accretion	Payments	Balance June 30, 2020
Certificate of Participation Upsala College High School Complex - 1998 Cert. of Part.	4.350%-5.375%	$ 64,965,476	$ 41,854,137		$ 5,690,000	$ 36,164,137
Interlocal Agreement - City of East Orange	3.00%-5.00%	16,580,000	16,580,000			16,580,000
TD Equipment Lease	1.77%	7,306,500	-	$ 7,306,500	-	7,306,500
			$ 58,434,137	$ 7,306,500	$ 5,690,000	$ 60,050,637

EAST ORANGE BOARD OF EDUCATION
LONG TERM DEBT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources					
Property Tax Levy	$ 1,883,663		$ 1,883,663	$ 1,883,663	
State Sources					
Intergovernmental					
State	3,495,837	-	3,495,837	3,495,837	-
Total Revenues	5,379,500	-	5,379,500	5,379,500	-
EXPENDITURES:					
Regular Debt Service:					
Redemption of Principal	1,826,433	-	1,826,433	1,826,433	
Interest	3,863,567	-	3,863,567	3,863,567	-
Total Expenditures	5,690,000	-	5,690,000	5,690,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(310,500)	-	(310,500)	(310,500)	-
Other Financing Sources/(Uses)					
Transfer In - Capital Projects Fund	310,500	-	310,500	312,980	$ 2,480
Total Other Financing Sources/(Uses)	310,500	-	310,500	312,980	2,480
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	-	-	-	2,480	2,480
Fund Balance, July 1	(2,456)	-	2,456	2,456	-
Fund Balance, June 30	$ (2,456)	$ -	$ 2,456	$ 4,936	$ 2,480

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.

EXHIBIT J-1

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

	Fiscal Year Ending June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
Net Investment in Capital Assets	$ 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	$ 259,307,518
Restricted	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	8,309,792
Unrestricted	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)	(92,228,253)
Total Governmental Activities Net Position	$ 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	$ 175,389,057
Business-Type Activities										
Net Investment in Capital Assets	$ 34,744	$ 31,187	$ 27,630					$ 8,595	$ 11,052	$ 8,657
Restricted										
Unrestricted (Deficit)	(450,144)	(578,146)	232,471	$ 699,662	$ 761,715	$ 712,068	$ 666,515	810,470	796,672	596,170
Total Business-Type Activities Net Position	$ (415,400)	$ (546,959)	$ 260,101	$ 699,662	$ 761,715	$ 712,068	$ 666,515	$ 819,065	$ 807,724	$ 604,827
District-Wide										
Net Investment in Capital Assets	$ 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	$ 259,316,175
Restricted	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	8,309,792
Unrestricted	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)	(91,632,083)
Total District Net Position	$ 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	$ 175,993,884

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

EXHIBIT J-2

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

	Fiscal Year Ending June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities										
Instruction										
Regular	$ 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	$ 138,070,765
Special Education	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	30,891,738
Other Special Education										
Other Instruction	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	8,699,379
School Sponsored Activities And Athletics	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	1,532,335
Community Services	3,887	17,612	58,158	11,982	6,604	580	265	757	1,611	-
Support Services:										
Student & Instruction Related Services	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	53,780,965
General Administration	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	2,876,751
School Administrative Services	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	15,535,702
Central Services/Business Services	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	4,997,151
Administrative Information Technology	653,159	715,261	898,180	1,001,033	1,130,778	1,242,712	1,129,749	1,276,311	1,229,696	856,501
Plant Operations And Maintenance	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	24,625,386
Pupil Transportation	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	7,790,088
Unallocated Benefits										
Interest on Long-Term Debt	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	3,929,828
Unallocated Depreciation	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	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	293,586,589
Business-Type Activities:										
Food Service	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	5,484,701
Total Business-Type Activities Expense	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	5,484,701
Total District Expenses	$ 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	$ 299,071,290
Program Revenues										
Governmental Activities:										
Charges For Services:										
Instruction (Tuition)/Rentals								$ 262,825	$ 236,790	$ 12,160
Operating Grants And Contributions	$ 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	92,185,383
Capital Grants And Contributions	2,993,526	1,657,240	1,506,379	324,787	33,889	449,138	1,745,619	2,987,676	17,499,731	8,876,510
Total Governmental Activities Program Revenues	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	101,074,053

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

	Fiscal Year Ending June 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-Type Activities:										
Charges For Services										
Food Service	$ 432,258	$ 524,966	$ 862,853	$ 636,297	$ 593,917	$ 524,960	$ 738,622	$ 774,807	$ 912,311	$ 531,569
Operating Grants And Contributions	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	4,739,911
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	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	5,271,480
Total District Program Revenues	$ 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	$ 106,345,533
Net (Expense)/Revenue										
Governmental Activities	$ (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)	$ (192,512,536)
Business-Type Activities	(388,233)	(508,603)	506,625	166,737	61,521	(50,171)	(46,158)	151,044	(20,709)	(213,221)
Total District-Wide Net Expense	$ (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)	$ (192,725,757)
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	$ 21,058,051	$ 21,479,212	$ 21,908,798	$ 22,344,274
Taxes Levied for Debt Service	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	1,883,663
Federal and state aid for School Based Budgets	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	3,405,504
Federal and State Aid - Unrestricted	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	159,850,277
Federal and State Aid - Restricted for Debt Service	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	1,118,668
Miscellaneous Income	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	1,771,461
Loss on Disposal of Capital Assets	(10,893)					(5,165)				
Transfers	(300,000)	(376,106)	(300,000)	(300,000)	-	-	-	-	-	-
Total Governmental Activities	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	190,373,847
Business-Type Activities:										
Transfers/Miscellaneous Income	300,685	377,044	300,435	272,824	532	524	605	1,506	9,368	10,324
Total Business-Type Activities	300,685	377,044	300,435	272,824	532	524	605	1,506	9,368	10,324
Total District-Wide	$ 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	$ 190,384,171
Change in Net Position										
Governmental Activities	$ 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	$ (2,138,689)
Business-Type Activities	(87,548)	(131,559)	807,060	439,561	62,053	(49,647)	(45,553)	152,550	(11,341)	(202,897)
Total District	$ 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	$ (2,341,586)

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,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Reserved										
Unreserved										
Nonspendable	$ 308,373	$ 439,660	$ 256,282	$ 261,430	$ 255,988	$ 242,581	$ 225,814	$ 223,398	$ 227,224	$ 245,834
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	8,303,494
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	9,247,988
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)	(15,191,284)
Total General Fund	$ 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	$ 2,606,032
All Other Governmental Funds										
Reserved										
Unreserved										
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	$ 22,863,411
Assigned										
Unassigned	-	-	-	-	-	(3,658)	(189,971)	(376,327)	-	-
Total All Other Governmental Funds	$ 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	$ 22,863,411

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

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,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Tax Levy	$ 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	$ 24,227,937
Tuition Charges										
Miscellaneous	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	1,839,427
State Sources	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	240,635,196
Federal Sources	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	11,078,373
Total Revenue	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	277,780,933
Expenditures										
Instruction										
Regular Instruction	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	119,623,717
Special Education Instruction	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	29,779,739
Other Special Instruction										
Other Instruction	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	8,102,568
School Sponsored Activities and Athletics	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	1,530,554
Community Services	3,887	17,612	58,158	11,982	6,604	580	265	757	1,611	-
Support Services:										-
Student and Inst. Related Services	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	50,648,205
General Administration	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	2,875,745
School Administrative Services	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	14,411,212
Central Services/Business Services	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	4,990,952
Admin. Information Technology	654,116	715,171	897,419	1,000,954	1,113,573	1,191,576	1,010,468	1,188,242	1,191,462	855,660
Plant Operations And Maintenance	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	24,319,961
Pupil Transportation	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	7,790,088
Capital Outlay	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	14,995,602
Debt Service:										
Principal	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	1,826,433
Interest and Other Charges	923,212	617,961	300,484	144,366	3,304,907	3,432,938	3,548,800	3,652,781	3,760,834	4,574,456
Cost of Issuance										
Advance Refunding Escrow	-	-	-	-	-	-	-	-	230,319	-
Total Expenditures	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	286,324,892
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,405,795	11,810,962	(7,983,741)	(6,768,047)	(2,912,307)	(4,713,771)	(7,829,691)	1,010,129	2,695,465	(8,543,959)
Other Financing Sources (Uses)										
Proceeds From Borrowing									16,580,000	
Debt Refunded										
Original Issue Premium on Ref. Bonds									2,034,318	
Capital Leases			2,850,000	-	-	-	-	-	-	-
Transfers In	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	3,718,484
Transfers Out	(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)	(3,718,484)
Total Other Financing Sources (Uses)	(300,000)	(376,106)	2,550,000	(300,000)	-	-	-	-	18,614,318	-
Net Change in Fund Balances	$ 8,105,795	$ 11,434,856	$ (5,433,741)	$ (7,068,047)	$ (2,912,307)	$ (4,713,771)	$ (7,829,691)	$ 1,010,129	$ 21,309,783	$ (8,543,959)
Debt Service as a Percentage of Noncapital Expenditures	2.21%	2.25%	2.46%	2.36%	1.17%	1.10%	1.01%	0.77%	0.82%	0.67%

* Noncapital expenditures are total expenditures less capital outlay.

Note:

GASB requires that ten years of statistical data be presented.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Refund of Prior Year Expenditures	$ 405,594	$ 66,309	$ 168,895	$ 420,609	$ 175,279	$ 185,703	$ 275,153	$ 263,859	$ 433,684	$ 470,645
Interest on Investments	40,253	37,062	35,457	115,006	115,713	65,578	77,434	106,715	355,734	528,223
Rental	28,063	23,487	85,533	64,256	62,816	133,362	199,774	33,975	21,299	12,161
Rentals-Robeson	4,435	4,500	18,327	16,264						
Game Receipts	19,608	8,920	9,462	17,225	17,626	15,764	8,824	14,546	13,590	20,188
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	125,662	415,023								
Tuition								227,760	215,491	111,125
Sale of Property							1,506,008			
Business Personal Property Tax						120,028	-	120,467		
Miscellaneous	150,748	-	99,152	76,094	519,044	129,756	37,405	4,461	60,395	3,064
Total	$ 945,215	$ 957,999	$ 1,828,686	$ 2,395,262	$ 890,478	$ 812,336	$ 2,689,598	$ 788,596	$ 1,201,213	$ 1,145,406

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]
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
2020	21,492,900	1,455,438,999	329,163,800	26,866,000	592,962,700	2,425,924,399	8,788,815	2,434,713,214	3,222,468,631	0.99

(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
2011	$0.60	$2.30	$0.43	$3.32
2012	0.597	2.388	0.483	3.468
2013	0.799	3.263	0.662	4.724
2014	0.818	3.493	0.597	4.908
2015	0.817	3.596	0.565	4.978
2016	0.870	3.661	0.572	5.103
2017	0.924	3.708	0.552	5.184
2018	0.962	3.767	0.604	5.333
2019	0.981	3.813	0.606	5.400
2020	0.999	3.830	0.641	5.470

Source: Tax Duplicate, City of East Orange

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

Taxpayer	2020 Taxable Assessed Value	2020 % of Total District Net Assessed Value	2011 Taxable Assessed Value	2011 % of Total District Net Assessed Value
Harrison Park Owners Inc./Mgt Office	$ 22,983,400	0.94%	$ 5,740,500	0.17%
Norman Towers Community Partners, LP	18,854,800	0.77%		
533 Main Street Urban Renewal, LLC	18,020,600	0.74%		
MOD Rehab Housing Assoc 1%Midland	12,182,600	0.50%		
Lighthouse Arlington, LLC	11,953,500	0.49%		
175 Prospect LLC	11,511,200	0.47%		
Third Glenwood Assoc., LLC %Shamco	8,900,000	0.37%		
HVRS Grove Street Preservation, LLC	8,797,100	0.36%		
GMR East Orange, LLC	8,376,800	0.34%		
EOA 206, LP	7,828,000	0.32%		
East Orange Property Mgmt			5,237,900	0.15%
South Harrison Owners LLC			4,575,000	0.13%
South Harrison Holdings LLC			4,138,900	0.12%
LC E. Orange Shop. Ctr. LLC			3,835,000	0.11%
South Munn Association			3,547,800	0.10%
GAIA Park View			2,736,400	0.08%
North Grove Properties			2,427,000	0.07%
Grove Street Housing			2,383,700	0.07%
Parkway Manor Realty, LLC			2,239,400	0.07%
	$ 129,408,000	5.32% %	$ 36,861,600	1.07%

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	
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%	
2020	24,227,937	24,227,937	100.00%	

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

Fiscal Year Ended June 30,	Governmental Activities: 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
2011		$ 49,963,895	$ 8,385,000		$ 966,140	$ 59,315,035	64,332	$ 922
2012		47,320,818	8,265,000		543,437	56,129,255	64,172	875
2013		47,674,502	5,500,000		2,342,002	55,516,504	64,221	864
2014		49,710,741			1,709,684	51,420,425	64,262	800
2015		48,806,735			1,149,257	49,955,992	64,438	775
2016		47,526,716			579,415	48,106,131	64,426	747
2017		45,946,926				45,946,926	64,306	715
2018		44,013,930				44,013,930	64,258	685
2019	$ 16,580,000	41,854,137				58,434,137	64,367	908
2020	16,580,000	36,164,137			7,306,500	60,050,637	64,367 E	933

Source: District records

(E) Estimate

EXHIBIT J-11

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding: 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
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	0.00%	-
2020	16,580,000		16,580,000	0.00%	

Source: District records

EAST ORANGE BOARD OF EDUCATION
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
FOR FISCAL YEAR ENDED DECEMBER 31, 2019
(Unaudited)

	Total Debt
Municipal Debt:	
East Orange Board of Education	$ 16,580,000
City of East Orange	98,325,743
	114,905,743
Overlapping Debt Apportioned to the Municipality:	
Essex County:	
County of Essex (A)	18,319,219
Essex County Utilities Authority (B)	827,953
	19,147,172
Total Direct and Overlapping Debt	$ 134,052,915

(A) The debt for this entity was apportioned to the City of East Orange by dividing the Municipality's 2019 equalized value by the total 2019 equalized value for Essex County.

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

Sources: City of East Orange 2019 Annual Debt Statement
County of Essex 2019 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
2017	2,986,166,545
2018	3,246,837,257
2019	3,206,881,374
	$ 9,439,885,176
Average equalized valuation of taxable property	$ 3,146,628,392
Debt limit (4 %	$ 125,865,136
Total Net Debt Applicable to Limit	16,580,000
Legal debt margin	$ 109,285,136

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	$ 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	$ 125,865,136
Total Net Debt Applicable to Limit	-								16,580,000	16,580,000
Legal Debt Margin	$ 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	$ 109,285,136
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%	13.92%	13.17%

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
2011	13.40%	$ 54,225	64,332
2012	13.40%	55,049	64,172
2013	11.00%	55,797	64,221
2014	9.90%	58,470	64,262
2015	8.60%	60,836	64,438
2016	7.70%	62,253	64,426
2017	7.30%	64,232	64,306
2018	6.60%	67,459	64,258
2019	6.10%	N/A	64,367
2020	N/A	N/A	64,367 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)

	2020		2010	
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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Instruction	1,171	1,121	1,096	1,163	1,144	1,156	1,128	1,079	1,092	1,095
Support Services:										
Student and Instruction Related Services	299	261	285	305	301	317	308	309	307	310
General Administration	9	5	8	7	8	7	6	5	5	5
School Administrative Services	114	101	101	94	96	101	89	91	92	93
Central Services	37	32	35	36	38	41	39	39	40	40
Administrative Information Technology	4	5	8	7	7	7	7	7	9	9
Plant Operations And Maintenance	294	278	279	305	324	334	344	283	287	294
Pupil Transportation	1	-	-	-	-	-	-	-	-	-
Total	1,929	1,803	1,812	1,917	1,918	1,963	1,921	1,813	1,832	1,846

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			Average Daily Enrollment (ADE)	% Change in Average Daily Enrollment
						Elementary (c)	Middle School (c)	Senior High School (c)		
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%
2020	9,311	279,924,003	30,064	15.91%	837	1:12	1:12	1:12	8,752	-5.30%

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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
District Building										
Elementary										
Athea Gibson										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	177	177	177	177	177	177	177	177	177	177
Enrollment	171				129		146	162	151	130
Wahlstrom										
Square Feet	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129	93,129
Capacity (students)	192	192	192	192	192	192	192	192	192	192
Enrollment	170				146		148	174	163	158
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	355				267		345	345	356	303
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	416				381		308	297	335	306
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	255				215		189	200	197	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	502				421		440	465	523	511
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	430				371		326	328	371	363
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	711				634		570	588	628	622
Langston Hughes										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	565	565	565	565	565	565	565	565	565	565
Enrollment	569				592		528	559	585	548
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	288				267		218	209	254	266

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	306				294		267	260	303	315
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	316				302		263	281	289	306
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	462				486		444	458	455	448
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	517				500		477	482		513
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	442				365		347	371	365	397
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	450				365		328	371	355	320
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	409				379		327	329	389	379
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	866				748		689	668	716	736
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	360				647		607	615	618	643
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	1,688				1,540		1,245	1,313	1,550	1,622

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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, 2020
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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Campus 9 (C.J. Scott)	$ 270,921	$ 444,309	$ 100,119	$ 112,423	$ 85,478	$ 94,295	$ 75,941	$ 73,320	$ 77,782	$ 76,319
East Orange Campus	363,597	596,296	115,864	130,103	98,921	109,124	87,884	84,850	90,014	88,321
Howard School	181,798	298,148	264,245	296,720	225,604	248,875	200,433	193,514	205,290	201,430
George Washington Carver	207,308	339,984	265,087	297,666	226,323	249,668	201,072	194,131	205,945	202,072
Costley Middle School	232,495	381,290	301,257	338,281	257,204	283,733	228,507	220,619	234,044	229,644
Langston Hughes	185,350	303,973	164,591	184,819	140,523	155,017	124,844	120,535	127,870	125,466
Whitney Houston	187,288	307,151	186,080	208,949	158,870	175,257	141,144	136,272	144,565	141,846
Fourth Avenue School	90,738	148,809	153,792	172,693	131,303	144,847	116,653	112,627	119,480	117,234
Patrick Healy Middle	145,310	238,306	211,656	237,668	180,705	199,344	160,543	155,001	164,434	161,342
M.B. Garvin School	69,103	113,328	328,929	369,354	280,830	309,797	249,497	240,885	255,543	250,739
Dionne Warwick Institute	179,861	294,970	109,829	123,327	93,769	103,441	83,307	80,431	85,326	83,722
Ecole T. Louverture	109,144	178,995	273,958	307,627	233,897	258,022	207,800	200,627	212,836	208,834
Gordon Parks Academy	90,738	148,809	119,110	133,748	101,692	112,181	90,346	87,227	92,536	90,796
Sojourner Trust Middle School	203,433	333,629	301,089	338,093	257,061	283,576	228,380	220,496	233,914	229,516
Washington Academy	112,696	184,820	315,202	353,939	269,110	296,867	239,084	230,831	244,878	240,274
Tyson School	154,351	253,134	210,528	236,402	179,743	198,283	159,688	154,176	163,558	160,483
J. Garfield Jackson Academy	63,613	104,325	236,560	265,633	201,968	222,800	179,433	173,239	183,782	180,326
J.L. Cochran Academy	90,738	148,809	168,457	189,160	143,823	158,658	127,776	123,366	130,873	128,412
B.L. Edmonson	32,614	53,487	243,505	273,432	207,898	229,342	184,702	178,326	189,178	185,621
Althea Gibson	41,655	68,315	117,835	132,316	100,604	110,981	89,379	86,294	91,545	89,824
Wahlstrom	72,655	119,153	165,818	186,197	141,570	156,173	125,775	121,433	128,823	126,401
Service Building	25,510	41,836	65,831	73,922	56,205	62,002	49,934	48,210	51,144	50,182
Central Office	40,041	65,667	54,496	61,194	46,527	51,326	41,336	39,909	42,338	41,542
Dantzler	9,041	14,828	60,092	67,478	51,305	56,597	45,581	44,007	46,686	45,808
Robeson	32,614	53,487	241,321	270,979	206,032	227,284	183,045	176,726	187,481	183,956
Glenwood Campus	36,489	59,841	215,336	241,800	183,847	202,810	163,335	157,697	167,293	164,148
Total	$ 3,229,101	$ 5,295,699	$ 4,990,586	$ 5,603,923	$ 4,260,812	$ 4,700,300	$ 3,785,419	$ 3,654,749	$ 3,877,158	$ 3,804,258

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, 2020
(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
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
RALPH M. PICONE, III, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA
CHRIS SOHN, CPA
CHRISTOPHER M. VINCI, 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, 2020 and the related notes to the financial statements, which collectively comprise the East Orange Board of Education's basic financial statements and have issued our report thereon dated January 6, 2021.

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 2020-001 and 2020-002 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 2020-001 and 2020-002.

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 January 6, 2021.

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
January 6, 2021

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

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
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CHRIS SOHN, CPA
CHRISTOPHER M. VINCI, 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, 2020. The East Orange Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the East Orange Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, U.S. Uniform Guidance and New Jersey Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the East Orange Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the East Orange Board of Education's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the East Orange Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2020.

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 2020-003 through 2020-005. 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-003 through 2020-005 that we consider to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by the U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2020 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We have issued our report thereon dated January 6, 2021, 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
January 6, 2021

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Federal Grant/ Pass-Through Grantor/ Program Title	Federal C.F.D.A. No.	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	July 1, 2019 (Accounts Receivable)	July 1, 2019 Deferred Revenue	Due To Grantor at June 30, 2019	Acct. Rec. Carryover Walkover Amount	Deferred Rev. Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Adjustments	June 30, 2020 (Accounts Receivable)	June 30, 2020 Deferred Revenue	Due To Grantor at June 30, 2020	Memo GAAP Receivable
U.S. Dept of Agriculture:																		
Passed-Through State Department of Education:																		
Food Service Fund:																		
National School Lunch																		
Cash Assistance	10.555	201NJ304N1099		7/1/19-6/30/20	$ 2,726,166						$ 2,475,162	$ 2,726,166			$ (251,004)			$ (251,004)
Cash Assistance	10.555	191NJ304N1099		7/1/18-6/30/19	3,623,016	$ (731,487)					731,487							
Cash Assistance - PB	10.555	201NJ304N1099		7/1/19-6/30/20	65,759						60,636	65,759			(5,123)			(5,123)
Cash Assistance - PB	10.555	191NJ304N1099		7/1/18-6/30/19	74,606	(14,463)					14,463							
Non Cash Assistance	10.555	201NJ304N1099		7/1/19-6/30/20	382,678						382,678	382,678						
School Breakfast	10.553	201NJ304N1099		7/1/19-6/30/20	1,232,398						1,071,404	1,232,398			(160,994)			(160,994)
School Breakfast	10.553	191NJ304N1099		7/1/18-6/30/19	1,550,521	(328,495)					328,495							
Fresh Fruit and Vegetable Program	10.582	201NJ304L1603		7/1/19-6/30/20	248,605						176,404	248,605			(72,201)			(72,201)
Fresh Fruit and Vegetable Program	10.582	191NJ304L1603		7/1/18-6/30/19	245,724	(72,070)					72,070							
After School Snack	10.555	201NJ304N1099		7/1/19-6/30/20	45,551						45,551	45,551			-			-
After School Snack	10.555	191NJ304N1099		7/1/18-6/30/19	58,807	(7,275)	-	-	-	-	7,275	-	-	-	-	-	-	-
Total U.S. Department of Agriculture/Child Nutrition Cluster						(1,153,790)	-	-	-	-	5,365,625	4,701,157	-	-	(489,322)	-	-	(489,322)
U.S. Dept. of Health and Human Services																		
General Fund:																		
Medical Assistance Program	93.778	2005NJ5MAP		7/1/19-6/30/20	457,941	-	-	-	-	-	451,941	451,941	-	-	-	-	-	-
Total General Fund						-	-	-	-	-	451,941	451,941	-	-	-	-	-	-
U.S. Dept of Education:																		
Passed-Through State Department of Education:																		
Special Revenue Fund																		
Title I FY 2020 A & D (231)	84.010	S010A1900030	NCLB-1210-20	7/1/19-9/30/20	4,486,884				$ (560,332)	$ 560,332	3,591,175	4,848,123			(1,456,041)	$ 199,093		(1,256,948)
Title I FY 2019 A & D (231)	84.010	S010A180030	NCLB-1210-19	7/1/18-6/30/19	4,748,159	(879,563)	$ 468,500		560,332	(560,332)	319,231			$ 91,832		-		
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	S010A1900030	NCLB-1210-20	7/1/19-9/30/20	164,467						24,917	148,742			(139,550)	15,725		(123,825)
Title I Reallocated	84.010	S010A180030	NCLB-1210-19	2/1/2019-9/30/19	276,096	(276,096)	26,904				249,192							
Title I SIA FY 2020 (236)	84.010	S010A190030	NCLB-1210-20	7/1/19-9/30/20	866,500				(119,966)	119,966	616,518	831,505			(369,948)	154,961		(214,987)
Title I SIA FY 2019 (236)	84.010	S010A180030	NCLB-1210-19	7/1/18-6/30/19	606,178	(644,264)	129,626		119,966	(119,966)	524,298			(9,660)		-	-	
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						(1,799,923)	625,030	48,117	-	-	5,325,331	5,828,370	48,117	82,172	(1,965,539)	369,779	-	(1,595,760)
I.D.E.A. Part B, Basic FY 2020 (255)	84.027	H027A190100	FT-1210-20	7/1/19-9/30/20	2,526,767				(405,048)	405,048	2,558,633	2,486,556			(373,182)	445,259		
I.D.E.A. Part B, Basic FY 2019 (255)	84.027	H027A180100	FT-1210-19	7/1/18-6/30/19	2,527,856	(1,011,408)	359,201		405,048	(405,048)	606,360			45,847		-	-	
I.D.E.A. Part B, Basic FY 2018 (255)	84.027	H027A170100	FT-1210-18	7/1/17-6/30/18	2,512,147			21,189									21,189	
I.D.E.A. Part B Preschool FY 2020 (257)	84.173	H173A190114	FT-1210-20	7/1/19-9/30/20	79,896				(6,490)	6,686	61,387	77,375			(24,999)	9,207		(15,792)
I.D.E.A. Part B Preschool FY 2019 (257)	84.173	H173A180114	FT-1210-19	7/1/18-6/30/19	78,677	(6,490)	6,686	-	6,490	(6,686)	-	-	-	-	-	-	-	-
Total IDEA - Cluster						(1,017,898)	365,887	21,189	-	-	3,226,380	2,563,931	-	45,847	(398,181)	454,466	21,189	(15,792)
Title III FY 2020 (241)	84.365	S365A190030	NCLB-1210-20	7/1/19-9/30/20	96,239				(1,465)	1,465	43,675	59,620			(54,029)	38,084		(15,945)
Title III FY 2019 (241)	84.365	S365A180030	NCLB-1210-19	7/1/18-6/30/19	83,415	(9,716)	1,465		1,465	(1,465)	8,251							
Title III FY 2017 (241)	84.365	S365A160030	NCLB-1210-17	7/1/16-6/30/17	91,344			118					118				-	
Title III Immigrant FY 2020 (296)	84.365	S365A190030	NCLB-1210-20	7/1/19-9/30/20	58,663				(577)	577	41,273	54,165			(17,967)	5,075		(12,892)
Title III Immigrant FY 2019 (296)	84.365	S365A180030	NCLB-1210-19	7/1/18-6/30/19	47,949	(13,508)	577	-	577	(577)	12,931	-	-	-	-	-	-	-
Total Title III - Cluster						(23,224)	2,042	118	-	-	106,130	113,785	118	-	(71,996)	43,159	-	(28,837)
Carl Perkins Vocational FY 2020 (361)	84.048	V048A190030	PERK-1210-20	7/1/19-6/30/20	87,009						61,340	84,979			(23,639)			(23,639)
Carl Perkins Vocational FY 2019 (361)	84.048	V048A180030	PERK-1210-19	7/1/18-6/30/19	106,574	(12,090)					12,090						-	
Carl Perkins Vocational FY 2018 (361)	85.048	V048A170031	PERK-1210-18	7/1/17-6/30/18	75,241			150									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	V048A190030	1210-20	7/1/19-6/30/20	76,000							46,156			(46,156)			(46,156)
Adult Basic Education-ABE SKILLS (618)	84.048	V048A180030	1210-19	7/1/18-6/30/19	76,000	(60,786)	-	-	-	-	49,529	-	-	-	(11,257)	-	-	-
Career and Technical Education - Basic Grants - Cluster						(72,876)	-	3,510	-	-	122,959	131,135	3,360	-	(81,052)	-	150	(69,795)
Advanced Computer Science Comp (290)	N/A	N/A	20E00136	1/15/19-6/30/20	42,493						4,463	7,932			(3,469)			(3,469)
Advanced Computer Science Comp (290)	N/A	N/A	19E00136	1/15/18-6/30/19	42,493	(42,493)	11,460				31,033				-			-
CARES Act	84.425D	S425D200027	CARES1210	3/13/20-9/30/22	3,600,968							2,876,257			(3,600,968)	724,711		(2,876,257)
Extended Learning Program	84.287	S287C190030	20E00086	7/1/19-6/30/20	250,000						111,125	215,349			(104,224)		-	(104,224)
Extended Learning Program	84.287	S287C180030	19E00086	7/1/18-6/30/19	325,000	(325,000)	36,618				259,296				(65,704)	36,618	-	(29,086)
Extended Learning Program	84.287	S287C170030	18E00086	7/1/17-6/30/18	249,976			5									5	
Title IV Part A	84.424	S424A190031	NCLB-1210-20	7/1/19-9/30/20	279,348				(53,721)	53,721	170,704	251,503			(162,365)	81,566		(80,799)
Title IV Part A	84.424	S424A180031	NCLB-1210-19	7/1/18-6/30/19	281,593	(119,331)	53,721		53,721	(53,721)	65,610							-
Title II, Ike Math/Science FY 2019 (271)	84.367A	S367A190029	NCLB-1210-19	7/01/18-9/30/19	535,232				(115,365)	115,365	353,897	580,857			(296,700)	69,740		(226,960)
Title II, Ike Math/Science FY 2018 (271)	84.367A	S367A180029	NCLB-1210-18	7/01/17-6/30/18	584,679	(202,688)	115,365		115,365	(115,365)	87,323					-	-	
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						(3,603,433)	1,210,123	77,035	-	-	9,864,251	12,569,119	55,691	128,019	(6,750,198)	1,780,039	21,344	(5,030,979)
Total Federal Assistance						$ (4,757,223)	$ 1,210,123	$ 77,035	$ -	$ -	$ 15,681,817	$ 17,722,217	$ 55,691	$ 128,019	$ (7,239,520)	$ 1,780,039	$ 21,344	$ (5,520,301)

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, 2020

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2019 (Accounts Receivable)	July 1, 2019 Deferred Revenue	July 1, 2019 Due To Grantor at June 30, 2019	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	June 30, 2020 (Accounts Receivable)	June 30, 2020 Deferred Revenue	June 30, 2020 Due To Grantor at June 30, 2020	GAAP Receivable	Cumulative Total Expenditures
State Department of Education :																
General Fund																
Equalization Aid	20-495-034-5120-078	7/1/19-6/30/20	$ 134,162,325						$ 120,802,997	$ 134,162,325		$ (13,359,328)				$ 134,162,325
Equalization Aid	19-495-034-5120-078	7/1/18-6/30/19	134,162,325	$ (13,391,686)					13,391,686							-
Categorical Special Education Aid	20-495-034-5120-089	7/1/19-6/30/20	7,715,286						6,947,030	7,715,286		(768,256)				7,715,286
Categorical Special Education Aid	19-495-034-5120-089	7/1/18-6/30/19	7,715,286	(770,117)					770,117							-
Security Aid	20-495-034-5120-084	7/1/19-6/30/20	4,014,478						3,614,733	4,014,478		(399,745)				4,014,478
Security Aid	19-495-034-5120-084	7/1/18-6/30/19	4,014,478	(400,713)					400,713							-
Adjustment Aid	20-495-034-5120-085	7/1/19-6/30/20	28,022,427						25,232,070	28,022,427		(2,790,357)				28,022,427
Adjustment Aid	19-495-034-5120-085	7/1/18-6/30/19	28,022,427	(2,797,116)					2,797,116							-
Emergency Aid	20-495-034-5120-078-	7/1/19-6/30/20	1,031,912	-	-	-	-	-	1,031,912	1,031,912	-	-	-	-	-	1,031,912
Total State Aid Public Cluster				(17,359,632)	-	-	-	-	174,988,374	174,946,428	-	(17,317,686)	-	-	-	174,946,428
Transportation Aid	20-495-034-5120-014	7/1/19-6/30/20	1,172,856						1,056,068	1,172,856		(116,788)				1,172,856
Transportation Aid	19-495-034-5120-014	7/1/18-6/3019	1,172,856	(117,071)					117,071							-
Extraordinary Aid	20-100-034-5120-044	7/1/19-6/30/20	991,917							991,917		(991,917)				991,917
Extraordinary Aid	19-100-034-5120-044	7/1/18-6/30/19	749,393	(749,393)					749,393							-
TPAF Social Security	20-495-034-5094-003	7/1/19-6/30/20	6,060,407						5,421,786	6,060,407		(638,621)			$ (638,621)	6,060,407
TPAF Social Security	19-495-034-5094-003	7/1/18-6/30/19	6,116,413	(317,521)					317,521						-	-
TPAF - On Behalf Pension																-
Normal Contribution	20-100-034-5094-002	7/1/19-6/30/20	18,820,444						18,820,444	18,820,444						18,820,444
NCGI Premium Contribution	20-495-034-5094-004	7/1/19-6/30/20	337,335						337,335	337,335						337,335
Post Retirement Medical Contribution	20-100-034-5094-001	7/1/19-6/30/20	7,107,187						7,107,187	7,107,187						7,107,187
Long Term Disability Contribution	20-100-034-5094-005	7/1/19-6/30/20	10,181	-	-	-	-	-	10,181	10,181	-	-	-	-	-	10,181
Total General Fund				(18,543,617)	-	-	-	-	208,925,360	209,446,755	-	(19,065,012)	-	-	(638,621)	209,446,755
State Department of Education - Food Program																
National School Lunch (State)	20-100-010-3350-023	7/1/19-6/30/20	50,900						46,875	50,900		(4,025)			(4,025)	50,900
National School Lunch (State)	19-100-010-3350-023	7/1/18-6/30/19	68,736	(14,305)	-	-	-	-	14,305	-	-	-	-	-	-	-
Total State Dept. of Educ. - Food Program				(14,305)	-	-	-	-	61,180	50,900	-	(4,025)	-	-	(4,025)	50,900
State Department of Education :																
Special Revenue																
Preschool Education Aid (218)	20-495-034-5120-086	7/1/19-6/30/20	18,624,064				2,795,024		16,761,658	18,932,767		(1,862,406)	2,486,321			18,932,767
Preschool Education Aid (218)	19-495-034-5120-086	7/1/18-6/30/19	18,987,475	(1,898,748)	2,795,024		(2,795,024)		1,898,748							
Wrap Around	20-495-034-5120-086	12/1/19-6/30/20	152,350						152,350	152,350				-		152,350
NJ Non-public Aid Auxiliary Services-Ch.192:																
Compensatory Education (502)	20-100-034-5120-067	7/1/19-6/30/20	174,406						156,966	79,010		(17,440)		95,396	(17,440)	79,010
Compensatory Education (502)	19-100-034-5120-067	7/1/18-6/30/19	187,819			39,431					39,431			-		-
English as a Second Language (503)	20-100-034-5120-067	7/1/19-6/30/20	2,482						2,199			(283)		2,482	(283)	-
English as a Second Language (503)	19-100-034-5120-067	7/1/18-6/30/19	1,553			690					690			-		-
Transportation (505)	20-100-034-5120-068	7/1/19-6/30/20	20,223	-	-	-	-	-	18,202	14,156	-	(2,021)	-	6,067	(2,021)	14,156
Total Non Public Aux Service Aid (Chap 192) Cluster				-	-	40,121	-	-	177,367	93,166	40,121	(19,744)	-	103,945	(19,744)	93,166
NJ Non-public Aid Handicapped Services-Ch.193:																
Supplemental Instruction (506)	20-100-034-5120-066	7/1/19-6/30/20	47,354						42,050	27,685		(5,304)		19,669	(5,304)	27,685
Supplemental Instruction (506)	19-100-034-5120-066	7/1/18-6/30/19	45,198			9,830					9,830			-		-
Examination & Classification (507)	20-100-034-5120-066	7/1/19-6/30/20	55,557						49,626	15,428		(5,931)		40,129	(5,931)	15,428
Examination & Classification (507)	19-100-034-5120-066	7/1/18-6/30/19	64,609			19,842					19,842			-		-
Corrective Speech (508)	20-100-034-5120-066	7/1/19-6/30/20	25,246						22,389	12,942		(2,857)		12,304	(2,857)	12,942
Corrective Speech (508)	19-100-034-5120-066	7/1/18-6/30/19	21,606	-	-	7,768	-	-	-	-	7,768	-	-	-	-	-
Total Non Public Handicapped Service Aid (Chap 193) Cluster				-	-	37,440	-	-	114,065	56,055	37,440	(14,092)	-	72,102	(14,092)	56,055

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

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EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2019 (Accounts Receivable)	July 1, 2019 Deferred Revenue	July 1, 2019 Due To Grantor at June 30, 2019	Carryover/ Walkover Amount	Interfund Transfers	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	June 30, 2020 (Accounts Receivable)	June 30, 2020 Deferred Revenue	June 30, 2020 Due To Grantor at June 30, 2020		GAAP Receivable	Cumulative Total Expenditures
NJ Non-public Txtbks (501)	20-100-034-5120-064	7/1/19-6/30/20	29,780						$ 29,780	$ 15,008				$ 14,772	*		$ 15,008
NJ Non-public Txtbks (501)	19-100-034-5120-064	7/1/18-6/30/19	27,608			$ 5,827					$ 5,827			-	*		-
NJ Non-public Txtbks (501)	18-100-034-5120-064	7/1/17-6/30/18	40,406			2,152					2,152			-	*		-
Nursing Services (509)	20-100-034-5120-070	7/1/19-6/30/20	54,902						54,902	38,482		-		16,420	*		38,482
Technology (510)	20-100-034-5120-373	7/1/19-6/30/20	20,340						20,340	18,243				2,097	*		18,243
Technology (510)	19-100-034-5120-373	7/1/18-6/30/19	18,612			198					198			-	*		-
Technology (510)	18-100-034-5120-374	7/1/17-6/30/18	24,716			46					46			-	*		-
Security	20-100-034-5120-508	7/1/19-6/30/20	84,900						84,900	39,596				45,304	*		39,596
Security	19-100-034-5120-509	7/1/18-6/30/19	77,700			11,632					11,632			-	*		-
Security	18-100-034-5120-509	7/1/17-6/30/18	50,100			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								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				$ (1,898,748)	2,808,925	107,171	-	-	19,294,110	19,345,667	107,171	$ (1,896,242)	2,500,222	254,640	*	$ (33,836)	19,345,667
Capital Projects Fund															*		
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000															*		
On-Behalf Contribution	1800	7/1/19-6/30/20	$ 8,876,510	-	-	-	-	-	$ 8,876,510	$ 8,876,510	-	-	-	-	*	-	$ 8,876,510
Debt Service Fund															*		
Debt Service Aide-Type II	20-495-034-5120-075	7/1/19-6/30/20	3,495,837	-	-	-	-	-	3,495,837	3,495,837	-	-	-	-	*	-	3,495,837
Total State Financial Assistance Subject to Single Audit Determination				$ (20,456,670)	$ 2,808,925	$ 107,171	-	$ -	240,652,997	241,215,669	$ 107,171	$ (20,965,279)	$ 2,500,222	$ 254,640	*	$ (676,482)	241,215,669
State Financial Assistance Not Subject to Single Audit Determination															*		
General Fund															*		
Normal Contribution	20-100-034-5094-002	7/1/19-6/30/20	18,820,444						(18,820,444)	(18,820,444)					*		(18,820,444)
NCGI Premium Contribution	20-495-034-5094-004	7/1/19-6/30/20	337,335						(337,335)	(337,335)					*		(337,335)
Post Retirement Medical Contribution	20-100-034-5094-001	7/1/19-6/30/20	7,107,187						(7,107,187)	(7,107,187)					*		(7,107,187)
Long Term Disability Contribution	20-100-034-5094-005	7/1/19-6/30/20	10,181						(10,181)	(10,181)					*		(10,181)
Special Revenue															*		
Contribution from General Fund															*		-
Capital Projects Fund															*		
Economic Development Authority ("EDA") Educational Facilities Construction and Financing Act of 2000															*		
On-Behalf Contribution	1800	7/1/19-6/30/20	8,876,510	-	-	-	-	-	(8,876,510)	(8,876,510)	-	-	-	-	*	-	(8,876,510)
Total State Financial Assistance Utilized for Calculation to Determine Major Programs				$ (20,456,670)	$ 2,808,925	$ 107,171	$ -	$ -	$ 205,501,340	$ 206,064,012	$ 107,171	$ (20,965,279)	$ 2,500,222	$ 254,640	*	$ (676,482)	$ 206,064,012

(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, 2020

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 $200,296 for the general fund and a decrease of $2,278,406 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	$ 451,941	$ 209,246,459	$ 209,698,400
Special Revenue Fund	10,626,432	19,016,390	29,642,822
Capital Projects Fund		8,876,510	8,876,510
Debt Service Fund		3,495,837	3,495,837
Food Service Fund	4,689,011	50,900	4,739,911
Total Financial Assistance	$ 15,767,384	$ 240,686,096	$ 256,453,480

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, 2020

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 $6,060,407 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, 2020. The amount reported as TPAF Pension System Contributions in the amount of $19,157,779, TPAF Post-Retirement Medical Benefits Contributions in the amount of $7,107,187 and TPAF Long-Term Disability Insurance in the amount of $10,181 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2020. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling $8,876,510 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, 2020.

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*	$3,305,243
Title I, Reallocated	100,261
Total	$3,405,504

NOTE 8 DE MINIMIS INDIRECT COST RATE

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

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Part I – Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
1) Material weakness(es) identified?	____ yes	X no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	X yes	____ none reported
Noncompliance material to the basic financial statements noted?	X yes	____ no

Federal Awards Section

Internal Control over compliance:		
1) Material weakness(es) identified?	____ yes	X no
2) Were significant deficiencies identified that were not considered to be material weaknesses?	X yes	____ none reported
Type of auditor's report on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	X yes	____ no

Identification of major programs:

CFDA Number(s)	FAIN Numbers	Name of Federal Program or Cluster
84.010	S010A170030	Title I
84.010	N/A	Title I SIA
84.367A	S367A180029	Title II
84.425D	S425D200027	CARES Emergency Relief Grant

Dollar threshold used to determine Type A Programs	$ 750,000	
Auditee qualified as low-risk auditee?	____ yes	X no

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Part I – Summary of Auditor's Results

State Awards Section

Type of auditors' report on compliance for major programs: Unmodified

Internal Control over compliance:

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

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

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended? X yes ____ no

Identification of major programs:

GMIS Number(s)	Name of State Program
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
100-034-5120-086	Extraordinary Aid
495-034-5120-075	Debt Service Aid

Dollar threshold used to determine Type A programs: $ 3,000,000

Auditee qualified as low-risk auditee? X yes ____ no

EXHIBIT K-7

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 2020-001

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

Context

Certain accounts payable and encumbrances payable were deemed either invalid or misclassified in the General Fund in the amounts of $981,582 and $480,000, respectively. In addition, certain accounts and encumbrances payable in the Special Revenue Fund were deemed either invalid or misclassified in the amounts of $790,580 and $800,000, respectively.

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

Open purchase orders were not adjusted to ensure that services were properly accrued and or classified and charged at year end.

Recommendation

Internal controls be enhanced to ensure that 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, 2020

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 2020-002

Our audit with respect to school purchasing revealed the following:

a) State comptroller was not notified for contracts over $2 million.
b) Business Registration Certificates (BRC's) were not obtained for all vendors and retained on file.
c) Documentation for contracts awarded under State contract and/or Cooperative Purchasing contracts was not available to support items purchased.
d) Contracts in excess of the bid threshold were not approved in the Board minutes.

Criteria or specific requirement:

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

Condition:

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

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) State Comptroller be notified for contracts over $2 million.
b) Business Registration Certificates be obtained for all vendors and retained on file.
c) Documentation for contracts awarded under State and Cooperative Purchasing contracts be retained to support items purchased and cost thereof.
d) Contracts in excess of the bid threshold be approved in the Board minutes.

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, 2020

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 2020-003

Our audit of the Title I and Title IIA grant award programs revealed that the final reports submitted did not include year end accounts payable and encumbrances payable.

Information on federal program:

Title I	84.010
Title I-SIA	84.010
Title II A	84.367A

Criteria or specific requirement:

Federal Grant Compliance Supplement – Reporting

Condition:

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

Questioned Costs:

Unknown.

Context:

Total reported expenditures for Title I and Title IIA were understated by approximately $678,000 and $124,000, respectively.

Cause:

See condition.

Effect:

Available carryover balances will be over stated for the year ended June 30, 2020.

Recommendation:

Final reports for Title I and Title II grants be revised and resubmitted to include year end accounts and encumbrances payable.

Management's Response:

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

EAST ORANGE BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 2020-004

Our audit with respect to school purchasing revealed the following:

a) State Comptroller was not notified for contracts over $2 million.
b) Contract in excess of the bid threshold was not approved in the minutes.

Federal Program Information:

	CFOA
CARES Emergency Relief Grants	84.425D

Criteria or Specific Requirement:

Grant Compliance– Allowable Costs

Condition:

Notification to the State Comptroller was not available for one (1) contract. In addition the contract was not formally approved in the minutes.

Questioned Cost:

Unknown.

Context

See Condition.

Effect:

Noncompliance with requirements of Federal Grant Compliance Supplement.

Cause:

Unknown.

Recommendation:

It is recommended that with respect to school purchasing:

a) State Comptroller be notified for contracts over $2 million.
b) Contracts in excess of the bid threshold be approved in the Board minutes.

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, 2020

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 2020-005

Our audit with respect to school purchasing revealed the following:

a) State comptroller was not notified for contracts over $2 million.
b) Business Registration Certificates (BRC's) were not obtained for all vendors and retained on file.
c) Documentation for contracts awarded under State contract and/or Cooperative Purchasing contracts was not available to support items purchased.
d) Contracts in excess of the bid threshold were not approved in the Board 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) Notification to the State Comptroller was not available for two (2) contracts awarded for technology upgrades and computer supplies and equipment.
b) BRC's were not provided for eight (8) vendors.
c) Supporting State and Cooperative Purchasing detail was not available to support the acquisition of various goods and services for numerous vendors.
d) Contracts and amounts paid to numerous vendors in excess of the bid threshold were not approved in the minutes.

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 2020-005 (Continued)

Recommendation:

It is recommended that with respect to school purchasing:

a) State Comptroller be notified for contracts over $2 million.
b) Business Registration Certificates be obtained for all vendors and retained on file.
c) Documentation for contracts awarded under State and Cooperative Purchasing contracts be retained to support items purchased and cost thereof.
d) Contracts in excess of the bid threshold be approved in the Board minutes.

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, 2020

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

2019-001

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.

Status

Corrective action has been taken.

2019-002

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 in both the General and Special Revenue Funds.

Status

See Finding 2020-001.

2019-003, 2019-004 and 2019-005

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 Findings 2020-002, 2020-004 and 2020-005.