

THE ENGLEWOOD BOARD OF EDUCATION

AGENDA – PUBLIC MEETING

December 11, 2014

6:30 p.m.

A Public Meeting of the Board of Education will be held this day opening in Room 311 at Dr. John Grieco Elementary School; immediately moving to closed session and returning to open session at 8:00 p.m. in the Cafeteria. The order of business and agenda for the meeting are:

I. CALL TO ORDER

II. OPEN PUBLIC MEETING STATEMENT – Board of Education President

The New Jersey Open Public Meetings Law was enacted to insure the right of the public to have advance notice of and to attend the meetings of public bodies at which any business affecting their interests is discussed and acted upon. In accordance with the provisions of this act, the Board of Education has caused notice of this meeting to be posted in the Board Office, City Clerk's Office, Public Library, and all Englewood public schools and e-mailed or faxed to the Record, Suburbanite, Co-Presidents of the ETA and EAA, Presidents of parent-teacher organizations and any person who has requested individual notice and paid the required fee.

III. ROLL CALL Molly Craig-Berry, Henry Pruitt III, Mark deMontagnac, George Garrison, III, Devry B. Pazant, Carol Feinstein, Junius Carter, Harley Ungar, Howard Haughton

IV. PLEDGE OF ALLEGIANCE

V. CLOSED SESSION AS NECESSARY *(Use this resolution to identify the qualified matters to be discussed)*

WHEREAS, the Open Public Meetings Act, N.J.S.A.10:4-12, permits the Board of Education to meet in closed session to discuss certain matters, now, therefore be it

RESOLVED, the Board of Education adjourns to closed session to discuss: (select one or more)

- 1) *a matter rendered confidential by federal or state law*
- 2) *a matter in which release of information would impair the right to receive government funds*
- 3) *material the disclosure of which constitutes an unwarranted invasion of individual privacy*
- 4) *a collective bargaining agreement and/or negotiations related to it*
- 5) *a matter involving the purchase, lease, or acquisition of real property with public funds*
- 6) *protection of public safety and property and/or investigations of possible violations or violations of law*
- 7) *pending or anticipated litigation or contract negotiation and/or matters of attorney-client privilege*
- 8) *specific prospective or current employees unless all who could be adversely affected request an open session*
- 9) *deliberation after a public hearing that could result in a civil penalty or other loss*

and be it

FURTHER RESOLVED, the minutes of this closed session be made public when the need for confidentiality no longer exists.

VI. APPROVAL OF MINUTES

TAB –01

October 16, 2014 – Public Meeting and Closed Session

VII. BOARD SECRETARY REPORT:**TAB-02**

WHEREAS, in compliance with N.J.A.C. 6:23-2.2h, the Board of Education has received the report of the School Treasurer for the month of October 2014 and Board Secretary's report for the month of October 2014; and

FUND	CASH BALANCE	APPROPRIATIONS	ENCUMBRANCES	EXPENDITURES	FUND BALANCE
General Current Expense Fund	\$ 17,466,773.59	\$ 67,433,314.99	\$ 48,062,494.08	\$12,805,344.40	\$ 6,565,476.51
(10),(11),(18) Current Expense		\$ 63,357,967.27	\$47,091,898.54	\$12,567,771.05	\$ 3,698,297.68
(12) Capital Outlay		\$ 4,075,347.72	\$ 970,595.54	\$ 237,573.35	\$ 2,867,178.83
(13) Special Schools					
Capital Reserve					
(20) Special Revenue Fund	\$ 1,399,640.92	\$ 4,072,266.82	\$ 2,361,045.40	\$ 423,949.97	\$ 1,287,271.45
(30) Capital Projects Fund	\$ 408,623.24	\$ 479,796.18	\$ 82,420.87	\$ 76,161.10	\$ 321,214.21
(40) Debt Service Fund	\$ 567,895.84	\$ 2,173,564.38	\$ -	\$ 300,282.19	\$ 1,873,282.19
(50) Enterprise Fund	\$ 301,999.11				
(1) NET Payroll	\$ 500,000.00				
(60) Enterprise Fund	\$ 120,595.26				
TOTAL	\$ 20,765,527.96	\$ 74,158,942.37	\$50,505,960.35	\$13,605,737.66	\$10,047,244.36

WHEREAS, in compliance with N.J.A.C.6: 23-2.11(c)3 the secretary has certified that, as of the date of the reports, no budgetary line item account has obligations and payments (contractual orders) which in total exceed the amount appropriated by the district Board of Education, now, therefore, be it

RESOLVED, the Board of Education accepts the above-referenced reports and certifications and orders that they be attached to and made part of the record of this meeting, and be it

FURTHER RESOLVED, in compliance with N.J.A.C.6: 23-2.11(c)4, the Board of Education certifies that, after review of the secretary's monthly financial report (appropriation section) and upon consultation with the appropriate district officials, to the best of its knowledge, no major account or fund has been overexpended in violation of N.J.A.C.6: 23-2.8(a)(1).

VIII. COMMITTEE REPORT(S)**IX. SUPERINTENDENT'S REPORT**

- 2013-2014 Audit Report
- Educational Proposal

X. REVIEW OF CONSENT AGENDA

(The following resolutions are presented for your consideration pursuant to Board of Education Bylaw 164.)

Administration	15-A-32 through 14-A-40
Finance	15-F-47 through 14-F-56
Personnel	15-P-51 through 14-P-55

Section	Section	Topic	Page	Tab
Administration	15-A-32	Approval – Purchased Services 2014-2015	4	
	15-A-33	Approval – Superintendent's Harassment, Intimidation and Bullying Report	4	
	15-A-34	Approval – ESEA Action Plans	4	3
	15-A-35	Approval – Revised K- 5 Social Studies Curriculum and K-5 Science Curriculum	4	
	15-A-36	Approval – Report of Student Suspensions	5	
	15-A-37	Approval – Field Trips	5	
	15-A-38	Approval – Acknowledgement of Joint Legislative Resolution	6	4
	15-A-39	Approval – District Enrollment in Schools	6	
	15-A-40	Approval – Grieco School Participation in the Mayor's Book Club	6	
	15-A-41	Approval – Nursing Services Plan for 2014-15	6	5
	15-F-47	Approval – Staff and BOE Travel	7	6
Finance	15-F-48	Approval – Line Item Transfers	7	7
	15-F-49	Approval – Bills List	7	8
	15-F-50	Approval – Acceptance of a Grant from the Northern New Jersey Community Foundation	7	
	15-F-51	Approval – 2013-2014 Comprehensive Financial Report	8	9
	15-F-52	Approval – Corrective Action Plan	8	10
	15-F-53	Approval – Additional State Contract Vendors	8	
	15-F-54	Approval – Authorizing a Review of Compliance with Prior Annual Continuing Disclosure Obligations and Participation in the Securities and Exchange Commission's Municipalities Continuing Disclosure Cooperation Initiative	9-10	
	15-F-55	Approval – Phoenix Advisors as Continuing Disclosure Agents	10	11
	15-F-56	Approval – Cancellation of Outstanding Checks	11	12
	15-P-51	Approval – 2014-2015 Contracted Appointments	12	
Personnel	15-P-52	Approval – 2014-2015 Employment of Personnel: Full-Time: Non-Guide, Part-Time Employees and Substitutes	12	
	15-P-53	Approval – 2014-2015 Extra Compensation Positions	13-17	
	15-P-54	Approval – 2014-2015 Salary Adjustments, Reclassifications & Transfers	18	
	15-P-55	Approval – Retirement, Resignations, Leaves of Absence, Terminations	18	

XI. PRIVILEGE OF THE FLOOR**XII. APPROVAL OF CONSENT AGENDA**

- Motion to approve the consent agenda: _____ Second: _____
- Board Discussion
- Vote

XIII. OLD/NEW BUSINESS**XIV. ADJOURNMENT**

12/11/2014 10:57 AM

ADMINISTRATION**15-A-32 APPROVAL – PURCHASED SERVICES 2014 – 2015**

WHEREAS, the district requires specialized services to satisfy educational and business requirements,

RESOLVED, the Board of Education authorizes the president and secretary to enter into agreement with the listed individuals and/or organizations, subject to attorney review of any applicable agreement both as to content and form:

Name	Service / Dates	Budget	Max. Fees
Bergen Center for Child Development	Tuition-change in placement Student (#144344) December 2014-June 2015	11-000-100-566-40-000-000	\$49,453.04 pro-rated
The Forum School	Tuition-change in placement Student (#146496) December 2014-June 2015	11-000-100-566-40-000-000	\$49,366.80 pro-rated
North Hudson Academy	Tuition Student (#146858) December 2014-June 2015	11-000-100-566-40-000-000	\$40,960.80 pro-rated

15-A-33 APPROVAL – SUPERINTENDENT’S HARASSMENT, INTIMIDATION AND BULLYING REPORT

BE IT RESOLVED, that the Board of Education approves the Interim Superintendent’s determination and actions taken for all reported incidents of Harassment, Intimidation and Bullying as discussed at the November 20, 2014 special closed session meeting.

15-A-34 APPROVAL – ESEA ACTION PLANS**TAB-03**

RESOLVED, upon the recommendation of the Interim Superintendent of Schools, the Englewood Board of Education approves the ESEA Action Plans for Englewood Public Schools. This resolution fulfills the New Jersey Department of Education mandate for Grieco Elementary School, McCloud Elementary School, Janis E. Dismus Middle School and Dwight Morrow High School.

15-A-35 APPROVAL – REVISED K- 5 SOCIAL STUDIES CURRICULUM AND K-5 SCIENCE CURRICULUM

RESOLVED, upon the recommendation of the Interim Superintendent of Schools, the Englewood Board of Education has adopted the Revised K- 5 Social Studies Curriculum and K-5 Science Curriculum that is now aligned with the latest New Jersey K-5 Social Studies and Science Core Curriculum Content Standards. **A copy of the curriculum material is available at the Curriculum Office at Vince Lombardi Room 107.*

15-A-36 APPROVAL - REPORT OF STUDENT SUSPENSIONS

WHEREAS, school principals have reported to the Interim Superintendent of Schools that during the month of November 2014 they have imposed disciplinary suspensions on certain students pursuant to N.J.S.A. 18A:37-2; and be it

RESOLVED, that the Board of Education acknowledges that this report has been filed with the Secretary and constitutes a report to the Board of Education in compliance with N.J.S.A. 18A:37-4:

Number of Suspensions	November '14	November '13
High School	9	9
Middle School	3	1
McCloud Elementary School	0	1
Grieco Elementary School	0	0
Quarles Elementary School	0	0
Total Suspensions:	12	11

15-A-37 APPROVAL – FIELD TRIPS

WHEREAS, on October 16, 2014 Board of Education meeting approved a bundle of field trips for the year 2014-2015,

WHEREAS, the below field trips came for approval after the submission deadline,

BE IT RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the Board of Education confirms the following field trips subject to the Principals compiling a list of students/faculty/chaperones together with parental permission forms, insurance, etc.:

School	Destination	Date(s)	Participants	Transportation & Entrance Fees	
DMHS and A@E Grades: 11 & 12	Location: Metropolitan Museum of Art New York, NY	1/21/15	Students: 45 Chaperones/ Teachers	Paid by Students: \$15.68 (each) <i>Bus</i>	\$706.00
	Purpose: Students in the elective Latinos in the US will be exposed to Latino culture through the art of Pleneros. Pleneros is use of African drum and songs to tell tales and express life lessons.			Paid by District: (Sub) (2) 11-140-100-101-80-102-000	<u>\$200.00</u>
				Overall Cost of Trip:	\$706.00
				Total to District:	<u>\$200.00</u>

15-A-38**APPROVAL – ACKNOWLEDGEMENT OF JOINT LEGISLATIVE RESOLUTION****TAB-04**

WHEREAS, Senator Weinberg, Assemblyman Johnson, and Assemblywoman Vainieri Huttie proposed a joint legislative resolution to join Grieco School in noting the Week of Respect that took place from October 6 to 10, 2014, and

WHEREAS, in this resolution, Grieco School was honored for its meritorious record of service and commitment, now

BE IT RESOLVED, upon the recommendation of the Interim Superintendent, the Board of Education recognizes and is in appreciation of the Legislature's honor of Grieco School for its record of service and commitment, and thanks Senator Weinberg, Assemblyman Johnson, and Assemblywoman Vainieri Huttie for bringing this resolution forward.

15-A-39**APPROVAL – DISTRICT ENROLLMENT IN SCHOOLS**

	30-Sep-14	15-Oct-14	31-Oct-14	30-Nov-14	YTD Difference
Academies	480	478	479	478	-2
DMHS	569	552	559	556	-13
EAGLE	65	65	67	67	2
DMHS Total	1114	1095	1105	1101	-13
JDMS (with Bridge)	405	404	399	400	-4
McCloud	551	552	549	545	-6
Grieco	594	594	594	592	-2
Quarles	457	456	453	452	-3
In-District Total	3121	3101	3100	3090	-31

15-A-40**APPROVAL – GRIECO SCHOOL PARTICIPATION IN THE MAYOR'S BOOK CLUB**

WHEREAS, the Grieco Elementary School has been selected by Fairleigh Dickinson University to participate in the Mayor's Book Club, a program to motivate and engage first graders to read widely and be exposed to a variety of texts, and

WHEREAS, Mayor Huttie will visit first grade classrooms to read to the students during the February – May 2015 timeframe of this program, now

BE IT RESOLVED, upon the recommendation of the Interim Superintendent, the Board of Education approves the participation of Grieco Elementary School first graders in the Mayor's Book Club initiative, and wishes to thank Mayor Huttie for his participation and support of the students in our schools.

15-A-41**APPROVAL – NURSING SERVICES PLAN FOR 2014-15****TAB-05**

WHEREAS, school nurses along with the Special Education/Pupil Services Department have provided to the Superintendent of Schools a description of the basic nursing services to be provided to all students; a summary of the specific medical needs of individual students, if any, and the nursing services required to address those needs;

A description of how nursing services will be provided in emergency situations; Detailed nursing assignments sufficient to prove the services to students in all of its school buildings as outlined in N.J.A.C. 6A:16-2.3(b) through (d); and, Nursing services and additional medical services provided to nonpublic schools pursuant to N.J.A.C. 6A:16-2.5.

RESOLVED, the Board of Education approves the Nursing Services Plan on the recommendation of the interim Superintendent of Schools.

FINANCE**15-F-47 APPROVAL – STAFF AND BOE TRAVEL****TAB–06**

WHEREAS, the Englewood Board of Education recognizes school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district; and

WHEREAS, the Board of Education establishes, for regular district business day travel only, an annual school year threshold of \$1,000 per staff/Board member where prior Board approval shall not be required unless this threshold for a staff/Board member is exceeded in a given school year; and

NOW THEREFORE BE IT RESOLVED, the Board of Education approves all travel not in compliance with N.J.A.C. 6A:23N-1.1 et seq. as being necessary and unavoidable as per noted on the attached list; and

NOW THEREFORE BE IT FURTHER RESOLVED, the Board of Education approves the travel and related expense reimbursement as listed on the attached.

15-F-48 APPROVAL – LINE ITEM TRANSFERS**TAB– 07**

RESOLVED, the Board of Education approves the attached list of October 2014 budget transfers within the 2014-2015 budget pursuant to Policy 6422M.

15-F-49 APPROVAL – BILLS LIST**TAB–08**

RESOLVED, the Board of Education approves payment of the attached bills in the total amount of \$4,879,118.06

**15-F-50 APPROVAL – ACCEPTANCE OF A GRANT FROM THE NORTHERN NEW JERSEY
COMMUNITY FOUNDATION**

WHEREAS, the Englewood Public School District was awarded a grant by the Northern New Jersey Community Foundation in the amount of \$300.00; and

WHEREAS, said monies will be used to help off-set the cost of registration fees and needed supplies and materials for participation by six students from Grieco Elementary School in the Abakidz, abacus-based program designed to help students become more comfortable with mathematical content; and

WHEREAS, a separate account will be established to properly account for all monies disbursed in connection with the grant award in accordance with generally accepted accounting practice (GAAP); and

NOW THEREFORE BE IT RESOLVED, that the Board of Education hereby accepts said monies and extends its appreciation to the New Jersey Community Foundation for its contribution to further the educational enrichment of elementary school students.

15-F-51

APPROVAL – 2013-2014 COMPREHENSIVE ANNUAL FINANCIAL REPORT

TAB-09

WHEREAS, N.J.S.A. 18A:23-1 requires that boards of education have an audit conducted by an independent Certified Public Accountant on an annual basis, after the close of the fiscal year, but prior to December 5, 2014; and

WHEREAS, the Englewood Board of Education has contracted the firm of Lerch, Vinci & Higgins, LLP to conduct this audit and prepare the reports as required by N.J.S.A. 18A:23-1 for the period July 1, 2013 through June 30, 2014; and

WHEREAS, after review of the audit reports, and presentation by the Firm,

BE IT RESOLVED, upon the recommendation of the Interim Superintendent of Schools, and the Business Administrator, the Board of Education acknowledges receipt of the auditor's Management Report on Administrative Findings and Comprehensive Annual Financial Report for the year ended June 30, 2014 as prepared by Lerch, Vinci & Higgins, LLP, 17-17 Route 208, Fair Lawn, New Jersey and outlined in the attached Synopsis; and,

BE IT FURTHER RESOLVED, the Board Secretary is directed to file a copy of the minutes of this meeting, and the synopsis of the audit with the Executive County Superintendent of Schools as required by law.

15-F-52

APPROVAL – CORRECTIVE ACTION PLAN

TAB-10

WHEREAS, N.J.S.A. 18A:23-1 requires that boards of education have an audit conducted by an independent Certified Public Accountant on an annual basis; and

WHEREAS, the Englewood Board of Education has reviewed the recommendations contained in the audit report, for the period July 1, 2013 through June 30, 2014 as prepared by its auditor Lerch, Vinci & Higgins, LLP; and

WHEREAS, the Board has reviewed the individual corrective actions to these recommendations outlined below, now therefore,

RECOMMENDATION	CORRECTION ACTION APPROVED	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
NUMBER	BY THE BOARD	IMPLEMENTATION	IMPLEMENTATION	IMPLEMENTATION
1	Continued efforts be made to ensure purchase orders are reviewed to determine accuracy of encumbrance balances at year end	The process of reviewing open purchase orders on a twice per year basis will continue and a greater emphasis on contacting originating departments to assist in determining outstanding balances will occur	Accounts Payable Coordinator, Business Administrator, Originating purchaser departments	June 30, 2015
2	Administrative salaries be reviewed to ensure they are properly charged to budget lines within the Uniform Chart of Accounts	Review all administrative and supervisor positions for proper account coding	Business Administrator, Manager of Human Resources	January 2015
3	Greater care be exercised in monitoring federal grant funds to ensure program funds are expended in the allowable grant period and not required to be returned to grantor agency	A monthly report will be generated and sent to NCLB and IDEA grant administrators, Asst. Superintendent and Superintendent	Business Administrator and/or business office staff	December 2014
4	Internal control procedures be developed and implemented for high school scholarship awards	Work with the High School administrative team to determine scholarship criteria, and process for naming individual, and awarding funds.	Business Administrator and High School Administrative Staff	May 2015
5	Final expenditure reports submitted for the IDEA Basic grant program be in agreement with expenditures in accounting records	Special Education and Business Office Departments will review and analyze expenditures before the final report is submitted	Business Administrator, Direct of Special Services	June 2015
6	Continued effort be made to ensure purchase and contract awards in excess of the bid threshold are made in accordance with the Local Public School Contracts Laws	Ensure Board Resolutions are approved for purchases in excess of bid limit when State Contracted and Co-Op vendor purchases are made	Business Administrator, Assistant to the Business Administrator	Ongoing 14-15 year
7	Continued efforts be made over the implementation of revenue collection and reporting procedures in the After School Child Care and Summer School Programs	Review current procedures, retain registration forms with central record keeping, and produce monthly revenue report	Business Administrator, Asst. Superintendent, After School Program Coordinator, and clerical staff	December 31, 2014
8	Continued effort be made by the District to develop and implement standardized financial reporting and internal control procedures related to the financial transactions of the various student body and athletic accounts	Review current procedures, revise, and develop written guidelines for adherence. Identify if and where additional staff contributions are needed. Monitor progress and adherence on a quarterly basis	Business Administrator, Superintendent, School Administrators and School treasurers	February 28, 2015

BE IT RESOLVED, that the Englewood Board of Education, upon the recommendation of the Interim Superintendent of Schools, hereby adopts the responses to these recommendations as set forth in the Corrective Action Plan.

15-F-53 APPROVAL – ADDITIONAL STATE CONTRACT VENDORS

WHEREAS, at the June 12, 2014 Public Meeting, the Board approved various state contracted vendors in order to facilitate the purchasing of goods and services above bid limits as proscribed by statute, and

WHEREAS, there is a need to update the approved list to include Exemplis Corporation, vendor 81711 under contract G2004 12R-22677 to be used for the purchase of school furniture, now

BE IT RESOLVED, the Board of Education authorizes the Board Secretary/Business Administrator to enter into expenditure transactions with this vendor that holds a state contract for the 2014-2015 school year.

15-F-54 APPROVAL - AUTHORIZING A REVIEW OF COMPLIANCE WITH PRIOR ANNUAL CONTINUING DISCLOSURE OBLIGATIONS AND PARTICIPATION IN THE SECURITIES AND EXCHANGE COMMISSION'S MUNICIPALITIES CONTINUING DISCLOSURE COOPERATION INITIATIVE

WHEREAS, the Board of Education of the City of Englewood in the County of Bergen, New Jersey (the "issuer") has previously issued one or more series of bonds, including bond issues in the past five (5) years pursuant to one or more preliminary and final official statements (collectively, the "Bonds"); and

WHEREAS, in connection with the issuance of such Bonds, the Issuer covenanted with Bondholders to provide certain secondary market disclosure information on an annual basis to the Nationally Recognized Municipal Securities Information Repositories (pre-2009) and to the Municipal Securities Rulemaking Board's Electronic Municipal Market Access Data Port (2009 to present) ("EMMA"), which secondary market disclosure information may consist of one or more of the following: audited financial statements, budgets, other financial and operating data and ratings changes; and

WHEREAS, the Securities and Exchange Commission (the "SEC") has recently focused attention on what it alleges is widespread failure of local government issuers across the nation to meet their continuing disclosure obligations and misrepresentation through material misstatements in an official statement (innocently, inadvertently or otherwise) of past compliance with continuing disclosure obligations; and

WHEREAS, in an effort to remedy these perceived issues, the SEC has implemented the Municipalities Continuing Disclosure Cooperation Initiative (the "SEC Initiative"), a limited-time program ending at 5:00 p.m. on December 1, 2014, that encourages issuers of municipal bonds, including the Issuer, to self-report possible material misstatements or omissions, made in the past five (5) years in an official statement regarding compliance with prior continuing disclosure obligations; and

WHEREAS, should the SEC determine that an issuer has made material misstatements in an official statement regarding compliance with prior continuing disclosure obligations, issuers participating in the SEC Initiative agree to accept certain non-monetary penalties, in lieu of unknown, and, by all accounts, hefty monetary and non-monetary penalties the SEC has threatened on issuers that do not participate in the SEC Initiative; and

WHEREAS, by participating in the SEC Initiative, issuers agree to accept the following penalties, if imposed by the SEC (i) compliance with a cease and desist order in which the issuer neither admits nor denies the findings of the SEC, (ii) implementation of policies, procedures and training regarding continuing disclosure obligations, (iii) compliance with all existing continuing disclosure undertakings, (iv) cooperation with any further SEC investigation, (v) disclosure of settlement terms in any final official statement issued within five years of the date of institution of the proceedings, and (vi) production to the SEC of a compliance certificate regarding the applicable undertakings on the one year anniversary of the proceedings; and

WHEREAS, on July 24, 2014, the Division of Local Government Services issued Local Finance Notice 2014-9 (i) alerting local governments to the SEC Initiative, (ii) strongly recommending that local governments examine their continuing disclosure contractual obligations and past official statements in order to determine if it is advisable for an issuer to participate in the SEC Initiative, and (iii) cautioning, among other things, that local governments that fail to complete a disclosure assessment in connection with the SEC Initiative will likely have difficulty accessing capital markets; and

WHEREAS, the Issuer desires to conduct a disclosure audit that will (i) summarize the results of the Issuer's prior compliance with its secondary market disclosure obligations, and (ii) compare those results to the statements made by the Issuer in its official statements regarding past compliance (the "Disclosure Audit"); and

WHEREAS, the Issuer further desires to retain the services of a disclosure specialist to conduct the Disclosure Audit; and

WHEREAS, based on the results of the Disclosure Audit, and weighing heavily the known non-monetary penalties that may come through the Issuer's participation in the SEC Initiative versus the unknown, and, by all accounts, hefty monetary and non-monetary penalties the SEC has threatened on issuers that do not self-report, the Issuer further desires to delegate to the Business Administrator/Board Secretary, in consultation with the Issuer's general counsel, bond counsel, auditor and other finance professionals, the power to prepare and submit all documentation required to enter the Issuer's Bond issues into the SEC Initiative, as necessary; now

BE IT RESOLVED by the Board of Education of the Englewood City Schools as follows:

Section 1. The Issuer hereby authorizes completion of the Disclosure Audit.

Section 2. The Issuer hereby authorizes the Business Administrator/Board Secretary to engage the services of a disclosure specialist to complete the Disclosure Audit; provided that the award of any contract in connection therewith meets the requirements of the Public Schools Contracts Law (N.J.S.A. 18A:18A-1 *et seq.*).

Section 3. In the event the Disclosure Audit reveals that the Issuer may have made a material misstatement regarding the Issuer's compliance with prior continuing disclosure undertakings, the Issuer hereby authorizes and directs the Business Administrator/Board Secretary to prepare and submit all documentation necessary to enter the Issuer's applicable Bond issues into the SEC Initiative.

Section 4. Any action taken by the Business Administrator/Board Secretary or any other officer of the Issuer, with respect to the Disclosure Audit, the engagement of a disclosure specialist and participation in the SEC Initiative, is hereby ratified and confirmed.

Section 5. This resolution shall take effect immediately.

15-F-55 APPROVAL – PHOENIX ADVISORS AS CONTINUING DISCLOSURE AGENTS TAB-11

WHEREAS, the Englewood Board of Education has utilized the financial advisory services of Phoenix Advisors in the refinancing of the 2004 bond issue in August of 2012; and

WHEREAS, it is this issue and the refinancing of the 2003 Early Retirement Incentive bonds through the Bergen County Improvement Authority that are subject to the Municipalities Continuing Disclosure Cooperative Initiative, and

WHEREAS, it is in the best interest of the District to retain advisory services in assisting with the compliance of this Securities and Exchange Commission ongoing initiative, now

BE IT RESOLVED the Englewood Board of Education upon the recommendation of the Interim Superintendent and Business Administrator approves a contract with Phoenix Advisors, LLC located at 4 West Park Street, Bordentown, NJ 08505 for the services of Continuing Disclosure Agents as per the attached Scope of Services at a fee of \$650 per year

BE IT FURTHER RESOLVED the Board authorizes the Business Administrator to take any and all actions to effectuate this agreement for the remainder of the 2014-2015 year, and to comply with this initiative.

15-F-56 APPROVAL – CANCELLATION OF OUTSTANDING CHECKS

TAB-12

WHEREAS, District checking account records list outstanding checks more than two years old, in the amount of \$33,311.00 and

WHEREAS, through confirmation with the District's Audit Firm of Lerch, Vinci, and Higgins, it has been determined these outstanding checks may be cancelled, with the resulting moneys accounted for as miscellaneous income in the 2014-2015 financial records, now

BE IT RESOLVED, upon the recommendation of the Interim Superintendent and the Business Administrator that checks as per the attached listing be cancelled, with documentation of said checks, and the payees be kept on file in the Business Office should demand for payment be made in the future; and the resulting funds be recognized as miscellaneous revenue.

PERSONNEL**15-P-51 APPROVAL – 2014-2015 CONTRACTED APPOINTMENTS**

WHEREAS, the Interim Superintendent of Schools, after considering the recommendation of his administrative staff which included consideration of experience, credentials, and references for the following candidates for employment in the school district, has determined that the appointment of these individuals is appropriate and in the best interest of the school district, be it

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the following individuals be appointed to the positions indicated, as provided by the budget, in accord with terms of the employment specified:

Note: Appointment of new personnel to the District is provisional subject to:

1. Authorization from the State Department regarding a criminal background check and/or authorization from the Bergen County Superintendent's Office for emergent hiring.
2. A medical examination including satisfactory results of the Mantoux tuberculin skin test.

N = New

R = Replacement

RI = Reinstatement

<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Certificated Staff: The position noted below is a replacement position. The initials noted reflect the staff member being replaced.

Name	Certification	Initial Location	All salaries per annum unless noted	10/12 month	Effective Dates	Budget Code
Otokiti, Christine (R-N.C.)	CE: Teacher of Biology	(10)	BA, Step 1-2 \$52,310 pro rata	10	01/05/15-06/30/15	11-130-100-101-76-101-000

15-P-52 APPROVAL - 2014-2015 EMPLOYMENT OF PERSONNEL: FULL-TIME: NON-GUIDE, PART-TIME EMPLOYEES AND SUBSTITUTES

WHEREAS, the Interim Superintendent of Schools, after considering the recommendation of his administrative staff which included consideration of experience, credentials, and references for the following candidates for employment in the school district, has determined that the appointment of these individuals is appropriate and in the best interest of the school district, be it

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the following individuals be appointed to the positions indicated, as provided by the budget, in accord with terms of the employment specified:

Note: Appointment of new personnel to the District is provisional subject to:

1. Authorization from the State Department regarding a criminal background check and/or authorization from the Bergen County Superintendent's Office for emergent hiring.
2. A medical examination including satisfactory results of the Mantoux tuberculin skin test.

N = New

R = Replacement

RI = Reinstatement

<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Name	Position	Loc	Salary/Budget	Effective Dates
Cash, John	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	12/15/14-06/30/15
Morales, Maria	Per-diem Substitute Teacher CE: Teacher of Spanish	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	12/03/14-06/30/15

Romero, Jennifer	Per-diem Substitute Teacher CEAS: Preschool through 3	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	01/05/15- 06/30/15
Walters, Nicole (RI)	Full-Time Security Officer, 10-months, Non-Guide	(20)	\$24,880 pro rata Budget Code: 11-000-266-100-60-101-000	12/01/14- 06/30/15

15-P-53 2014-2015 EXTRA COMPENSATION POSITIONS

WHEREAS, the Interim Superintendent of Schools has recommended that certain Board of Education employees be compensated for additional duties or responsibilities, be it

RESOLVED, the Board of Education approves the following assignments and payments for services rendered as indicated:

2014-2015 New Teacher Training: In accordance with Achieve NJ, new teachers will receive training including, the following, but not limited to: Danielson, PARCC, and the Common Core State Standards.					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Acar, Enerolisa	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-110-100-101-67-103-000
Altilio, Antonietta	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Baskerville-Norris, Gail	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Bianchi, Alison	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Bitetto, Christopher	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Bradbury, Jessica	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Caraballo, Risory	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Catena, Marisa	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Chambers, Tianah	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-130-100-101-67-103-000
Clarke, Chelsea	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Corizzi, Thomas	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Dodd, Jeffrey	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Escobedo, Michelle	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Francisco, Elizabeth	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Gibbons, Beverly	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-110-100-101-67-103-000
Goonatilleke, Deepani	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Herrera, Wendy	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Keenan, Andrea	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Krug, Michal	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-110-100-101-67-103-000
LaRusso, John	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000

Luciano, Jessica	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Markowitz, Elyse	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Marmolejos, Winston	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Mui, Andrew	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-130-100-101-67-103-000
Murphy, Theodora	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Murray, Katelyn	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Otokiti, Christine	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-130-100-101-67-103-000
Pepe, Alicia	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-130-100-101-67-103-000
Piccinich, Kristin	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Proda, Lauren	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Robinson, Dean	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-130-100-101-67-103-000
Rodriguez, Crystal	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-110-100-101-67-103-000
Romano, Nicole	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Romba, Jillian	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Romero, Jennifer	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-120-100-101-67-103-000
Rossillo, Anthony	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Sewnath, Maitry	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-110-100-101-67-103-000
Skidmore, Elena	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-110-100-101-67-103-000
Syperski, Nicole	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000
Valentin, Taylor	New Teacher Training	\$30.00 ph	20 hrs.	01/09/15- 04/30/15	11-140-100-101-67-103-000

DMHS-AE Co-Curricular Activities

Name	Assignment	Rate	Max	Effective Dates	Budget Account
Goolsaaran, Jacqueline	Debate Club Advisor	Per ETA Guide	\$1,800 pro rata	12/12/14- 06/30/15	11-401-100-101-77-000-000
Frangiosa, Grace	Spring Musical Set Design	\$30.00 ph	100 hrs.	12/12/14- 03/31/15	11-401-100-101-77-000-000

2014-2015 Winter Athletics

Name	Assignment	Rate	Max	Effective Dates	Budget Account
Wright, Raymond ¹	Assistant Boys Basketball Coach – Middle School	Per ETA Guide	\$3,000	14-15 Season	11-402-100-100-77-101-000
Johnson, Kyron	Assistant Boys Basketball Volunteer Coach	n/a	n/a	14-15 Season	n/a

Dudsak, Marc	Assistant Indoor Track Coach	Per ETA Guide	\$4,500	14-15 Season	11-402-100-100-77-101-000
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¹Mr. Wright will replace Kyron Johnson as previously Board approved on November 20, 2014/Res #14-P-44.

After-School Program: Registration and Payment Assistance					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Maestre, Marylin	Registration and Payment Assistance	\$29.88 ph	300 add'l hours	01/05/15-06/30/15	60-057-100-100-03-000-000

Title I Professional Learning Communities/Professional Development for Bilingual Staff					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Acebo, Janice	Bilingual Staff Professional Development	\$30.00 ph	25 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Baluja, Margarita	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Barrientos, Yackelin	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Blanco, Maria	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Carvajal, Dina	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Csaszar, Margaret	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Diaz, Maribel	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Francisco, Elizabeth	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Garrigo, Jose	Bilingual Staff Professional Development	\$30.00 ph	25 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Gioffre, Colleen	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Gormally, Kristine	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Heredia, Diana	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Hrbek, Jane	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Hunter, Nicole	Bilingual Staff Professional Development	\$30.00 ph	25 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Jaquinet, Cristina	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Ladron, Nestor	Bilingual Staff Professional Development	\$30.00 ph	25 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Lagos, Claudia	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Mata, Danira	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Mitchell, Basheba	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Pazymino, Ysoris	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Quinones, Cindy	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Reiter, Rosa	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000

Rentas, Diocelina	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Rodriguez, Crystal	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Rodriguez, Luis	Bilingual Staff Professional Development	\$30.00 ph	25 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Rodriguez, Rosie	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Rosa, Elizabeth	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Smith, Nicole	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Tarquino, Luz	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Urbay-Cross, Odette	Bilingual Staff Professional Development	\$30.00 ph	25 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Vera, Haydee	Bilingual Staff Professional Development	\$30.00 ph	10 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Wagner, Cynthia	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000
Zorrilla, Rharia	Bilingual Staff Professional Development	\$30.00 ph	30 hrs.	12/15/14-06/30/15	20-270-100-100-66-000-000

Extended Day Intervention Teachers: This program will target Tier 2 and Tier 3 Intervention populations according to the Diagnostic Renaissance STAR Assessment.¹

Name	Assignment	Rate	Max	Effective Dates	Budget Account
Abruzzese, Windsor	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Baird, Desiree	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Barrientos, Yackelin	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Cardona, German	Extended Day Intervention Teacher	\$30.00 ph	65 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Caufield, Jacqueline	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Celuch, Nina	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Clarke, Chelsea	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Cooper, Cynthia	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Croce, Angelina	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
DeLuca, Margaret	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Flanagan, Katherine	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Francisco, Elizabeth	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Gigante, Angela	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Gordon-McGrath, Dianne	Extended Day Intervention Teacher – Substitute	\$30.00 ph	50 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Green, Dai'Kyia	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000

Hall, Kenneth	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Harper, Stephanie	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Harris, Teresa	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Heredia, Diana	Extended Day Intervention Teacher	\$30.00 ph	65 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Hoppe, Margaret	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Keenan, Andrea	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Lewis, Brandi	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Luciano, Jessica	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Mina, Jennifer	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Mittman, Barbara	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Morales, Maria	Extended Day Intervention Teacher	\$30.00 ph	65 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Morgan-Black, Alison	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Mui, Andrew	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Murray, Katelyn	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Pepe, Alicia	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Perry, Debby	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Pieries, Hashenka	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Proda, Lauren	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Rodriguez, Rosie	Extended Day Intervention Teacher	\$30.00 ph	65 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Romano, Nicole	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Romero, Jennifer	Extended Day Intervention Teacher – Substitute	\$30.00 ph	50 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Rosa, Elizabeth	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Rossillo, Anthony	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Sheridan, Samantha	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Siu, Stephanie	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Smith, Nicole	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Tarquino, Luz	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Tisdale, Christopher	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000

Vlantis, Marina	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Waldeck, Erika	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000
Watt, Latoya	Extended Day Intervention Teacher	\$30.00 ph	144 hrs.	12/15/14-05/01/15	20-231-100-100-66-000-000

¹Teacher participation is contingent upon student participation.

15-P-54 2014-2015 SALARY ADJUSTMENTS, RECLASSIFICATIONS & TRANSFERS

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the following reclassifications be approved as provided by the budget:

N = New

R = Replacement

RI = Reinstatement

Reclassification		
Name	From:	To:
Armental, Joseph	ADM-PRIN/DIR, Yrs. 1-3 \$134,064 ¹ Vice-Principal/Athletic Director, DMHS/AE	ADM-VP, Yrs. 1-3 \$114,074 ¹ Vice-Principal, DMHS/AE Effective: 01/01/15-06/30/15
Cogollo, Iliana	After-School Lead Teacher	After-School Coordinator, No change in the amount of hours previously approved. Effective: 12/12/14-06/30/15

¹Salary subject to change pending contract negotiations of the Englewood Administrators' Association.

Transfer		
Name	From:	To:
Cartwright, Nicole (R-C.L.)	Elementary School Teacher, JDMS (HQT: Science) MA, Step 15 \$63,690 Budget Code: 11-130-100-101-76-101-000	School Counselor, DMHS/AE MA, Step 15 \$63,690 Budget Code: 11-000-218-104-77-101-000 Effective: 01/16/15-06/30/15

15-P-55 RETIREMENT, RESIGNATIONS, LEAVES OF ABSENCE, TERMINATIONS

RESOLVED, that the Englewood Board of Education hereby approve the following:

<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Leaves of Absence

Name	Notice/Position	Effective Date(s)
Jaquinet, Cristina (04)	Intermittent Paid Medical Leave of Absence,	November 17, 2014 – November 28, 2014 January 12, 2015 – January 28, 2015
	Unpaid Medical Leave of Absence, Elementary School Teacher	January 29, 2015 – May 4, 2015
Mitchell, Basheba (10)	Paid Medical Leave of Absence,	December 4, 2014 – January 15, 2015
	Unpaid Medical Leave of Absence, Teacher of Bilingual/Bicultural Students	January 16, 2015 – March 4, 2015

THE ENGLEWOOD BOARD OF EDUCATION

MINUTES – PUBLIC MEETING

October 16, 2014

6:30 p.m.

A Public Meeting of the Board of Education will be held this day opening in Room 311 at Dr. John Grieco Elementary School; immediately moving to closed session and returning to open session at 8:00 p.m. in the Cafeteria. The order of business and agenda for the meeting are:

I. CALL TO ORDER - The meeting was called to order at 6:51 p.m.

II. OPEN PUBLIC MEETING STATEMENT – Board of Education President

The New Jersey Open Public Meetings Law was enacted to insure the right of the public to have advance notice of and to attend the meetings of public bodies at which any business affecting their interests is discussed and acted upon. In accordance with the provisions of this act, the Board of Education has caused notice of this meeting to be posted in the Board Office, City Clerk's Office, Public Library, and all Englewood public schools and e-mailed or faxed to the Record, Suburbanite, Co-Presidents of the ETA and EAA, Presidents of parent-teacher organizations and any person who has requested individual notice and paid the required fee.

III. ROLL CALL: Molly Craig-Berry (arrived at 7:07 p.m.), Henry Pruitt III (arrived at 7:19 p.m.), Mark deMontagnac (arrived at 7:13 p.m.), George Garrison, III (arrived at 6:54 p.m.), Devry B. Pazant, Carol Feinstein, Junius Carter, Harley Ungar, Howard Haughton

ALSO PRESENT: Mr. Michael Roth, Interim Superintendent, Dr. Michelle James, Assistant Superintendent, Maria Engeleit, Business Administrator/Board Secretary, Mark Tabakin, Board Attorney

IV. MOTION TO ENTER CLOSED SESSION: JC/2nd DP at 6:51 p.m.

V. CLOSED SESSION AS NECESSARY (*Use this resolution to identify the qualified matters to be discussed*)

WHEREAS, the Open Public Meetings Act, N.J.S.A.10:4-12, permits the Board of Education to meet in closed session to discuss certain matters, now, therefore be it

RESOLVED, the Board of Education adjourns to closed session to discuss: (select one or more)

- 1) *a matter rendered confidential by federal or state law*
- 2) *a matter in which release of information would impair the right to receive government funds*
- 3) *material the disclosure of which constitutes an unwarranted invasion of individual privacy*
- 4) *a collective bargaining agreement and/or negotiations related to it*
- 5) *a matter involving the purchase, lease, or acquisition of real property with public funds*
- 6) *protection of public safety and property and/or investigations of possible violations or violations of law*
- 7) *pending or anticipated litigation or contract negotiation and/or matters of attorney-client privilege*
- 8) *specific prospective or current employees unless all who could be adversely affected request an open session*
- 9) *deliberation after a public hearing that could result in a civil penalty or other loss*

and be it

FURTHER RESOLVED, the minutes of this closed session be made public when the need for confidentiality no longer exists.

VI. MOTION TO RECONVENE TO PUBLIC MEETING: GG/2nd DP at 8:13 p.m.

VII. ROLL CALL: Molly Craig-Berry, Henry Pruitt III, Mark deMontagnac, George Garrison, III, Devry B. Pazant, Carol Feinstein, Junius Carter, Harley Ungar, Howard Haughton

ALSO PRESENT: Mr. Michael Roth, Interim Superintendent, Dr. Michelle James, Assistant Superintendent, Maria Engeleit, Business Administrator/Board Secretary, Mark Tabakin, Board Attorney

VIII. APPROVAL OF MINUTES**TAB – 1**

Motion to approve minutes: DP/2nd GG

August 5, 2014 – Special Public Meeting – Planning Meeting

August 14, 2014 – Public Meeting and Closed Session

The Board minutes passed by a majority vote. Mr. Pazant abstained on the August 5, 2014 and August 14, 2014 Board minutes; Ms. Feinstein abstained on the August 14, 2014 Board minutes.

IX. BOARD SECRETARY REPORT:**TAB – 2**

Motion to approve the Board Secretary Report: MdM/2nd DP

The Board Secretary Report passed by a unanimous vote.

WHEREAS, in compliance with N.J.A.C. 6:23-2.2h, the Board of Education has received the report of the School Treasurer for the month of August 2014 and the Board Secretary's report for the month of August 2014; and

FUND	CASH BALANCE	APPROPRIATIONS	ENCUMBRANCES	EXPENDITURES	FUND BALANCE
General Current Expense Fund	\$ 15,594,865.45	\$ 67,433,314.99	\$ 56,664,560.77	\$ 2,440,988.02	\$ 8,327,766.20
(10),(11),(18) Current Expense		\$ 63,357,967.27	\$ 55,472,820.88	\$ 2,436,543.02	\$ 5,448,603.37
(12) Capital Outlay		\$ 4,075,347.72	\$ 1,191,739.89	\$ 4,445.00	\$ 2,879,162.83
(13) Special Schools					
Capital Reserve					
(20) Special Revenue Fund	\$ 1,021,121.21	\$ 3,712,777.82	\$ 2,533,008.99	\$ 145,466.24	\$ 1,034,302.59
(30) Capital Projects Fund	\$ 484,310.89	\$ 479,796.18	\$ 154,306.97	\$ -	\$ 325,489.21
(40) Debt Service Fund	\$ 46,051.33	\$ 2,173,564.38	\$ -	\$ 300,282.19	\$ 1,873,282.19
(50) Enterprise Fund	\$ 301,284.98				
(1) NET Payroll	\$ 500,000.00				
(60) Enterprise Fund	\$ 107,515.06				
TOTAL	\$ 18,055,148.92	\$ 73,799,453.37	\$ 59,351,876.73	\$ 2,886,736.45	\$ 11,560,840.19

WHEREAS, in compliance with N.J.A.C.6: 23-2.11(c)3 the secretary has certified that, as of the date of the reports, no budgetary line item account has obligations and payments (contractual orders) which in total exceed the amount appropriated by the district Board of Education, now, therefore, be it

RESOLVED, the Board of Education accepts the above-referenced reports and certifications and orders that they be attached to and made part of the record of this meeting, and be it

FURTHER RESOLVED, in compliance with N.J.A.C.6: 23-2.11(c)4, the Board of Education certifies that, after review of the secretary's monthly financial report (appropriation section) and upon consultation with the appropriate district officials, to the best of its knowledge, no major account or fund has been overexpended in violation of N.J.A.C.6: 23-2.8(a)(1).

X. COMMITTEE REPORT(S)

- Academic Affairs Committee – Harley Ungar
- Finance & Operations Committee – George Garrison, III

XI. SUPERINTENDENT'S REPORT

- Quality Single Accountability Continuum (QSAC) – Dr. Michelle James
- Report on Achievement Standardized Test (NJ ASK) – Dorian Milteer

X. REVIEW OF CONSENT AGENDA

(The following resolutions are presented for your consideration pursuant to Board of Education Bylaw 164.)

Administration	15-A-19 through 15-A-24
Finance	15-F-26 through 15-F-39
Personnel	15-P-32 through 15-P-39

Section	Section	Topic	Page	Tab
Administration	15-A-19	Approval – Purchased Services 2014-2015	4	
3 TRIPS WITHDRAWN*	15-A-20	Approval – Field Trips	4	3
	15-A-21	Approval – Superintendent's Harassment, Intimidation and Bullying Report	4	
	15-A-22	Approval – Report of Student Suspensions	5	
	15-A-23	Approval – District Enrollment in Schools	5	
REFER TO FINANCE & OPERATIONS COMMITTEE	15-A-24	Approval – Submission of QSAC District Improvement Plan (DIP), New Jersey Quality Single Accountability Continuum	5	
Finance	15-F-26	Approval – Staff and BOE Travel	6	4
	15-F-27	Approval – Bills List	6	5
	15-F-28	Approval – Line Item Transfers	6	6
	15-F-29	Approval – Public School Choice Transportation Services Agreement	7	
	15-F-30	Approval – Acceptance of Monies from Rutgers University in Connection with the Mandarin Immersion Program	8	
REFER TO FINANCE & OPERATIONS COMMITTEE	15-F-31	Approval – Comprehensive Maintenance Plan	8	7
	15-F-32	Approval – Pomptonian Student Lunch Price List and Faculty Lunch Price List	9	8
	15-F-33	Approval – Settlement Agreement	9	
	15-F-34	Approval – Acceptance of Donation from The Silver Palate Kitchens	9	
	15-F-35	Approval – Change Order	9	9
	15-F-36	Approval – Acceptance of Donation	10	
	15-F-37	Approval – Acceptance of Donation from the Kellogg Company	10	
	15-F-38	Approval – Transportation of Students	10	
	15-F-39	Approval – Acceptance of Donation	10	
ADDENDUM	15-F-40	APPROVAL – ACCEPTANCE OF DONATION FROM LEEN MOSLEY		
Personnel	15-P-32	Approval – 2014-2015 Contracted Appointments	11	
	15-P-33	Approval – 2014-2015 Employment Of Personnel: Full-Time: Non-Guide, Part-Time Employees And Substitutes	11-12	
	15-P-34	Approval – 2013-2014 Extra Compensation Positions	12	
	15-P-35	Approval – 2014-2015 Extra Compensation Positions	12-15	
	15-P-36	Approval – 2013-2014 & 2014-2015 Advancement of Professional Status	16	
	15-P-37	Approval – 2014-2015 Salary Adjustments, Reclassifications & Transfers	16-18	
	15-P-38	Approval – Job Description	18	10
	15-P-39	Approval – Retirement, Resignations, Leaves of Absence, Terminations	18	
ADDENDUM	15-P-40	APPROVAL – RETIREMENT, RESIGNATIONS, LEAVES OF ABSENCE, TERMINATIONS		

*DMAE Franklin Institute National Constitution Center; DMAE Six Flags Adventure; McCloud American Museum of Natural History.

XI. PRIVILEGE OF THE FLOOR

- When I moved here, there was a school in every ward. I was on the Board when we decided to build Grieco School. It was unanimous that if we built Grieco, we would bus the children from this side of town. The six buses are not servicing our kids. Three weeks ago there was a predator. The streets are dangerous. We're paying high taxes. Our children have to walk. I want this looked into. We were told the six buses we bought were for our kids.
 - Long range facilities plan – I would like to see a better relationship between the City of Englewood and the Board of Education. I don't think it is fair for the City Planning Board and Council to approve 500 new housing units and not inform the Board of Education. Five years from now it will affect the student population. I'm concerned about the students that are not in the Academies. They should be given proper training for the fields that they're going into.
- HH We have a very good connection with the City, with members of council and the Mayor . We have frequent meetings. We do discuss the topics you addressed. Mr. Roth and the entire Board are deeply concerned that all of our kids get the best education possible.
- I'm happy to see the topic of education is in the hands of the professionals who are getting paid to do the job. We may be on the right track as long as we have the right professionals in those positions and making those decisions based on the information that they are receiving. Who is Caryn Furst ? We need to do something with our communications. We need a better website. 15-F-29 Englewood Cliffs is on the public school choice transportation service agreement. You know what the situations were regarding tuition. Maybe they shouldn't be on the transportation service agreement either. Why are we breaking ground when we still have some work to do as far as the deed restriction. I looked at the plans. There are some major changes. Why are we building something for Pritchard? Who are we serving?
- HH Regarding Ms. Furst – our Superintendent has taken a hard look with what we're doing with communications,. He has met with the vendor. The change in the plan – I think we should refer to this as a maintenance and storage shed. It will be used for more than buses...paper storage, files that need to be digitized as well as equipment and buses.
- The debate yesterday showed that everything and anything that you do you will be thrown under the bus - even if you had nothing to do with it. Graves were dug – some bodies were thrown into it. I've practically worked full time for you as far as I'm concerned. All you have to do is not make deals that will come back and haunt you; not having what I believe is two people back on the Board to bury more bodies and lock up some more skeletons. You really need to do the right thing. Englewood Cliffs – for years we told you the money was missing. You knew the money was missing. Since 2002 somebody made a deal with Englewood Cliffs that they would not have to pay money for their high school students. I believe that the state was fleeced of that money. I believe that someone made deals with Englewood Cliffs that their children would come to school here and would be falsely registered as school choice children. You are fleecing the state. Someone did get paid for Englewood Cliffs not having to pay half-million or more per year for their children. I believe that whoever made those deals should go to jail. The people of Englewood have very good cases to do class action lawsuits against this board. I want you to do the right thing so nothing can be held against you. Please look at every action that you do for all your students so that no one can come back and blackmail you with it.
 - I want to thank the Board for discussing education tonight. How do I get copies of tonight's presentation?
- HH The materials that were handed out are on-line now. You can certainly reach out to the Superintendent tomorrow if it is not available.

XII. APPROVAL OF CONSENT AGENDA

a. Motion to approve the consent agenda as amended and with addenda: HU Second: HP

b. Board Discussion

CF I have a question about the Comprehensive Maintenance Plan – did we decide to table it? Under Vince Lombardi Learning Center we have that we replaced the windows in 13/14 actual and we're going to replace the windows in 14/15. I don't think we replaced any windows. It shouldn't be in there as an actual. Am I wrong?

GG We did not get to the window project as of yet.

ME The Comprehensive Maintenance Plan is a very specific side of the facilities budget that just addresses the day-to-day on-going things that need to happen in our buildings to keep them open. It has nothing to do with capital. This is things like caulking the windows and making sure the doors work properly and when we went to Vince Lombardi we replaced windows that needed to be replaced. It is part of required maintenance that is reported to the state. The year is closed - those were the actual dollars that were spent in each one of the school. We allocate that by square footage of our different facilities.

CF That is not what I was talking about. If the report says replacement of windows – what does that mean? If its actual, then it needs to be specific. The Board needs to know what was spent on what. It may be all completely accurate, but the perception is not.

HH Your option is you can vote it up or you can vote it down. You can do that with the understanding of the implications to it. It needs to be submitted before the next Board meeting.

GG I would like to make a motion to table it. We want to report correctly.

HH Is there a motion to refer this back to the Finance & Operations Committee to do this review with the Business Administrator?

There was a motion to table 15-F-31 by Mr. Garrison and seconded by Mr. Carter.

Roll Call: Yes: JC, CF, DP GG MdM

No: MCB HP HU HH

Motion passed and was tabled indefinitely. It will not be referred to any committee.

HP I don't want to have another governance problem. We had an opportunity to give it to a committee for clear guidance. We'll bring it up in new business.

HH Any other questions on the agenda?

HP On the QSAC – and this may be a procedural item. There are somethings that are buried in the back with no evidence of completion. I don't know if that's a problem or not.

HH This is another one of those items that has not gone to the Academic Affairs Committee for review. If we have to have another Board meeting to bring this back, we can.

There is a motion to refer 15-A-24 to committee by Mr. Pruitt and seconded by Ms. Craig-Berry

Roll Call: Yes: JC, CF, DP, GG, MCB, HP, MdM, HH

No: HU

Absent for vote: JC

Motion passes to refer 15-A-24 to committee.

c. Vote

Motion to refer 15-A-24 to committee by Mr. Pruitt and seconded by Ms. Craig-Berry

Roll Call:

Yes: JC, CF, DP, GG, MCB, HP, MdM, HH

No: HU

Absent for vote: JC

Motion passes to refer 15-A-24 to the Finance Committee.

Motion to refer 15-F-31 to the Finance Committee by Ms. Craig-Berry seconded by Ms. Feinstein

Roll Call:

Yes: JC CF DP MCB GG HP MdM HU HH

No: None

Motion passes to refer 15-F-31 to the Finance Committee

JC	15-A-19 – 15-A-24	Yes to All
	15-F-26 – 15-F-40	Yes to All
	15-P-32 – 15-P-40	Yes to All
		EXCEPT: Abstain on 15-P-32 2014-2015 Contracted Appointments
CF	15-A-19 – 15-A-24	Yes to All
		EXCEPT: No to 15-A-19 Purchased Services 2014-2015
	15-F-26 – 15-F-40	Yes to All
		EXCEPT: No to 15-F-29 Public School Choice Transportation Services;
		No to 15-F-35 Change Order
	15-P-32 – 15-P-40	Abstain on All
DP	15-A-19 – 15-A-24	Yes to All
	15-F-26 – 15-F-40	Yes to All
	15-P-32 – 15-P-40	Yes to All
MCB	15-A-19 – 15-A-24	Yes to All
	15-F-26 – 15-F-40	Yes to All
	15-P-32 – 15-P-40	Yes to All
GG	15-A-19 – 15-A-24	Yes to All
		EXCEPT: No to 15-A-19 Purchased Services 2014-2015
	15-F-26 – 15-F-40	Yes to All
	15-P-32 – 15-P-40	Yes to All
HP	15-A-19 – 15-A-24	Yes to All
	15-F-26 – 15-F-40	Yes to All
	15-P-32 – 15-P-40	Yes to All
MdM	15-A-19 – 15-A-24	Yes to All
	15-F-26 – 15-F-40	Yes to All
	15-P-32 – 15-P-40	Yes to All
HU	15-A-19 – 15-A-24	Yes to All
	15-F-26 – 15-F-40	Yes to All
	15-P-32 – 15-P-40	Yes to All
HH	15-A-19 – 15-A-24	Yes to All
	15-F-26 – 15-F-40	Yes to All
		EXCEPT: Abstain on 15-F-26 Staff and BOE Travel - own name trip to China
	15-P-32 – 15-P-40	Yes to All

XIII. OLD/NEW BUSINESS

Motion to take 15-F-31 from the table for discussion by Mr. Garrison and seconded by Mr. Pazant.

Roll Call

Yes: CF, DP, MCB, GG, HP, MdM, HU, HH

No: JC

Motion passes to take 15-F-31 from the table for discussion.

HP There is some concern on the language and goals. We should leave here tonight as to what the hurdle is.

JC This report is due by November 15 probably each and every year. This should have been brought up in September, looked at and done. The QSAC is tough - they want answers and back-up. Put clarity to what has been done.

MdM We can resolve what is on Tab 7 – it comes down to what is maintenance and what is considered capital. The other issue might be the dollars put towards it might change. That is the trickiest part.

HH We have a motion to discuss referring 15-F-31 to the Finance Committee.

MCB Shouldn't the Finance Committee have seen this?

GG The committee is fine with this. But we are up against the deadline of November 15. We would have to call a Special Meeting.

MdM Can we handle this in Atlantic City? That would avoid having another Board meeting.

HH Yes, it is possible.

HH Motion to refer 15-F-31 to the Finance Committee by Ms. Craig-Berry seconded by Ms. Feinstein

Roll Call

Yes: JC CF DP MCB GG HP MdM HU HH

No: None

Motion passes to refer 15-F-31 to the Finance Committee

HU 15-A-24 we have voted to refer it to committee. Can the Board endow the committee to make a decision?

HH No - we will do a Special meeting to address QSAC and the Comprehensive Maintenance Plan.

XIV. ADJOURNMENT

Motion to adjourn GG/2nd HP at 11:20 p.m.

ADMINISTRATION**15-A-19 APPROVAL – PURCHASED SERVICES 2014 – 2015**

WHEREAS, the district requires specialized services to satisfy educational and business requirements,

RESOLVED, the Board of Education authorizes the president and secretary to enter into agreement with the listed individuals and/or organizations, subject to attorney review of any applicable agreement both as to content and form:

Name	Service / Dates	Budget	Max. Fees
Furst & Associates, Inc.	Communications October 1, 2014-June 30, 2015	11-000-230-339-61-000-000	\$24,000.00
Tactilebrain (ABAKIDS)	RTI October 17, 2014-June 26, 2015	11-190-100-500-05-000	\$24,000.00

15-A-20 APPROVAL – FIELD TRIPS**TAB-3**

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the Board of Education confirms field trips as per the attached list for the 2014-2015 school year subject to the Principals compiling a list of students/faculty/chaperones together with the proper parental permission forms, and insurance documents as required.

15-A-21 APPROVAL – SUPERINTENDENT’S HARASSMENT, INTIMIDATION AND BULLYING REPORT

BE IT RESOLVED, that the Board of Education approves the Interim Superintendent’s determination and actions taken for all reported incidents of Harassment, Intimidation and Bullying as discussed at the October 16, 2014 special closed session meeting.

15-A-22 APPROVAL - REPORT OF STUDENT SUSPENSIONS

WHEREAS, school principals have reported to the Interim Superintendent of Schools that during the month of

September 2014 they have **NOT** imposed disciplinary suspensions on any students pursuant to N.J.S.A. 18A:37-2; and be it,

RESOLVED, that the Board of Education acknowledges that this report has been filed with the Secretary and constitutes a report to the Board of Education in compliance with N.J.S.A. 18A:37-4.

15-A-23 APPROVAL – DISTRICT ENROLLMENT IN SCHOOLS

	15-Oct-14	20-Jun-14	30-Sep-14
Academies	489	478	480
DMHS	542	524	569
EAGLE	56	70	65
DMHS Total	1,087	1,072	1,114
JDMS (with Bridge)	385	386	405
McCloud	569	563	551
Grieco	574	579	594
Quarles	432	450	457
In-District Total	3,047	3,050	3,121

15-A-24 APPROVAL – SUBMISSION OF QSAC DISTRICT IMPROVEMENT PLAN (DIP), NEW JERSEY QUALITY SINGLE ACCOUNTABILITY CONTINUUM

WHEREAS, the Englewood Board of Education in the County of Bergen went through evaluation under NJ QSAC for the 2013-2014 school year, and Has developed a QSAC District Improvement Plan for the 2014-2015 school year

WHEREAS, N.J.A.C 6A:30-3.2 (f) requires participating school districts to hold a public meeting with public comment (if any) to approve the submission of the district's District Improvement Plan (DIP) with respect to this process, and

WHEREAS, the Englewood Board of Education in the County of Bergen has reviewed the districts District Improvement Plan and hereby approves these documents.

NOW THEREFORE BE IT RESOLVED, that the Englewood Board of Education does hereby authorize the Interim Superintendent of Schools to submit the attached DIP, declaration page and a certified copy of the minutes of this meeting to the Commissioner of Education on or before November 1, 2014 in compliance with the provisions of N.J.A.C. 6A:30-3.2 (f).

****Note:** Public comment on QSAC will be accepted in writing through October 31, 2014.

FINANCE

15-F-26 APPROVAL – STAFF AND BOE TRAVEL

TAB–4

WHEREAS, the Englewood Board of Education recognizes school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district; and

WHEREAS, the Board of Education establishes, for regular district business day travel only, an annual school year threshold of \$1,000 per staff/Board member where prior Board approval shall not be required unless this threshold for a staff/Board member is exceeded in a given school year; and

RESOLVED, the Board of Education approves all travel not in compliance with N.J.A.C. 6A:23A-7.3 et seq. as being necessary and unavoidable as per noted on the attached list; and

FURTHER RESOLVED, the Board of Education approves the travel and related expense reimbursement as listed on the attached.

15-F-27 APPROVAL – BILLS LIST

TAB – 5

RESOLVED, the Board of Education approves payment of the attached bills in the total amount of \$7,646,320.88.

15-F-28 APPROVAL – LINE ITEM TRANSFERS

TAB – 6

RESOLVED, the Board of Education approves the attached list of August 2014 budget transfers within the 2014-2015 budget pursuant to Policy 6422M.

15-F-29 APPROVAL – PUBLIC SCHOOL CHOICE TRANSPORTATION SERVICES AGREEMENT

WHEREAS, the Englewood Board of Education provides transportation services for choice students living outside the district to the Academies @ Englewood; and

WHEREAS, the district is required to have Board approved authority to enter into transportation agreements with these districts: therefore,

BE IT RESOLVED, the Englewood Board of Education approves the following list of school districts that will participate in school bus transportation in accordance with P.L.2010, c.65 (A-355), the School Choice Law for the 2014-2015 school year.

Bergenfield	Lodi
Bogota	Lyndhurst
Carlstadt-East Rutherford Regional	Mahwah
Clifton	Midland Park
Northern Valley Regional	Pascack Valley Regional
Cresskill	Moonachie
Dumont	New Milford
Edgewater	North Bergen
Elmwood Park	Ramapo Indian Hills Regional
Englewood Cliffs	Palisades Park
Fair Lawn	Paramus
Fairview	Passaic
Fort Lee	Paterson
Garfield	Rochelle Park
Guttenberg	Rutherford
Hackensack	Saddle Brook
Manchester Regional	South Hackensack
Hasbrouck Heights	Teaneck
Jersey City	Waldwick
Leonia	Passaic Valley Regional
Little Ferry	Wood-Ridge

15-F-30**APPROVAL – ACCEPTANCE OF MONIES FROM RUTGERS UNIVERSITY IN CONNECTION WITH THE MANDARIN IMMERSION PROGRAM**

WHEREAS, the Englewood Board of Education (EBOE) was awarded \$10,000.00 by Rutgers, the State University of New Jersey (RSU), in connection with the Mandarin Immersion Program to promote Chinese language teaching in American schools and foster a demonstrated commitment to international exchange and collaboration between Chinese and American students, teachers and administrators; and

WHEREAS, Englewood Public Schools over the past few years has established a Mandarin Immersion Program which focuses on the study of the chosen language and content (social studies, science, music and art), the goal of which is to promote sequential study of Mandarin for students beginning in early childhood through high school with program entry points allowed in kindergarten, first, fourth, and ninth grades; and

WHEREAS, the program follows a theme-based curriculum that incorporates researched-based practices, students will be expected to develop communicative and cultural competence in the critical needs language, and to this end, the district will continue its support of and partnering efforts with our Chinese counterparts through: visit exchanges; children Skype events; a planned partnership with Rutgers University Music/Arts program for fiscal year 2014-2015; student trips to nearby institutions and places which focus on Chinese and American culture; and school-wide performances for students and families which underscore the history, art/dance, and customs of both China and the United States; and

WHEREAS, said monies will be deposited into the district's special revenue fund account and a separate account will be established through the Office of the Business Administrator/Board Secretary to record approved disbursements, (office and instructional materials, professional development, home/school community exchange, etc.) in compliance with generally accepted accounting principles.

BE IT RESOLVED, the EBOE accepts the aforementioned monies as specified above and extends its appreciation to RSU for the generous donation.

15-F-31**APPROVAL – COMPREHENSIVE MAINTENANCE PLAN****TAB – 7**

WHEREAS, the Department of Education requires New Jersey School Districts to submit three-year maintenance plans documenting "required" maintenance activities for each of its public school facilities, and

WHEREAS, the required maintenance activities as listed in the attached document for the various school facilities of the Englewood Public School District are consistent with these requirements, and

WHEREAS, all past and planned activities are reasonable to keep school facilities open and safe for use or in their original condition and to keep their system warranties valid,

RESOLVED, that the Englewood Board of Education hereby authorizes the Business Administrator to submit the attached Comprehensive Maintenance Plan for the Englewood Public School District in compliance with the Department of Education requirements.

**15-F-32 APPROVAL – POMPTONIAN STUDENT LUNCH PRICE LIST AND FACULTY LUNCH TAB – 8
PRICE LIST**

RESOLVED, upon the recommendation of the Interim Superintendent of Schools, the Board of Education hereby approves the attached Student and Faculty Lunch Prices for the 2014-2015 school year.

15-F-33 APPROVAL –SETTLEMENT AGREEMENT – BOE AND DK o/b/o Student ID # 990324

RESOLVED, upon the recommendation of the Interim Superintendent, that the Board hereby approves the Settlement Agreement between the Board and DK o/b/o Student ID # 990324 (a copy of which is maintained by the Business Administrator/Board Secretary); and

BE IT FURTHER RESOLVED, that the Board hereby authorizes the Board President and Business Administrator/Board Secretary to execute the Settlement Agreement on behalf of the Board and directs that the appropriate personnel effectuate the terms of the agreement.

15-F-34 APPROVAL – ACCEPTANCE OF DONATION FROM THE SILVER PALATE KITCHENS

WHEREAS, the Englewood Board of Education (EBOE) has received \$5,000.00 from Peter Harris, President of The Silver Palate Kitchens located in Cresskill, NJ to promote The School of Digital Arts—a digital media program to be implemented at Dwight Morrow High School for incoming freshmen; and

WHEREAS, the main focus of the program is to prepare students for advanced study and careers in the fast-paced world of digital media, whereby the monies received will be leveraged to achieve this end, as well as enhance an intimate, personalized environment, and a project-based curriculum facilitated by district teachers who have professional experience in journalism and digital imaging; and

WHEREAS, the donated funds will be used to purchase twenty (20) iPad Air Tablets, a separate account will be established through the Office of the Business Administrator/Board Secretary to record approved disbursements for the acquisition of said items in accordance with generally accepted accounting procedures (GAAP); and

BE IT RESOLVED, that the EBOE hereby accepts the aforementioned monies and extends its appreciation to Peter Harris for such a generous donation and the efforts of Peter Elbert, Principal of Dwight Morrow High School, and Peter S. Mecca, teacher at Dwight Morrow High School, for their role in helping to bring this donation to fruition which will enable the district to create an exciting atmosphere for future students of the School of Digital Arts.

15-F-35 APPROVAL – CHANGE ORDER TAB - 9

WHEREAS, on June 26, 2014, the Board approved a contract with ML Inc. for construction services in building the District's maintenance garage, and

WHEREAS, based upon the site work being conducted, there is a need to perform additional work to prepare the soil to support the building's foundation, now

BE IT RESOLVED upon the recommendation of the Interim Superintendent, the Englewood Board of Education approves the change order request by ML, Inc. in the amount of \$34,001.97 to be paid using additional capital funds.

15-F-36 APPROVAL – ACCEPTANCE OF DONATION

WHEREAS, Students from DMAE submitted a grant application for the BCUA Environmental Challenge Grant to the Bergen County Utilities Authority, and

WHEREAS, these students were awarded a \$1000 grant for the purpose of beginning a recycling program, now

BE IT RESOLVED upon the recommendation of the Interim Superintendent, the Englewood Board of Education approves the acceptance of this \$1000 grant, and congratulates the students involved in this award.

15-F-37 APPROVAL – ACCEPTANCE OF DONATION FROM THE KELLOGG COMPANY

WHEREAS, the McCloud Elementary School has been selected to receive a donation of Scholastic Books as a result of a parent's participation in the Kellogg's Fuel for School Back to School promotion, and

WHEREAS, this donation is approximately 1000-1500 books with an estimated value of \$7500, now

BE IT RESOLVED the Englewood Board of Education, upon the recommendation of the Interim Superintendent, accepts the donation of these Scholastic Books from the Kellogg Company.

15-F-38 APPROVAL – TRANSPORTATION OF STUDENTS

WHEREAS, according to the Federal McKinney-Vento Homeless Assistance Act and N.J.A.C. 6A:17-2.6, students who have formerly been homeless have the right to remain in the school in which they began the school year even after a permanent residence has been established, and

WHEREAS, the Englewood Public Schools have been approached by the Cliffside Park School District regarding students meeting this criteria, and

WHEREAS, the District's responsibility under this Act and Statute is to provide funding for transportation services for these students, now

BE IT RESOLVED upon the recommendation of the Interim Superintendent, the Englewood Board of Education approves the transportation contract with the Cliffside Park Board of Education in the amount of \$7800 for the transportation of 2 students from October 9, 2014 – June 25, 2015.

15-F-39 APPROVAL – ACCEPTANCE OF DONATION

BE IT RESOLVED the Englewood Board of Education, upon the recommendation of the Interim Superintendent, accepts the donation of 4,000 books from the St. John School in Leonia, NJ.

PERSONNEL**15-P-32 APPROVAL – 2014-2015 CONTRACTED APPOINTMENTS**

WHEREAS, the Interim Superintendent of Schools, after considering the recommendation of his administrative staff which included consideration of experience, credentials, and references for the following candidates for employment in the school district, has determined that the appointment of these individuals is appropriate and in the best interest of the school district, be it

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the following individuals be appointed to the positions indicated, as provided by the budget, in accord with terms of the employment specified:

Note: Appointment of new personnel to the District is provisional subject to:

1. Authorization from the State Department regarding a criminal background check and/or authorization from the Bergen County Superintendent's Office for emergent hiring.
2. A medical examination including satisfactory results of the Mantoux tuberculin skin test.

N = New

R = Replacement

RI = Reinstatement

<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Certificated Staff: Positions noted below are replacement positions. The initials noted reflect the staff member being replaced.

Name	Certification	Initial Location	All salaries per annum unless noted	10/12 month	Effective Dates	Budget Code
Acar, Enerolisa ¹ (R-R.B.)	CEAS: Teacher of Preschool through Grade 3	(01)	BA, Step 3-5 \$52,810 pro rata	10	10/06/14-02/06/15	11-213-100-101-40-101-000
Murphy, Theodora (R-P.G.)	Standard: Teacher of the Handicapped	(20)	BA, Step 7-8 \$53,805 pro rata	10	12/08/14-06/30/15	11-212-100-101-40-101-000

¹Non-Tenurable/Medical Leave Replacement

15-P-33 APPROVAL - 2014-2015 EMPLOYMENT OF PERSONNEL: FULL-TIME: NON-GUIDE, PART-TIME EMPLOYEES AND SUBSTITUTES

WHEREAS, the Interim Superintendent of Schools, after considering the recommendation of his administrative staff which included consideration of experience, credentials, and references for the following candidates for employment in the school district, has determined that the appointment of these individuals is appropriate and in the best interest of the school district, be it

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the following individuals be appointed to the positions indicated, as provided by the budget, in accord with terms of the employment specified:

Note: Appointment of new personnel to the District is provisional subject to:

1. Authorization from the State Department regarding a criminal background check and/or authorization from the Bergen County Superintendent's Office for emergent hiring.
2. A medical examination including satisfactory results of the Mantoux tuberculin skin test.

N = New

R = Replacement

RI = Reinstatement

<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Name	Position	Loc	Salary/Budget	Effective Dates
Cummings, Carlene	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	10/20/14-06/30/15

Harris, Kimberly	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	10/20/14- 06/30/15
Levy, Brenda	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	11/03/14- 06/30/15
Marfo, Mikita	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	10/20/14- 06/30/15
Mitchell, Tamara	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	10/20/14- 06/30/15
Oliver, Craig	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	10/20/14- 06/30/15
Walker, Patricia	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	10/20/14- 06/30/15
Warren, Deshawn	Per-diem Substitute Teacher NJ Substitute Credential	District	\$100 - \$110 per diem, Budget Code: Dependent upon location	11/03/14- 06/30/15

15-P-34 2013-2014 EXTRA COMPENSATION POSITIONS

WHEREAS, the Interim Superintendent of Schools has recommended that certain Board of Education employees be compensated for additional duties or responsibilities, be it

RESOLVED, the Board of Education approves the following assignments and payments for services rendered as indicated:

Promotional Materials					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Ferrara, James	District Promotional Materials	\$30.00 ph	100 hrs.	01/24/14- 06/30/14	11-140-100-101-67-103-000

15-P-35 2014-2015 EXTRA COMPENSATION POSITIONS

WHEREAS, the Interim Superintendent of Schools has recommended that certain Board of Education employees be compensated for additional duties or responsibilities, be it

RESOLVED, the Board of Education approves the following assignments and payments for services rendered as indicated:

Curriculum Alignment: Staff members will work on the alignment of the English/Language Arts and Mathematics K-12 curriculum to the Common Core in preparation for PARCC readiness.					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Baird, Desiree	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Bradbury, Jessica	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 11/03/14	20-270-100-100-66-000-000
Carvajal, Dina	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Celuch, Nina	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Cifuentes, Elizabeth	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Clark, Constance	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Cogollo, Iliana	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Croce, Angelina	Curriculum Alignment Team	\$30.00 ph	32 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000

Dacosta, Avarelle	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Donnelly, Jennifer	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 11/03/14	20-270-100-100-66-000-000
Dym, Robin	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Fischer, Peyton	Curriculum Alignment Team	\$30.00 ph	32 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Hellegers, Michael	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Lewis, Brandi	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 11/03/14	20-270-100-100-66-000-000
Markert, Daniel	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Meeks, Maria	Curriculum Alignment Team	\$30.00 ph	32 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Pablos, Javier	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Pazymino, Ysoris	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Perez, Camille	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Pieries, Hashenka	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Reiter, Rosa	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Rochman, Mindy	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Rosa, Elizabeth	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Timbe, Maria	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000
Widensky, Jeanette	Curriculum Alignment Team	\$30.00 ph	20 hrs.	10/22/14- 06/30/15	20-270-100-100-66-000-000

This resolution replaces the Board approved action of July 17, 2014/Resolution #15-P-02, with the names and effective dates as revised above.

Janis E. Dismus Middle School Co-Curricular Activities and Detention Coordinators					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Beck, Joanna	JDMS Student Council Advisor	Per ETA Guide	\$1,800	09/02/14- 06/30/15	11-401-100-101-76-101-000
Cardona, German	JDMS Chess Club Advisor	Per ETA Guide	\$1,800	09/02/14- 06/30/15	11-401-100-101-76-101-000
Dimino, Carissa	National Junior Honor Society Advisor	Per ETA Guide	\$1,800	09/02/14- 06/30/15	11-401-100-101-76-101-000
Dimino, Carissa	JDMS School Treasurer	Per ETA Guide	\$3,000	09/02/14- 06/30/15	11-401-100-101-76-101-000
Hampton, Andre	After-School/Saturday Detention Coordinator	\$30.92 ph	175 hrs.	10/18/14- 06/30/15	11-130-100-101-67-103-000
Kendrick, Carolyn	After-School/Saturday Detention Coordinator	\$30.92 ph	175 hrs.	10/18/14- 06/30/15	11-130-100-101-67-103-000
Motyka, Joffin	JDMS Media Club Advisor	Per ETA Guide	\$1,800	09/02/14- 06/30/15	11-401-100-101-76-101-000
Robertson, Cathy	JDMS RIP the Runway Fashion Club Advisor	Per ETA Guide	\$1,800	09/02/14- 06/30/15	11-401-100-101-76-101-000

Robertson, Cathy	JDMS 8 th Grade Activities Advisor	Per ETA Guide	\$3,000	09/02/14-06/30/15	11-401-100-101-76-101-000
Sheridan, Samantha	JDMS Yearbook Advisor	Per ETA Guide	\$1,800	09/02/14-06/30/15	11-401-100-101-76-101-000

Mentor Training Sessions: The district mentoring plan requires the Administration to address the needs of novice teachers in accordance with Teach NJ which requires Mentors be trained to promote the growth and development of new teachers to improve student learning.

Name	Assignment	Rate	Max	Effective Dates	Budget Account
Arrieta, Shannon	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Banas, Christine	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Csaszar, Meg	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
DeLuca, Margaret	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Fischer, Peyton	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Hall, Kenneth	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Hellegers, Michael	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Lewis, Brandi	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Lupardi, Amy	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Marcellus, Martine	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
McClelland, Dorothy	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Mechail, Moheb	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Meeks, Maria	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Ortiz, Albert	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Pazymino, Ysoris	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Rosenzweig, Amy	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Sloan, Ilene	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Smith, Nicole	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Vera, Haydee	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Vlantis, Marina	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000
Widensky, Jeanette	Mentor Training Sessions	\$30.00	25 hrs.	10/01/14-01/30/15	20-270-100-100-66-000-000

Coaching and Event Staff					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Pace, Pasquale	Assistant Volleyball Coach	Per ETA Guide	\$4,500	2014-2015 Season	11-402-100-100-77-101-000
White, Robert	Event Staff	Per Event Staff Chart as approved 09/18/14 Resolution #15-P-29		2014-2015 Season	11-402-100-100-77-101-000

After-School Program					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Mercedes, Ana	After-School Teacher	\$30.00 ph	400 hrs.	10/17/14-06/30/15	60-057-100-100-05-000-000
Pazymino, Paola	After-School Teacher	\$30.00 ph	400 hrs.	10/17/14-06/30/15	60-057-100-100-05-000-000
Zorilla, Rharia	After-School Teacher	\$30.00 ph	400 hrs.	10/17/14-06/30/15	60-057-100-100-05-000-000

Parent Workshops					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Sheridan, Samantha	NCLB Committee/Parent Workshops	\$30.00 ph	30 hrs.	10/17/14-06/30/15	20-231-100-100-66-000-000

2014-2015 Home Instruction Teachers					
Name	Assignment	Rate	Max	Effective Dates	Budget Account
Goolsaaran, Jacqueline	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Hall, Kenneth	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Marcellus, Martine	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Mercedes, Ana	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Ortiz, Albert	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Pablos, Javier	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Perry, Debby	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Peterkin, Claudette	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Rose, Venus	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Sabella, Annette	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Salvatore, Nicholas	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Sperber, Jana	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Walker, Arthorine	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101
Wechsler, Joan	Home Instructor	\$30.00 ph	As needed	09/15/14-06/30/15	11-150-100-101-40-101

Weinberger, Judith	Home Instructor	\$30.00 ph	As needed	09/15/14- 06/30/15	11-150-100-101-40-101
Zorilla, Rharia	Home Instructor	\$30.00 ph	As needed	09/15/14- 06/30/15	11-150-100-101-40-101

DMHS/AE Overload Provisions: Teachers have been assigned an additional course and in accordance with the ETA Agreement, are entitled to receive an overload payment.

Name	Assignment	Rate	Max	Effective Dates	Budget Account
Battista, Carmine	Overload Provision – Social Studies	Per ETA Guide	\$4,200	09/02/14-06/30/15	11-140-100-101-67-103
Corizzi, Thomas	Overload Provision – Mathematics	Per ETA Guide	\$4,200	09/02/14-06/30/15	11-140-100-101-67-103
Knowles, Osia	Overload Provision – Social Studies	Per ETA Guide	\$4,200	09/02/14-06/30/15	11-140-100-101-67-103
Markert, Daniel	Overload Provision – English	Per ETA Guide	\$4,200	09/02/14-06/30/15	11-140-100-101-67-103
Rodsan, Alexa	Overload Provision – Mathematics	Per ETA Guide	\$4,200	09/02/14-06/30/15	11-140-100-101-67-103

15-P-36 2013-2014 & 2014-2015 ADVANCEMENT OF PROFESSIONAL STATUS

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the following reclassifications, be approved, as provided by the budget:

<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Advancement of Professional Status Reclassification

Name (Location)	From:	To:
Santos, Rufi (20)	MA, Step 1 \$53,805 pro rata MA, Step 1-2 \$56,060	MA+30, Step 1 \$65,055 pro rata Effective: 05/15/14-06/30/14 MA, Step 1-2 \$67,310 Effective: 09/02/14-06/30/15
Sperber, Jana (30)	MA, Step 10 \$56,315 + Ext. Day Stipend \$5,120 = \$61,435 pro rata MA, Step 11 \$58,560	MA+30, Step 10 \$67,565 + Ext. Day Stipend \$5,120 = \$72,685 pro rata Effective: 06/02/14-06/30/14 MA+30, Step 11 \$69,810 Effective: 09/02/14-06/30/15

15-P-37 2014-2015 SALARY ADJUSTMENTS, RECLASSIFICATIONS & TRANSFERS

RESOLVED, upon recommendation of the Interim Superintendent of Schools, that the following reclassifications, be approved as provided by the budget:

<i>N = New</i>		<i>R = Replacement</i>	<i>RI = Reinstatement</i>	
<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Contractual Teacher Reclassifications

Name	Loc.	From:	To:
Lewis-Guitmann, Jodi	(04)	MA, Step 20 \$41,298 pro rata (FTE: .5)	MA, Step 20 \$49,557.60 pro rata (FTE: .6) Effective: 09/17/14-06/30/15
Syperski, Nicole	(20)	Start Date: 11/01/14	Start Date: 11/03/14

Substitute Teacher Reclassifications			
Name	Loc.	From:	To:
Baskerville-Norris, Gail	(20)	Per-Diem Substitute Teacher, \$100 per diem	Long-Term Substitute Teacher, \$261.55 per diem Effective: 10/08/14-11/04/14

Transfers Effective: September 2, 2014 – June 30, 2015 (No changes to salary, benefits or status)		
Name	From:	To:
Kurikova, Marina	Speech Language Specialist, Quarles	Speech Language Specialist, JDMS
Napolitano, Shelly	Speech Language Specialist, JDMS	Speech Language Specialist, Quarles

JDMS Team Leaders Effective: September 2, 2014 – June 30, 2015			
Cifuentas, Elizabeth	(10)	MA+30, Step 7-8 \$68,805	MA+30, Step 7-8 \$68,805 + \$6,064 (Program Manager Stipend) = \$74,869 JDMS Team Leader 7 th Grade Yale Team
Forman, Jeff	(10)	MA+30, Step 21 \$97,888	MA+30, Step 21 \$97,888 + \$6,064 (Program Manager Stipend) = \$103,952 JDMS Team Leader 8 th Grade Columbia Team
Panarese, Melanie	(10)	BA, Step 9-10 \$54,310	BA, Step 9-10 \$54,310 + \$6,064 (Program Manager Stipend) = \$60,374 JDMS Team Leader 7 th Grade Harvard Team
Sheridan, Samantha	(10)	MA+30, Step 17 \$81,030	MA+30, Step 17 \$81,030 + \$6,064 (Program Manager Stipend) = \$87,094 JDMS Team Leader 8 th Grade Princeton Team

2014-2015 DMHS/AE Extended Day Stipends Effective: September 2, 2014 – January 30, 2015							
Last Name	First Name	Scale	Step	Base Salary	PM Stipend ¹	Ext. Day Stipend	To ²
ARONSON	JUDY	Teacher MA	11	\$58,560.00		\$5,120.00	\$63,680.00
BUZZERIO	ANTHONY	Teacher BA	3-5	\$52,810.00		\$4,096.00	\$56,906.00
CIRILLI	JOHN	Teacher MA+30	9-10	\$69,310.00		\$5,120.00	\$74,430.00
CLARK	CONSTANCE	Teacher MA+30	14	\$72,540.00		\$5,120.00	\$77,660.00
COLEMAN	QINYING	Teacher MA	7-8	\$57,555.00		\$1,024.00	\$58,579.00
CYRAN	SHAWN	Teacher MA+30	7-8	\$68,805.00		\$5,120.00	\$73,925.00
DICOSMO-PONTICELLO	CRYSTAL	Teacher DOCT	11	\$71,685.00	\$6,064.00	\$1,024.00	\$78,773.00
DINALLO	ANTHONY	Teacher MA	13	\$59,560.00	\$6,064.00	\$5,120.00	\$70,744.00
DRAHOS	AMANDA	Teacher BA	1-2	\$52,310.00		\$5,120.00	\$57,430.00
ESPINAL-FLORES	FINA	Teacher MA	9-10	\$58,060.00		\$3,072.00	\$61,132.00
FORDICE	ALISON	Teacher MA	11	\$58,560.00		\$3,072.00	\$61,632.00
FRANGIOSA	GRACE	Teacher BA	6	\$53,300.00		\$1,024.00	\$54,324.00
GARRIGO	JOSE	Teacher BA	22	\$85,630.00		\$2,048.00	\$87,678.00
GONZALEZ	SAADIA	Teacher MA+30	13	\$70,810.00		\$2,048.00	\$72,858.00
GOOLSARRAN	JACQUELINE	Teacher MA+30	15	\$74,940.00		\$3,072.00	\$78,012.00
HALL	BRIAN	Teacher DOCT	14	\$74,415.00		\$5,120.00	\$79,535.00
HANSON	STEPHEN	Teacher MA	22	\$92,186.00		\$5,120.00	\$97,306.00
HOLLANDER	GARY	Teacher DOCT	9-10	\$71,185.00	\$6,064.00	\$4,096.00	\$81,345.00
JASINSKI	JOHN	Teacher MA	9-10	\$58,060.00		\$1,024.00	\$59,084.00
MARKOWITZ	ELYSE	Teacher MA+30	3-5	\$67,810.00		\$5,120.00	\$72,930.00
MAURO	DANIELLE	Teacher BA	1-2	\$52,310.00		\$4,096.00	\$56,406.00
MCGRATH	CHRISTINA	Teacher MA+30	14	\$72,540.00		\$4,096.00	\$76,636.00
MECHAIL	MOHEB	Teacher MA+30	20	\$93,218.00		\$5,120.00	\$98,338.00
MELTZER	SANDRA	Teacher MA+30	22	\$102,808.00		\$5,120.00	\$107,928.00
NESFIELD	CLIFF	Teacher BA	17	\$66,030.00		\$4,096.00	\$70,126.00

NIETO	MARIEMMA	Teacher MA+30	11	\$69,810.00		\$5,120.00	\$74,930.00
PRIBULA	ANDREA	Teacher BA	6	\$53,300.00		\$5,120.00	\$58,420.00
RAVITZ	MITCHELL	Teacher BA	OFF-GUIDE	\$84,830.00		\$5,120.00	\$89,950.00
ROCHMAN	MINDY	Teacher MA+30	9-10	\$69,310.00		\$5,120.00	\$74,430.00
RODRIGUEZ	MAURICIO	Teacher BA	6	\$53,300.00		\$5,120.00	\$58,420.00
ROSE	VENUS	Teacher MA+30	14	\$72,540.00		\$5,120.00	\$77,660.00
RUIZ	RONALD	Teacher MA+30	11	\$69,810.00		\$5,120.00	\$74,930.00
SEBE	ALINA	Teacher MA	22	\$92,186.00		\$3,072.00	\$95,258.00
SHERRY	RANDY	Teacher MA	9-10	\$58,060.00	\$6,064.00	\$5,120.00	\$69,244.00
SPERBER	JANA	Teacher MA+30	11	\$69,810.00		\$5,120.00	\$74,930.00
THOMAS	ANTHONY	Teacher MA	21	\$87,266.00		\$2,048.00	\$89,314.00
YUN	JUNGHYE	Teacher BA	1-2	\$52,310.00		\$1,024.00	\$53,334.00

¹Program Manager Stipends were previously approved on September 18, 2014/Resolution #15-P-30. ²All amounts are to be pro-rated through January 30, 2015.

15-P-38 APPROVAL – JOB DESCRIPTION**TAB – 10**

RESOLVED, that the attached job description be approved and effective immediately:

District Anti-Bullying Coordinator

15-P-39 RETIREMENT, RESIGNATIONS, LEAVES OF ABSENCE, TERMINATIONS

RESOLVED, that the Englewood Board of Education hereby approve the following:

<i>School Codes:</i>	<i>Grieco (04)</i>	<i>JDMS (10)</i>	<i>A@E (30)</i>	<i>DMHS (20)</i>
<i>Out-of-District (OOD)</i>	<i>Vince Lombardi (05)</i>	<i>Central Office (60)</i>	<i>Quarles (01)</i>	<i>McCloud (03)</i>

Leaves of Absence

Name	Notice/Position	Effective Date(s)
Chun, Kimberly (20)	Paid Medical Leave of Absence, Unpaid Medical Leave of Absence, Teacher of Students with Disabilities	November 3, 2014 – December 5, 2014 December 8, 2014 – March 27, 2015
Hriczov, Elizabeth (03)	Paid Medical Leave of Absence, Unpaid Medical Leave of Absence, Teacher of the Handicapped	September 11, 2014 – September 30, 2014 October 1, 2014 – January 2, 2015 Update of Res. #14-P-98/June 12, 2014
Kirch, Doris (03)	Paid Medical Leave of Absence, Teacher of the Handicapped	November 21, 2014 – January 9, 2015
McClaren, Tanisha (03)	Paid Medical Leave of Absence, Elementary School Teacher	October 21, 2014 – December 5, 2014
Triano, Elizabeth (04)	Paid Medical Leave of Absence, Unpaid Medical Leave of Absence, Elementary School Teacher	October 27, 2014 – December 15, 2014 December 16, 2014 – June 30, 2015

**REPORT OF THE TREASURER
TO THE BOARD OF EDUCATION**

District of Englewood

All Funds

For The Month Ending:

04/30/2015

CASH REPORT

FUNDS	(1) Beginning Cash Balance	(2) Cash Receipts This Month	(3) Cash Disbursements This Month	(4) Ending Cash Balances (1) + (2) - (3)
GOVERNMENTAL FUNDS				
General Fund - Fund 10	\$13,985,502.16	\$5,276,923.84	\$8,086,853.06	\$11,175,572.94
Special Revenue Fund - Fund 20	\$198,137.54	\$201,371.50	\$246,550.24	\$152,958.80
Capital Projects Fund - Fund 30	\$331,388.02	\$2,494,653.29	\$47,578.07	\$2,778,463.24
Debt Service Fund 40	(\$599,870.19)	\$173,948.17		(\$425,922.02)
Total Governmental Funds	\$13,915,157.53	\$8,146,896.80	\$8,380,981.37	\$13,681,072.96
Enterprise Fund - Fund 50	\$306,108.08	\$177,021.45	\$201,114.94	\$282,014.59
Enterprise Fund - Fund 60	\$179,262.64	\$57,183.70	\$37,529.09	\$198,917.25
Payroll Account (Net)	\$500,000.00	\$0.00	\$0.00	\$500,000.00
Total All Funds	\$14,900,528.25	\$8,381,101.95	\$8,619,625.40	\$14,662,004.80

Prepared and Submitted By:

Robert R. Brown, CPA

Robert R. Brown, CPA
Treasurer of School Moneys

Bank Reconciliation

Bank Name	See Below
Account Number	See Below
Statement Date	04/30/2015
Fund/Funds	

Prepared by: Robert R. Brown
Date: 04/30/2015

1	Balance per Bank:				
	Capital One Referendum #00007047886222		\$811,063.93		
	Capital One #00007047886230		\$11,441,240.80		
	Capital One Compensating Balance #00007527021191		\$2,000,000.00		
	Capital One Payroll #7047886141		\$500,000.00		
	Petty Cash		\$1,650.00		
	Sub Total Balance Per Banks				
	\$14,753,954.73				
	Reconciling Items:				
	Additions:				
		Date	Amount		
2a		P/R Shortage-12/17	\$334.01		
2b		Unlocated Difference	\$2.23		
2c		Fund 50 Adjustment	\$588.38		
2d		P/R Trans Booked as Rev	\$165.18		
2		Total D.I.T.'s & Other	\$1,089.80		
3		Total Additions		\$ 1,089.80	
	Deductions:				
	Outstanding Checks				
4		(Attach List)		(\$93,039.73)	
5					
6	Total Deductions				
6	(\$93,039.73)				
7	Net Reconciling Items				
7	(\$91,949.93)				
8	Adjusted Balance per Bank as of: 04/30/2015				
8	\$14,662,004.80				
9	Balance per Board Secretary's Records as of: 04/30/2015				
9	\$14,662,004.80				
	Reconciling Items:				
	Additions:				
10		Interest Earned			
11		Other			
12		Total Additions		\$0.00	
	Deductions:				
13		Bank Charges			
14		Other			
15		Total Deductions		\$0.00	
16	Net Reconciling Items				
16	\$0.00				
17	Adjusted Board Secretary's Balance as of: 04/30/2015				
17	\$14,662,004.80				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 10 Month Period Ending 04/30/2015

ASSETS AND RESOURCES

--- A S S E T S ---		
101	Cash in bank	\$9,174,216.33
102-108	Cash and cash equivalents	\$2,001,650.00
121	Tax levy receivable	\$8,077,767.62
	Accounts receivable:	
132	Interfund	\$14,724.02
141	Intergovernmental - State	\$4,288,565.00
		\$4,303,289.02
--- R E S O U R C E S ---		
301	Estimated Revenues	\$66,113,034.00
302	Less Revenues	(\$56,367,374.30)
		\$9,745,659.70
Total assets and resources		\$33,302,582.67

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 10 Month Period Ending 04/30/2015

LIABILITIES AND FUND EQUITY

---	LIABILITIES ---		
421	Accounts Payable		(\$105,096.18)
	Other current liabilities		\$614,649.81

\$509,553.63

FUND BALANCE

---	Appropriated ---		
753	Reserve for Encumbrances - Current Year	\$16,659,186.38	
754	Reserve for Encumbrance - Prior Year	\$224,943.90	
	Reserved fund balance:		
761	Capital reserve account -	\$2,621,800.00	
765	Reserve for Tuition Payments	\$2,621,800.00	
766	Reserve for Current Expense Emergencies	\$350,000.00	
764	Reserve for Maintenance	\$600,000.00	
		\$1,000,000.00	
		<u>\$1,000,000.00</u>	

601	Appropriations	\$67,717,721.52	
602	Less : Expenditures	\$48,750,891.95	
603	Encumbrances	\$16,884,130.28	
		(\$65,635,022.23)	
		<u>\$2,082,699.29</u>	

	Total Appropriated	<u>\$23,538,629.57</u>	
---	Unappropriated ---		
770	Unreserved Fund Balance -	\$9,260,203.39	
303	Budgeted Fund Balance	(\$5,803.92)	

	TOTAL FUND BALANCE	<u>\$32,793,029.04</u>	
	TOTAL LIABILITIES AND FUND EQUITY	<u>\$33,302,582.67</u>	

Englewood Public School District
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 10 Month Period Ending 04/30/2015

RECAPITULATION OF FUND BALANCE:			
	Budgeted	Actual	Variance
Appropriations			
Revenues	\$67,717,721.52	\$65,635,022.23	\$2,082,699.29
	(\$66,113,034.00)	(\$56,367,374.30)	(\$9,745,659.70)
	<u>\$1,604,687.52</u>	<u>\$9,267,647.93</u>	<u>(\$7,662,960.41)</u>
Less: Adjust for prior year encumb.	<u>(\$1,598,883.60)</u>	<u>(\$1,598,883.60)</u>	
Budgeted Fund Balance	<u>\$5,803.92</u>	<u>\$7,668,764.33</u>	<u>(\$7,662,960.41)</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$5,803.92	\$7,668,764.33	(\$7,662,960.41)
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
Fund 19 (Restricted FEMA Block Grants)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	<u>\$5,803.92</u>	<u>\$7,668,764.33</u>	<u>(\$7,662,960.41)</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
INTERIM STATEMENTS COMPARING

BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE

For 10 Month Period Ending 04/30/2015

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$49,713,259.00	\$45,389,311.76		\$4,323,947.24
3XXX From State Sources	\$16,345,059.00	\$10,832,802.00		\$5,512,257.00
4XXX From Federal Sources	\$54,716.00	\$145,260.54		(\$90,544.54)
TOTAL REVENUE/SOURCES OF FUNDS	\$66,113,034.00	\$56,367,374.30		\$9,745,659.70
*** EXPENDITURES ***				

--- CURRENT EXPENSE ---				
11-1XX-100-XXX Regular Programs - Instruction	\$18,093,129.99	\$13,657,757.21	\$4,197,074.78	\$238,298.00
11-2XX-100-XXX Special Education - Instruction	\$5,596,037.25	\$4,211,124.23	\$1,366,362.02	\$18,551.00
11-240-100-XXX Bilingual Education - Instruction	\$1,524,878.00	\$981,479.86	\$450,583.40	\$92,814.74
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$101,785.00	\$53,362.07	\$45,465.00	\$2,957.93
11-402-100-XXX School-Spons. Athletics - Instruction	\$810,159.78	\$434,136.02	\$230,210.12	\$145,813.64
--- UNDISTRICTED EXPENDITURES ---				
11-000-100-XXX Instruction	\$4,044,371.63	\$2,234,313.40	\$1,706,089.94	\$103,968.29
11-000-211-XXX Attendance and Social Work Services	\$344,790.28	\$276,849.37	\$54,504.78	\$13,436.13
11-000-213-XXX Health Services	\$606,962.75	\$460,657.18	\$136,678.41	\$9,627.16
11-000-216-XXX Speech, OT,PT & Related Svcs	\$1,335,120.63	\$818,996.61	\$474,676.88	\$41,447.14
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$2,000.00	\$0.00	\$960.00	\$1,040.00
11-000-218-XXX Guidance	\$1,005,940.05	\$732,585.04	\$215,467.96	\$57,887.05
11-000-219-XXX Child Study Teams	\$1,843,749.25	\$1,426,787.43	\$414,650.31	\$2,311.51
11-000-221-XXX Improv of Inst. - Instruc Staff	\$899,056.28	\$637,145.09	\$148,081.98	\$113,829.21
11-000-222-XXX Educational Media Serv/School Library	\$1,656,624.07	\$1,413,736.68	\$211,794.25	\$31,093.14
11-000-223-XXX Instructional Staff Training Services	\$177,514.57	\$89,781.02	\$36,437.64	\$51,295.91
11-000-230-XXX Supp. Serv.-General Administration	\$1,310,166.25	\$752,300.55	\$433,853.21	\$124,012.49
11-000-240-XXX Supp. Serv.-School Administration	\$2,679,288.15	\$2,134,585.32	\$538,711.19	\$5,991.64
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$1,178,003.00	\$810,894.77	\$310,893.23	\$56,215.00
11-000-261-XXX Require Maint. for School Facilities	\$695,788.00	\$392,975.46	\$169,972.50	\$132,840.04
11-000-262-XXX Custodial Services	\$5,127,845.84	\$3,821,414.52	\$990,316.51	\$316,114.81
11-000-263-XXX Care and Upkeep of Grounds	\$64,015.30	\$45,796.50	\$17,250.00	\$968.80
11-000-266-XXX Security	\$621,541.00	\$484,806.02	\$114,094.98	\$22,640.00
11-000-270-XXX Student Transportation Services	\$3,367,979.41	\$2,122,818.84	\$1,176,236.18	\$68,924.39
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$8,109,321.32	\$5,530,773.07	\$2,327,747.65	\$250,800.60
TOTAL GENERAL CURRENT EXPENSE	\$61,196,067.80	\$43,525,076.26	\$15,768,112.92	\$1,902,878.62
EXPENDITURES/USES OF FUNDS				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 and 19)
INTERIM STATEMENTS COMPARING

BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 10 Month Period Ending 04/30/2015

	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** EXPENDITURES - cont'd ***				
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$200,001.02	\$191,827.02	\$4,950.00	\$3,224.00
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$4,220,149.70	\$3,293,294.80	\$756,128.23	\$170,726.67
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$4,420,150.72	\$3,485,121.82	\$761,078.23	\$173,950.67
10-000-100-56X Transfer of Funds to Charter Schools	\$2,101,503.00	\$1,740,693.87	\$354,939.13	\$5,870.00
TOTAL GENERAL FUND EXPENDITURES	\$67,717,721.52	\$48,750,891.95	\$16,884,130.28	\$2,082,699.29

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)

SCHEDULE OF REVENUES				
ACTUAL COMPARED WITH ESTIMATED				
For 10 Month Period Ending 04/30/2015				
	ESTIMATED	ACTUAL	UNREALIZED	
---	---	---	---	---
--- LOCAL SOURCES ---				
1210 Local Tax Levy	\$48,854,459.00	\$44,783,254.09	\$4,071,204.91	
1320 Tuition from LEAs Within State	\$35,000.00	\$46,625.03	(\$11,625.03)	
1420-1440 Transp Fees from Other LEAs		\$128,537.39	(\$128,537.39)	
1910 Rents and Royalties	\$175,000.00	\$304,467.63	(\$129,467.63)	
1XXX Miscellaneous	\$648,800.00	\$126,427.62	\$522,372.38	
TOTAL	\$49,713,259.00	\$45,389,311.76	\$4,323,947.24	
---	---	---	---	---
--- STATE SOURCES ---				
3116 School Choice Aid	\$4,506,768.00	\$5,688,692.00	(\$1,181,924.00)	
3121 Categorical Transportation Aid	\$685,463.00	\$685,463.00	.00	
3131 Extraordinary Aid	\$495,000.00	.00	\$495,000.00	
3132 Categorical Special Education Aid	\$1,782,777.00	\$1,782,777.00	.00	
3177 Categorical Security	\$971,642.00	\$971,642.00	.00	
3178 Adjustment Aid	\$1,257,860.00	\$1,257,860.00	.00	
3190 Other Unrestricted State Aid	\$557,950.00	\$446,368.00	\$111,582.00	
3XXX Other State Aids	\$6,087,599.00	\$0.00	\$6,087,599.00	
TOTAL	\$16,345,059.00	\$10,832,802.00	\$5,512,257.00	
---	---	---	---	---
--- FEDERAL SOURCES ---				
4200 Medicaid Reimbursement	\$54,716.00	\$145,260.54	(\$90,544.54)	
TOTAL	\$54,716.00	\$145,260.54	(\$90,544.54)	
---	---	---	---	---
--- OTHER FINANCING SOURCES ---				
TOTAL REVENUES/SOURCES OF FUNDS	\$66,113,034.00	\$56,367,374.30	\$9,745,659.70	

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,803,488.20	\$1,417,965.71	\$385,522.49	.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$5,511,144.00	\$4,174,346.86	\$1,336,797.14	.00
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$2,561,258.18	\$1,937,997.44	\$623,260.74	.00
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$6,909,505.57	\$5,279,245.02	\$1,630,259.75	\$0.80
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$76,440.00	\$25,335.00	\$51,105.00	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$10,000.00	\$183.30	\$9,816.70	.00
11-150-100-610 General Supplies	\$2,000.00	\$277.90	.00	\$1,722.10
11-150-100-640 Textbooks	\$750.00	.00	.00	\$750.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-320 Purchased Prof.-Ed. Services	\$13,050.00	\$3,425.00	\$2,135.00	\$7,490.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$580,486.23	\$416,846.25	\$87,300.50	\$76,339.48
11-190-100-610 General Supplies	\$495,028.72	\$330,768.55	\$42,236.18	\$122,023.99
11-190-100-640 Textbooks	\$118,329.09	\$67,616.18	\$24,991.28	\$25,721.63
11-190-100-800 Other Objects	\$11,650.00	\$3,750.00	\$3,650.00	\$4,250.00
TOTAL	\$18,093,129.99	\$13,657,757.21	\$4,197,074.78	\$238,298.00
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$444,196.00	\$354,461.80	\$89,734.20	\$0.00
11-204-100-320 Purchased Prof.-Ed. Services	\$25,000.00	\$9,900.00	\$10,600.00	\$4,500.00
11-204-100-500 Other Purch. Serv. (400-500 series)	\$200,000.00	\$200,000.00	.00	.00
11-204-100-610 General Supplies	\$2,554.55	\$1,160.57	\$46.87	\$1,347.11
11-204-100-800 Other Objects	\$500.00	.00	.00	\$500.00
TOTAL	\$672,250.55	\$565,522.37	\$100,381.07	\$6,347.11
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$74,608.75	\$60,378.75	\$14,230.00	\$0.00
11-209-100-500 Other Purch. Serv. (400-500 series)	\$150,000.00	\$150,000.00	.00	.00
11-209-100-610 General supplies	\$1,474.65	\$1,172.37	.00	\$302.28
TOTAL	\$226,083.40	\$211,551.12	\$14,230.00	\$302.28
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$597,076.00	\$454,376.05	\$142,699.95	\$0.00
11-212-100-320 Purchased Prof.-Ed. Services	\$265,000.00	\$172,794.00	\$92,206.00	.00
11-212-100-500 Other Purch. Serv. (400-500 series)	\$400,000.00	\$400,000.00	.00	.00
11-212-100-610 General supplies	\$3,674.70	\$1,537.98	\$573.07	\$1,563.65
TOTAL	\$1,265,750.70	\$1,028,708.03	\$235,479.02	\$1,563.65
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$1,892,265.60	\$1,481,943.70	\$408,061.10	\$2,260.80
11-213-100-500 Other Purch. Serv. (400-500 series)	\$200,000.00	\$200,000.00	.00	.00
11-213-100-610 General supplies	\$4,526.00	\$3,572.63	\$713.54	\$239.83
TOTAL	\$2,096,791.60	\$1,685,516.33	\$408,774.64	\$2,500.63

Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
Autism:				
11-214-100-101 Salaries of Teachers	\$67,810.00	\$54,248.00	\$13,562.00	\$0.00
11-214-100-500 Other Purch. Serv. (400-500 series)	\$450,000.00	.00	\$450,000.00	.00
11-214-100-610 General Supplies	\$4,700.00	\$153.30	.00	\$4,546.70
TOTAL	\$522,510.00	\$54,401.30	\$463,562.00	\$4,546.70
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$552,251.00	\$431,660.00	\$120,591.00	\$0.00
11-216-100-500 Other Purch.Serv. (400-500 series)	\$257,000.00	\$233,420.79	\$23,344.16	\$235.05
11-216-100-600 General Supplies	\$3,000.00	\$249.29	.00	\$2,750.71
11-216-100-800 Other Objects	\$400.00	\$95.00	\$0.13	\$304.87
TOTAL	\$812,651.00	\$665,425.08	\$143,935.29	\$3,290.63
TOTAL SPECIAL ED - INSTRUCTION	\$5,596,037.25	\$4,211,124.23	\$1,366,362.02	\$18,551.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$1,266,378.00	\$980,629.15	\$285,748.85	\$0.00
11-240-100-500 Other Purch. Serv. (400-500 series)	\$182,000.00	.00	\$150,000.00	\$32,000.00
11-240-100-610 General Supplies	\$72,500.00	\$850.71	\$12,581.87	\$59,067.42
11-240-100-640 Textbooks	\$4,000.00	.00	\$2,252.68	\$1,747.32
TOTAL	\$1,524,878.00	\$981,479.86	\$450,583.40	\$92,814.74
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$98,700.00	\$53,235.00	\$45,465.00	.00
11-401-100-500 Purchased Services (300-500 series)	\$85.00	\$85.00	.00	.00
11-401-100-600 Supplies and Materials	\$3,000.00	\$42.07	.00	\$2,957.93
TOTAL	\$101,785.00	\$53,362.07	\$45,465.00	\$2,957.93
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$397,000.00	\$192,815.00	\$204,185.00	.00
11-402-100-500 Purchased Services (300-500 series)	\$236,500.00	\$183,331.14	\$18,682.32	\$34,486.54
11-402-100-600 Supplies and Materials	\$176,659.78	\$57,989.88	\$7,342.80	\$111,327.10
TOTAL	\$810,159.78	\$434,136.02	\$230,210.12	\$145,813.64
--- UNDISTRICTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$52,000.00	\$6,101.92	\$35,100.20	\$10,797.88
11-000-100-562 Tuition to Other LEAs within State Special	\$663,936.26	\$517,864.25	\$119,018.88	\$27,053.13
11-000-100-563 Tuition to Co.Voc.School Dist.--reg.	\$225,000.00	\$160,654.00	\$64,346.00	.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$284,300.00	\$166,090.00	\$63,590.00	\$54,620.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$1,352,441.03	\$389,544.13	\$962,896.67	\$0.23
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$1,424,662.00	\$982,437.65	\$430,813.19	\$11,411.16
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$3,333.34	\$3,333.34	.00	.00
11-000-100-568 Tuition - State Facilities	\$17,699.00	.00	\$17,699.00	.00
11-000-100-569 Tuition - Other	\$21,000.00	\$8,288.11	\$12,626.00	\$85.89
TOTAL	\$4,044,371.63	\$2,234,313.40	\$1,706,089.94	\$103,968.29
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$168,054.00	\$137,233.84	\$30,819.24	\$0.92

Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-211-173 Sal. of Family Liaisons/Comm. Prnt Inv. Spec.	\$175,586.28	\$139,121.04	\$23,465.06	\$13,000.18
11-000-211-600 Supplies and Materials	\$1,150.00	\$494.49	\$220.48	\$435.03
TOTAL	\$344,790.28	\$276,849.37	\$54,504.78	\$13,436.13
--- Health services ---				
11-000-213-100 Salaries	\$428,562.75	\$335,785.29	\$92,777.46	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$160,830.00	\$118,407.16	\$42,394.75	\$28.09
11-000-213-500 Other Purchd. Serv. (400-500 series)	\$4,100.00	\$682.00	.00	\$3,418.00
11-000-213-600 Supplies and Materials	\$12,170.00	\$5,782.73	\$1,506.20	\$4,881.07
11-000-213-800 Other Objects	\$1,300.00	.00	.00	\$1,300.00
TOTAL	\$606,962.75	\$460,657.18	\$136,678.41	\$9,627.16
--- Speech, OT, PT & Related Svcs ---				
11-000-216-100 Salaries	\$728,782.00	\$579,217.42	\$149,564.58	.00
11-000-216-320 Purchased Prof. Ed. Services	\$598,338.63	\$234,865.74	\$322,171.15	\$41,301.74
11-000-216-600 Supplies and Materials	\$8,000.00	\$4,913.45	\$2,941.15	\$145.40
TOTAL	\$1,335,120.63	\$818,996.61	\$474,676.89	\$41,447.14
--- Other support services - Students - Extra Svc				
11-000-217-320 Purchased Prof. Ed. Services	\$2,000.00	.00	\$960.00	\$1,040.00
TOTAL	\$2,000.00	\$0.00	\$960.00	\$1,040.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$845,469.00	\$637,586.71	\$203,677.79	\$4,204.50
11-000-218-320 Purchased Prof. - Ed. Services	\$30,475.00	.00	\$2,897.00	\$27,578.00
11-000-218-500 Other Purchased Services (400-500 series)	\$70,025.00	\$67,431.30	\$1,202.70	\$1,391.00
11-000-218-600 Supplies and Materials	\$24,971.05	\$4,762.03	\$3,690.47	\$16,518.55
11-000-218-800 Other Objects	\$35,000.00	\$22,805.00	\$4,000.00	\$8,195.00
TOTAL	\$1,005,940.05	\$732,585.04	\$215,467.96	\$57,887.05
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$1,502,287.00	\$1,178,689.83	\$323,596.66	\$0.51
11-000-219-105 Sal Secr. & Clerical Asst.	\$69,691.00	\$57,044.32	\$12,646.68	.00
11-000-219-11X Other Salaries	\$9,750.00	\$9,750.00	.00	.00
11-000-219-320 Purchased Prof. - Ed. Services	\$211,650.00	\$141,350.00	\$70,000.00	\$300.00
11-000-219-592 Misc Purch Ser (400-500 O/than Resid costs)	\$31,658.00	\$30,837.11	\$819.00	\$1.89
11-000-219-600 Supplies and Materials	\$18,121.25	\$9,116.17	\$7,016.97	\$1,988.11
11-000-219-800 Other Objects	\$592.00	.00	\$571.00	\$21.00
TOTAL	\$1,843,749.25	\$1,426,787.43	\$414,650.31	\$2,311.51
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$624,551.28	\$481,677.50	\$142,873.68	\$0.10
11-000-221-500 Other Purchased Services (400-500 series)	\$160,755.00	\$108,103.20	\$2,358.30	\$50,293.50
11-000-221-600 Supplies and Materials	\$113,750.00	\$47,364.39	\$2,850.00	\$63,535.61
TOTAL	\$899,056.28	\$637,145.09	\$148,081.98	\$113,829.21
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$600,881.61	\$448,074.93	\$152,806.68	.00

Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-222-500 Other Purchased Services (400-500 series)	\$544,540.00	\$498,800.58	\$45,150.94	\$588.48
11-000-222-600 Supplies and Materials	\$511,202.46	\$466,861.17	\$13,836.63	\$30,504.66
TOTAL	\$1,656,624.07	\$1,413,736.68	\$211,794.25	\$31,093.14
--- Instructional Staff Training Services ---				
11-000-223-320 Purchased Prof. - Ed. Services	\$162,100.00	\$86,718.45	\$35,782.64	\$39,598.91
11-000-223-300 Other Purchased Services (400-500 series)	\$12,975.00	\$2,323.00	\$655.00	\$9,997.00
11-000-223-600 Supplies and Materials	\$2,439.57	\$739.57	.00	\$1,700.00
TOTAL	\$177,514.57	\$89,781.02	\$36,437.64	\$51,295.91
--- Support services-general administration ---				
11-000-230-100 Salaries	\$442,454.00	\$349,961.08	\$92,492.92	\$0.00
11-000-230-108 Salaries of Attorneys	\$142,800.00	\$119,000.00	\$23,800.00	.00
11-000-230-331 Legal Services	\$110,000.00	\$30,551.96	\$78,931.88	\$516.16
11-000-230-332 Audit Fees	\$113,725.00	\$49,925.00	\$62,122.50	\$1,677.50
11-000-230-339 Other Purchased Prof. Svc.	\$69,275.00	\$33,955.00	\$16,120.00	\$19,200.00
11-000-230-585 BOE Other Purchased Prof. Svc.	\$235,630.00	\$79,433.12	\$101,265.27	\$54,931.61
11-000-230-590 Other Purchased Services	\$40,247.00	\$6,399.82	.00	\$3,551.18
11-000-230-610 General Supplies	\$13,240.50	\$23,603.85	\$4,823.74	\$11,819.41
11-000-230-820 Judgments Agst. School Dist.	\$45,000.00	\$12,275.43	\$164.45	\$800.62
11-000-230-890 Misc. Expenditures	\$52,843.75	.00	\$45,000.00	.00
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$22,139.38	\$9,132.45	\$21,571.92
TOTAL	\$1,310,166.25	\$752,300.55	\$433,853.21	\$124,012.49
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,096,735.68	\$1,737,145.65	\$359,589.68	\$0.35
11-000-240-105 Sal Sec. & Clerical Asst.	\$33,000.00	\$21,777.40	\$11,222.60	.00
11-000-240-500 Other Purchased Services	\$503,410.00	\$339,725.16	\$161,458.34	\$2,226.50
11-000-240-600 Supplies and Materials	\$44,258.31	\$35,376.61	\$6,440.57	\$2,441.13
11-000-240-800 Other Objects	\$1,884.16	\$560.50	.00	\$1,323.66
TOTAL	\$2,679,288.15	\$2,134,585.32	\$538,711.19	\$5,991.64
--- Central Services ---				
11-000-251-100 Salaries	\$951,754.00	\$680,150.06	\$271,603.94	.00
11-000-251-330 Purchased Prof. Services	\$39,000.00	\$28,693.32	\$1,990.00	\$8,310.68
11-000-251-340 Purchased Technical Services	\$115,000.00	\$76,717.10	\$16,400.00	\$21,882.90
11-000-251-592 Misc Pur Serv (400-500 series)	\$7,350.00	\$1,874.00	\$3,546.00	\$1,930.00
11-000-251-600 Supplies and Materials	\$25,750.00	\$13,394.19	\$5,200.11	\$7,155.70
11-000-251-89X Other Objects	\$39,149.00	\$10,060.10	\$12,153.18	\$16,935.72
TOTAL	\$1,178,003.00	\$810,894.77	\$310,893.23	\$56,215.00
TOTAL Cent. Svcs. & Admin IT	\$1,178,003.00	\$810,894.77	\$310,893.23	\$56,215.00
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$67,193.00	\$55,991.40	\$11,201.60	.00
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$617,095.00	\$336,984.06	\$147,270.90	\$132,840.04
11-000-261-800 Other Objects	\$11,500.00	.00	\$11,500.00	.00

Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Custodial Services ---				
11-000-262-1XX Salaries	\$695,788.00	\$392,975.46	\$169,972.50	\$132,840.04
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$126,648.50	\$105,538.80	\$21,109.70	\$0.00
11-000-262-441 Rental of Land & Bldgs Other Than Lease	\$2,025,745.00	\$1,416,003.76	\$546,777.68	\$62,963.56
11-000-262-490 Other Purchased Property Svc.	\$331,900.00	\$299,648.69	\$27,240.79	\$5,010.52
11-000-262-520 Insurance	\$383,700.00	\$178,393.05	\$186,487.76	\$18,819.19
11-000-262-590 Misc. Purchased Services	\$394,000.00	\$377,786.15	.00	\$16,213.85
11-000-262-610 General Supplies	\$474,500.00	\$429,773.71	\$20,979.09	\$23,747.20
11-000-262-622 Energy (Electricity)	\$293,022.34	\$140,565.68	\$84,802.60	\$67,654.06
11-000-262-8XX Other Objects	\$1,045,830.00	\$873,079.68	\$88,092.89	\$84,657.43
	\$52,500.00	\$625.00	\$14,826.00	\$37,049.00
TOTAL				
	\$5,127,845.84	\$3,821,414.52	\$990,316.51	\$316,114.81
--- Care and Upkeep of Grounds ---				
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$62,315.30	\$45,796.50	\$16,050.00	\$468.80
11-000-263-610 General Supplies	\$1,700.00	.00	\$1,200.00	\$500.00
TOTAL				
	\$64,015.30	\$45,796.50	\$17,250.00	\$968.80
--- Security ---				
11-000-266-100 Salaries	\$589,326.00	\$474,418.02	\$114,094.98	\$813.00
11-000-266-300 Purchased Prof. & Technical Services	\$19,218.00	\$813.00	.00	\$18,405.00
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$1,797.00	\$1,797.00	.00	.00
11-000-266-610 General Supplies	\$11,200.00	\$7,778.00	.00	\$3,422.00
TOTAL				
	\$621,541.00	\$484,806.02	\$114,094.98	\$22,640.00
TOTAL Oper & Maint of Plant Services	\$6,509,190.14	\$4,744,992.50	\$1,291,633.99	\$472,563.65
--- Student transportation services ---				
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$51,299.00	\$42,748.40	\$8,550.60	.00
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$175,604.67	\$85,842.09	\$89,762.58	.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$37,900.00	\$13,385.69	\$22,364.31	\$2,150.00
11-000-270-511 Contract Svc (btw Home & Sch.)-vendors	\$1,335,946.36	\$907,391.28	\$407,255.43	\$21,299.65
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$24,112.00	\$5,983.00	\$10,763.00	\$7,366.00
11-000-270-514 Contract Svc (Sp Ed.)-vendors	\$261,517.38	\$58,491.50	\$188,097.68	\$14,928.20
11-000-270-515 Contract Svc (Sp Ed.)-joint agreements	\$700,000.00	\$352,977.90	\$347,022.10	.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$380,000.00	\$255,595.64	\$101,983.74	\$22,420.62
11-000-270-593 Misc. Purchased Svc.- Transp.	\$400,000.00	\$400,000.00	.00	.00
11-000-270-615 Transportation Supplies	\$750.00	.00	.00	\$750.00
11-000-270-800 Misc. Expenditures	\$850.00	\$403.34	\$436.74	\$9.92
TOTAL				
	\$3,367,979.41	\$2,122,818.84	\$1,176,236.18	\$68,924.39
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$535,000.00	\$290,588.42	\$194,424.15	\$49,987.43
11-XXX-XXX-241 Other Retirement Contrib. - PERS	\$300,000.00	\$243,055.52	.00	\$56,944.48
11-XXX-XXX-248 Other Retirement - Deferred PERS	\$15,000.00	\$250.00	.00	\$14,750.00
11-XXX-XXX-250 Unemployment Compensation	\$80,000.00	.00	\$80,000.00	.00

Englewood Public School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
11-XXX-XXX-260 Workman's Compensation	\$395,000.00	\$268,181.31	.00	\$126,818.69
11-XXX-XXX-270 Health Benefits	\$6,513,054.32	\$4,627,601.27	\$1,885,453.05	.00
11-XXX-XXX-280 Tuition Reimbursement	\$21,267.00	\$18,967.00	.00	\$2,300.00
11-XXX-XXX-290 Other Employee Benefits	\$250,000.00	\$82,129.55	\$167,870.45	.00
TOTAL	\$8,109,321.32	\$5,530,773.07	\$2,327,747.65	\$250,800.60
Total Undistributed Expenditures	\$35,070,077.78	\$24,187,216.87	\$9,478,417.60	\$1,404,443.31
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$61,196,067.80	\$43,525,076.26	\$15,768,112.92	\$1,902,878.62
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$61,196,067.80	\$43,525,076.26	\$15,768,112.92	\$1,902,878.62

Englewood Public School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Regular programs-instruction				
12-120-100-730 Grades 1-5	\$30,000.00	\$30,000.00	.00	.00
12-140-100-730 Grades 9-12	\$9,333.02	\$8,994.02	.00	\$339.00
Special education - instruction				
12-4XX-100-730 School-spons. & oth instr prog	\$15,000.00	\$7,165.00	\$4,950.00	\$2,885.00
Undistributed expenses				
12-000-100-730 Instruction	\$85,618.00	\$85,618.00	.00	.00
12-000-261-730 Undist. Exp.-Req. Maint. Schl Facilities	\$45,065.00	\$45,065.00	.00	.00
12-000-266-730 Undist. Exp.-Security	\$14,985.00	\$14,985.00	.00	.00
Undist. Exp. - Non-instructional Services				
TOTAL				
12-000-400-334 Architectural/Engineering Services	\$10,000.00	\$3,193.53	\$4,808.00	\$1,998.47
12-000-400-390 Other Purchased Prof. & Tech Services	\$120,100.70	\$107,094.89	\$7,115.00	\$5,890.81
12-000-400-450 Construction Services	\$1,410,857.00	\$688,586.38	\$559,433.23	\$162,837.39
12-000-400-800 Other objects	\$184,772.00	.00	\$184,772.00	.00
12-000-400-932 Capital Outlay tfr to Captl. Projects	\$2,494,420.00	\$2,494,420.00	.00	.00
Sub Total	\$4,220,149.70	\$3,293,294.80	\$756,128.23	\$170,726.67
TOTAL				
	\$4,220,149.70	\$3,293,294.80	\$756,128.23	\$170,726.67
TOTAL CAPITAL OUTLAY EXPENDITURES				
	\$4,420,150.72	\$3,485,121.82	\$761,078.23	\$173,950.67

Englewood Public School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 10 Month Period Ending 04/30/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
10-000-100-56X Transfer of Funds to Charter Schls.	\$2,101,503.00	\$1,740,693.87	\$354,939.13	\$5,870.00
TOTAL GENERAL FUND EXPENDITURES	\$67,717,721.52	\$48,750,891.95	\$16,884,130.28	\$2,082,699.29

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Englewood Public School District
General Fund - Fund 10 (including subfunds 18 & 19)

For 10 Month Period Ending 04/30/2015

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

Board Secretary/Business Administrator

Date

Accounts that are not included in Details of the Report of the Secretary

ACCOUNT NUMBER	DESCRIPTION	APPROPRIATION	EXPENDITURE	ENCUMBRANCES	AVAILABLE BALANCE
11-000-266-320	UE S PUR PRO & TECH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 10 Month Period Ending 04/30/15

ASSETS AND RESOURCES

--- A S S E T S ---		
101	Cash in bank	\$152,958.80
	Accounts receivable:	
141	Intergovernmental - State	(\$352,136.00)
142	Intergovernmental - Federal	\$1,189,258.00
		<hr/>
		\$837,122.00

--- R E S O U R C E S ---		
301	Estimated Revenues	\$4,771,669.76
302	Less Revenues	(\$2,091,549.47)
		<hr/>
		\$2,680,120.29
		<hr/>
Total assets and resources		\$3,670,201.09
		<hr/>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 10 Month Period Ending 04/30/15

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---		
411	Intergovernmental accounts payable - State	\$142,750.00
421	Accounts Payable	\$13,125.60
481	Deferred revenues	\$1,055,984.12
	Other current liabilities	\$129,634.00
TOTAL LIABILITIES		<u>\$1,341,493.72</u>

FUND BALANCE

--- Appropriated ---		
753	Reserve for encumbrances - Current Year	\$1,334,961.83
754	Reserve for encumbrances - Prior Year	\$802.43
601	Appropriations	\$4,771,669.76
602	Less: Expenditures	\$2,443,764.82
603	Encumbrances	\$1,334,961.83 (\$3,778,726.65)
		<u>\$992,943.11</u>
TOTAL FUND BALANCE		<u>\$2,328,707.37</u>
TOTAL LIABILITIES AND FUND EQUITY		<u>\$3,670,201.09</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
Special Revenue Fund - Fund 20
INTERIM STATEMENTS COMPARING

BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE

For 10 Month Period Ending 04/30/15

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$42,777.50	\$42,777.50		.00
3XXX From State Sources	\$2,066,326.26	\$1,498,416.97		\$567,909.29
4XXX From Federal Sources	\$2,662,566.00	\$550,355.00		\$2,112,211.00
TOTAL REVENUE/SOURCES OF FUNDS	\$4,771,669.76	\$2,091,549.47		\$2,680,120.29
*** EXPENDITURES ***				
LOCAL PROJECTS:				
STATE PROJECTS:				
Preschool Education Aid	\$101,722.76	\$31,433.16	\$4,390.47	\$65,899.13
Nonpublic textbooks	\$1,300,556.00	\$736,778.71	\$424,030.34	\$139,746.95
Nonpublic auxiliary services	\$111,653.00	\$88,336.55	\$8,621.93	\$14,694.52
Nonpublic handicapped services	\$18,847.00	\$985.38	\$17,861.62	.00
Nonpublic nursing services	\$308,878.00	\$198,181.17	\$110,696.83	.00
Nonpublic Technology Aid	\$195,770.00	\$158,066.57	\$37,703.43	.00
	\$59,968.00	\$20,939.80	\$3,228.00	\$35,800.20
TOTAL STATE PROJECTS	\$1,995,672.00	\$1,203,288.18	\$602,142.15	\$190,241.67
FEDERAL PROJECTS:				
NCLB Title I - Part A/D	\$741,086.00	\$422,329.30	\$145,619.26	\$173,137.44
I.D.E.A. Part B (Handicapped)	\$1,439,002.00	\$635,317.81	\$474,797.53	\$328,886.66
NCLB Title II - Part A/D	\$339,942.00	\$105,368.08	\$55,449.35	\$179,124.57
NCLB Title III - English Language Enhancement	\$104,178.00	\$32,388.01	\$39,522.02	\$32,267.97
Other Special Programs	\$11,713.00	.00	.00	\$11,713.00
Vocational Education	\$38,354.00	\$13,640.28	\$13,041.05	\$11,672.67
TOTAL FEDERAL PROJECTS	\$2,674,275.00	\$1,209,043.48	\$728,429.21	\$736,802.31
*** TOTAL EXPENDITURES ***	\$4,771,669.76	\$2,443,764.82	\$1,334,961.83	\$992,943.11

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
SPECIAL REVENUE - FUND 20
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 10 Month Period Ending 04/30/15

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$42,777.50	\$42,777.50	\$0.00
Total Revenues from Local Sources	\$42,777.50	\$42,777.50	\$0.00
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$1,300,556.00	\$852,144.00	\$448,412.00
32XX Other Restricted Entitlements	\$765,770.26	\$646,272.97	\$119,497.29
Total Revenue from State Sources	\$2,066,326.26	\$1,498,416.97	\$567,909.29
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,081,032.00	\$348,719.00	\$732,313.00
4491-94 Title III	\$104,178.00	.00	\$104,178.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,439,002.00	\$176,673.00	\$1,262,329.00
4430-39 Vocational Education	\$38,354.00	\$24,963.00	\$13,391.00
Total Revenues from Federal Sources	\$2,662,566.00	\$550,355.00	\$2,112,211.00
TOTAL REVENUES/SOURCES OF FUNDS	\$4,771,669.76	\$2,091,549.47	\$2,680,120.29

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
Special Revenue Fund - Fund 20
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 10 Month Period Ending 04/30/15

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$779,248.00	\$604,195.20	\$143,387.60	\$31,665.20
20-218-100-500 Other purchased servs. (400-500 series)	\$254,500.00	\$3,000.00	\$250,000.00	\$1,500.00
20-218-100-600 General Supplies	\$35,000.00	\$25,486.11	\$6,600.14	\$2,913.75
20-218-100-800 Other objects	\$808.00	.00	.00	\$808.00
TOTAL Instruction	\$1,069,556.00	\$632,681.31	\$399,987.74	\$36,886.95
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$55,000.00	\$45,219.32	\$9,780.68	.00
20-218-200-103 Salaries of Program Directors	\$71,000.00	\$58,878.08	\$12,121.92	.00
20-218-200-511 Contr. Trans. Serv. (Ret. Home & Sch)	\$100,000.00	.00	.00	\$100,000.00
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$5,000.00	.00	\$2,140.00	\$2,860.00
TOTAL Support Services	\$231,000.00	\$104,097.40	\$24,042.60	\$102,860.00
TOTAL PRESCHOOL EDUCATION AID	\$1,300,556.00	\$736,778.71	\$424,030.34	\$139,746.95
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$3,471,113.76	\$1,706,986.11	\$910,931.49	\$853,196.16
TOTAL EXPENDITURE	\$4,771,669.76	\$2,443,764.82	\$1,334,961.83	\$992,943.11

REPORT OF THE SECRETARY CERTIFICATION PAGE

TO THE BOARD OF EDUCATION
Englewood Public School District

Special Revenue Fund - Fund 20
For 10 Month Period Ending 04/30/15

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

	Date
_____ Board Secretary/Business Administrator	

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 10 Month Period Ending 04/30/15

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		\$2,778,463.24
	Accounts receivable:		
140	Intergovernmental - Accts. Recvble.	\$807,996.00	
141	Intergovernmental - State	\$854,951.00	
			<u>\$1,662,947.00</u>

--- R E S O U R C E S ---

301	Estimated Revenues	\$2,494,420.00	
302	Less Revenues	(\$2,496,780.85)	
			<u>(\$2,360.85)</u>

Total assets and resources

\$4,439,049.39

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 10 Month Period Ending 04/30/15

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- App r o p r i a t e d ---

753	Reserve for encumbrances - Current Year	\$1,017.84
754	Reserve for encumbrances - Prior Year	\$4,563.90
601	Appropriations	\$4,639,163.18
602	Less : Expenditures	\$198,114.17
603	Encumbrances	\$5,581.74 (\$203,695.91)

\$4,435,467.27

Total Appropriated

\$4,441,049.01

--- U n a p p r o p r i a t e d ---

770	Fund balance	\$2,027,591.59
303	Budgeted Fund Balance	(\$2,029,591.21)

TOTAL FUND BALANCE

\$4,439,049.39

TOTAL LIABILITIES AND FUND EQUITY

\$4,439,049.39

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District

Capital Projects Fund - Fund 30
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 10 Month Period Ending 04/30/15

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
5200				.00
Transfers from other funds	\$1,282,427.00	\$1,282,427.00		
Other	\$1,211,993.00	\$1,214,353.85		(\$2,360.85)
TOTAL REVENUE/SOURCES OF FUNDS	\$2,494,420.00	\$2,496,780.85		(\$2,360.85)
*** EXPENDITURES ***				
30-XXX-XXX-73X Equipment	\$510,125.00	\$10,125.00	.00	\$500,000.00
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-334 Architectural/Engineering Services	\$80,000.00	.00	.00	\$80,000.00
30-000-4XX-390 Other purchased prof. & tech. serv.	\$150,000.00	\$42,580.10	.00	\$107,419.90
30-000-4XX-450 Construction services	\$3,758,055.27	\$145,409.07	\$5,581.74	\$3,607,064.46
30-000-4XX-610 Supplies & Materials	\$11,615.91	.00	.00	\$11,615.91
30-000-4XX-780 Infrastructure	\$129,367.00	.00	.00	\$129,367.00
Total fac.acq.and constr. serv.	\$4,129,038.18	\$187,989.17	\$5,581.74	\$3,935,467.27
TOTAL EXPENDITURES	\$4,639,163.18	\$198,114.17	\$5,581.74	\$4,435,467.27
*** TOTAL EXPENDITURES AND TRANSFERS	\$4,639,163.18	\$198,114.17	\$5,581.74	\$4,435,467.27

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Englewood Public School District

Capital Projects Fund - Fund 30
For 10 Month Period Ending 04/30/15

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

_____	_____
Board Secretary/Business Administrator	Date

Accounts that are not included in Details of the REPORT OF THE SECRETARY

ACCOUNT NUMBER	DESCRIPTION	APPROPRIATION	EXPENDITURE	ENCUMBRANCES	AVAILABLE BALANCE
30-915-400-781	INFRASTRUCTURE CLEVE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District
Debt Service Fund - Fund 40
Interim Balance Sheet
For 10 Month Period Ending 04/30/15

ASSETS AND RESOURCES

--- A S S E T S ---		
101	Cash in bank	(\$425,922.02)
121	Tax levy receivable	\$521,844.67
--- R E S O U R C E S ---		
301	Estimated Revenues	\$2,173,564.38
302	Less Revenues	(\$2,087,378.16)
		<u>\$86,186.22</u>
Total assets and resources		<u>\$182,108.87</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District

Debt Service Fund - Fund 40
Interim Balance Sheet
For 10 Month Period Ending 04/30/15

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---	
Other current liabilities	\$9,724.00
TOTAL LIABILITIES	\$9,724.00

FUND BALANCE

--- Appropriated ---	
Reserved fund balance:	
601 Appropriations	\$2,173,564.38
602 Less : Expenditures	\$2,173,564.38
---	---
Unappropriated	(\$2,173,564.38)
770 Fund Balance	\$172,384.87

TOTAL FUND BALANCE
TOTAL LIABILITIES AND FUND EQUITY

\$172,384.87
\$182,108.87

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$2,173,564.38	\$2,173,564.38	\$0.00
Revenues	(\$2,173,564.38)	(\$2,087,378.16)	(\$86,186.22)
---	---	---	---
Change in Maint. / Capital reserve account	\$0.00	\$86,186.22	(\$86,186.22)
Subtotal	\$0.00	\$86,186.22	(\$86,186.22)
Less: Adjust for prior year encumb.	\$0.00	\$0.00	\$0.00
Budgeted Fund Balance	\$0.00	\$86,186.22	(\$86,186.22)

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 10 Month Period Ending 04/30/15

		BUDGETED	ACTUAL TO	NOTE: OVER	UNREALIZED
		ESTIMATED	DATE	OR (UNDER)	BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
--- Local Sources ---					
1210	Local tax levy	\$2,087,377.38	\$2,087,378.16		(\$0.78)
Total Local Sources					
		\$2,087,377.38	\$2,087,378.16		(\$0.78)
--- State Sources ---					
Total State Sources					
		\$86,187.00	\$0.00		\$86,187.00
TOTAL REVENUE/SOURCES OF FUNDS					
		\$2,173,564.38	\$2,087,378.16		\$86,186.22

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Englewood Public School District

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 10 Month Period Ending 04/30/15

*** EXPENDITURES ***

--- Debt Service - Regular ---

40-701-510-834 Interest on Bonds
40-701-510-910 Redemption of Principal

	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	\$600,564.38	\$600,564.38	.00
	\$1,573,000.00	\$1,573,000.00	.00
TOTAL	\$2,173,564.38	\$2,173,564.38	\$0.00

TOTAL USES OF FUNDS BEFORE TRANSFERS

\$2,173,564.38	\$2,173,564.38	\$0.00
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*** TOTAL USES OF FUNDS ***

\$2,173,564.38	\$2,173,564.38	\$0.00
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REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Englewood Public School District
Debt Service Fund - Fund 40

For 10 Month Period Ending 04/30/15

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

_____	_____
Board Secretary/Administrator	Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

ESEA Waiver - School Profiles 2014

03-1370-040

Englewood Public School District

Dwight Morrow High School/Academies@Englewood

This table presents the participation and performance determinations for this school under ESEA Flexibility.

School Performance - English Language Arts

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	253	0.4	YES	243	93.0	88.9	MET GOAL
White			-			-	-
Black	90	0.0	YES	88	87.5	84.5	YES
Hispanic	86	1.2	YES	78	93.6	88.5	MET GOAL
American Indian			-			-	-
Asian	44	0.0	YES	44	100.0	90	MET GOAL
Two or More Races			-			-	-
Students with Disabilities			-			-	-
Limited English Proficiency			-			-	-
Economically Disadvantaged	141	0.0	YES	133	90.9	85.2	MET GOAL

School Performance - Mathematics

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	253	0.8	YES	242	71.1	76.4	YES*
White			-			-	-
Black	90	0.0	YES	88	55.7	64.4	YES*
Hispanic	86	2.3	YES	77	70.1	78	YES*
American Indian			-			-	-
Asian	44	0.0	YES	44	95.4	90	MET GOAL
Two or More Races			-			-	-
Students with Disabilities			-			-	-
Limited English Proficiency			-			-	-
Economically Disadvantaged	141	0.7	YES	132	61.4	67.8	YES*

Only Includes full year students for performance (Time In School < Year students are removed)

'-' Indicates too few students to determine (N<40 for Participation and N<30 for Performance)

Sources - HSPA bank cohort for high school ; NJASK for grades 3 through 8 ; grad rate for sub groups with N-size>=30

Performance Index

MET GOAL	Statewide Performance Goal of 90% - MET	YES*	Progress Target (Confidence Interval applied) - MET
YES	Progress Target or Participation Rate - MET	NO	Progress Target or Participation Rate - NOT MET

Graduation Rate (High School)

Subgroup	MET 2013 4yr Grad Rate >=78%	OR	Met 2012 5 yr Grad rate >=85%	Met Grad Rate Indicator
Schoolwide	YES			YES
White				
Black	YES			YES
Hispanic	NO		NO	NO
American Indian				
Asian	YES			YES
Two or More Races				
Students with Disabilities				
Limited English Proficiency				
Economically Disadvantaged	NO		NO	NO

**Attendance
(Grades 3 through 8)
MET 2013 Attendance
Rate >=90%**

ESEA Waiver - School Profiles 2014

03-1370-076

Englewood Public School District

Janis E. Dismus Middle School

This table presents the participation and performance determinations for this school under ESEA Flexibility.

School Performance - English Language Arts

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	396	0.3	YES	365	59.7	62	YES*
White			-			-	-
Black	191	0.5	YES	177	62.1	61.7	YES
Hispanic	167	0.0	YES	152	54.0	60.2	YES*
American Indian			-			-	-
Asian			-			-	-
Two or More Races			-			-	-
Students with Disabilities	56	1.8	YES	49	22.4	34.9	NO
Limited English Proficiency			-			-	-
Economically Disadvantaged	189	0.5	YES	169	58.0	59.1	YES*

School Performance - Mathematics

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	396	0.3	YES	365	39.8	53.8	NO
White			-			-	-
Black	191	0.5	YES	177	40.1	52	NO
Hispanic	167	0.0	YES	152	34.2	53.8	NO
American Indian			-			-	-
Asian			-			-	-
Two or More Races			-			-	-
Students with Disabilities	56	1.8	YES	49	24.5	33.8	YES*
Limited English Proficiency			-			-	-
Economically Disadvantaged	189	0.5	YES	169	34.9	50.8	NO

Only Includes full year students for performance (Time In School < Year students are removed)

'-' Indicates too few students to determine (N<40 for Participation and N<30 for Performance)

Sources - HSPA bank cohort for high school ; NJASK for grades 3 through 8 ; grad rate for sub groups with N-size>=30

Performance Index

MET GOAL	Statewide Performance Goal of 90% - MET	YES*	Progress Target (Confidence Interval applied) - MET
YES	Progress Target or Participation Rate - MET	NO	Progress Target or Participation Rate - NOT MET

Graduation Rate (High School)

Subgroup	MET 2013 4yr Grad Rate >=78%	OR	Met 2012 5 yr Grad rate >=85%	Met Grad Rate Indicator
Schoolwide				
White				
Black				
Hispanic				
American Indian				
Asian				
Two or More Races				
Students with Disabilities				
Limited English Proficiency				
Economically Disadvantaged				

**Attendance
(Grades 3 through 8)
MET 2013 Attendance
Rate >=90%**

YES

ESEA Waiver - School Profiles 2014

03-1370-060

Englewood Public School District

Dr. Leroy McCloud Elementary School

This table presents the participation and performance determinations for this school under ESEA Flexibility.

School Performance - English Language Arts

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	565	0.9	YES	489	53.8	64.1	NO
White			-			-	-
Black	283	1.1	YES	241	50.2	65.2	NO
Hispanic	241	0.0	YES	217	56.7	59.2	YES*
American Indian			-			-	-
Asian			-			-	-
Two or More Races			-			-	-
Students with Disabilities	82	0.0	YES	73	16.4	43	NO
Limited English Proficiency	42	0.0	YES	33	51.5	68.2	YES*
Economically Disadvantaged	336	0.3	YES	296	50.3	60	NO

School Performance - Mathematics

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	565	0.7	YES	490	64.9	76.6	NO
White			-			-	-
Black	283	1.1	YES	241	60.2	72.3	NO
Hispanic	241	0.0	YES	217	68.7	80.4	NO
American Indian			-			-	-
Asian			-			-	-
Two or More Races			-			-	-
Students with Disabilities	82	0.0	YES	73	31.5	50.6	NO
Limited English Proficiency	42	0.0	YES	33	39.4	82.6	NO
Economically Disadvantaged	336	0.0	YES	296	62.8	75.8	NO

Only Includes full year students for performance (Time In School < Year students are removed)

'-' Indicates too few students to determine (N<40 for Participation and N<30 for Performance)

Sources - HSPA bank cohort for high school ; NJASK for grades 3 through 8 ; grad rate for sub groups with N-size>=30

Performance Index

MET GOAL	Statewide Performance Goal of 90% - MET	YES*	Progress Target (Confidence Interval applied) - MET
YES	Progress Target or Participation Rate - MET	NO	Progress Target or Participation Rate - NOT MET

Graduation Rate (High School)

Subgroup	MET 2013 4yr Grad Rate >=78%	OR	Met 2012 5 yr Grad rate >=85%	Met Grad Rate Indicator
Schoolwide				
White				
Black				
Hispanic				
American Indian				
Asian				
Two or More Races				
Students with Disabilities				
Limited English Proficiency				
Economically Disadvantaged				

**Attendance
(Grades 3 through 8)
MET 2013 Attendance
Rate >=90%**

YES

ESEA Waiver - School Profiles 2014

03-1370-086

Englewood Public School District

Dr. John Grieco Elementary School

This table presents the participation and performance determinations for this school under ESEA Flexibility.

School Performance - English Language Arts

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	179	0.0	YES	167	67.1	65.3	YES
White			-			-	-
Black	61	0.0	YES	58	67.2	65.4	YES
Hispanic	97	0.0	YES	90	67.7	62	YES
American Indian			-			-	-
Asian			-			-	-
Two or More Races			-			-	-
Students with Disabilities			-			-	-
Limited English Proficiency			-			-	-
Economically Disadvantaged	100	0.0	YES	95	68.4	59.1	YES

School Performance - Mathematics

Subgroup	Statewide Participation Rate - 95%			Statewide Performance Goal - 90%			
	# Enrolled	% Not Tested	Met Participation	Total Valid Scores	% Proficient	Target	Met Performance
Schoolwide	179	0.0	YES	167	71.2	84.2	NO
White			-			-	-
Black	61	0.0	YES	58	56.9	82.4	NO
Hispanic	97	0.0	YES	90	78.9	84.4	YES*
American Indian			-			-	-
Asian			-			-	-
Two or More Races			-			-	-
Students with Disabilities			-			-	-
Limited English Proficiency			-			-	-
Economically Disadvantaged	100	0.0	YES	95	68.5	80.9	NO

Only Includes full year students for performance (Time In School < Year students are removed)

'-' Indicates too few students to determine (N<40 for Participation and N<30 for Performance)

Sources - HSPA bank cohort for high school ; NJASK for grades 3 through 8 ; grad rate for sub groups with N-size>=30

Performance Index

MET GOAL	Statewide Performance Goal of 90% - MET	YES*	Progress Target (Confidence Interval applied) - MET
YES	Progress Target or Participation Rate - MET	NO	Progress Target or Participation Rate - NOT MET

Graduation Rate (High School)

Subgroup	MET 2013 4yr Grad Rate >=78%	OR	Met 2012 5 yr Grad rate >=85%	Met Grad Rate Indicator
Schoolwide				
White				
Black				
Hispanic				
American Indian				
Asian				
Two or More Races				
Students with Disabilities				
Limited English Proficiency				
Economically Disadvantaged				

**Attendance
(Grades 3 through 8)
MET 2013 Attendance
Rate >=90%**

YES

2014-2015 Progress Targets Action Plan Assurances*

County Code: 03	LEA Code: 1370
County Code: 03	LEA Name: Englewood City Schools

New Jersey's Elementary and Secondary Education Act (ESEA) Flexibility Request requires that New Jersey implement an accountability system with differentiated recognitions, interventions and supports. Section 2F of the Request charges the New Jersey Department of Education (NJDOE) with providing incentives and supports to schools that are not classified as a Priority or Focus School. To appropriately identify the supports needed for schools that did not meet their 2014 progress targets and/or graduation rate targets, districts must document their actions to address the needs of student populations that did not meet their proficiency targets. The district should use the attached template to summarize their schools' actions during the 2014-2015 school year to provide interventions that address the needs of the specific student populations. Use additional forms, as needed.

The district must review and sign the Progress Targets Action Plan assurances and fax a signed copy of this page to its local County Office of Education.

The signature of the district's Chief School Administrator and President of the Board of Education below assures that the district:

(For all schools)

- Documented each school's intervention efforts for student subpopulations that did not meet their 2014 progress targets and/or graduation rate targets in the Progress Targets Action Plan;
- Reviewed each school's *2014 ESEA Waiver School Profile* and *ESEA Waiver Annual Progress Targets* located on the NJDOE's web page at <http://www.nj.gov/education/title1/accountability/progress/14/pw/> with the appropriate stakeholders.

Chief School Administrator's Name: Michael Roth

Chief School Administrator's Signature
--

Date: 12/11/14

Board President's Name: Howard Haughton

Board President's Signature

Date: 12/11/14

* This form must be faxed to the County Office of Education.

2014-2015 Progress Targets Action Plan Assurances*

SCHOOL CODE:	SCHOOL NAME: Dwight Morrow High School
Content Area:	<input type="checkbox"/> <i>English Language Arts</i> <input type="checkbox"/> <i>Mathematics</i>
Subgroup(s) Not Meeting Progress Targets for proficiency and/or other measures:	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	

Subgroup(s) Not Meeting Graduation Rate Target	<input type="checkbox"/> Black <input checked="" type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input checked="" type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	See Action Steps below

Amount of Title I, Part A Funds Allocated for Intervention:* (Indicate "N/A") if school does not receive Title I funds)	\$196,000.00
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Action Steps		Persons Responsible	Additional Resources Dedicated	Due Date - Timeline
1	Reviewed graduation rate and data, including subgroups with the Director of Guidance and District Data person.	Principal & Administrative Team	n/a	Completed December, 2013
2	Offer credit recovery options for students in need of credits	Principal & Director of Guidance	n/a	December, 2014 through June 2015
3	Utilize Parent Liaisons to verify students exiting district	Admin Team	n/a	September, 2014 through June 2015
4	Make the following recommendations to the Superintendent: (1) Purchase an online student registration program such as <i>InfoSnap</i> or <i>EZ Register</i> . Both were researched by Ms.	Principal (& Superintendent)	TBD	December 2013; resubmitted on December 2014

2014-2015 Progress Targets Action Plan Assurances*	
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<p>Roche and would allow for better placement of bilingual students once they enter our district, thereby addressing some of the graduation rates related to our bilingual student population. Each program is around \$18,000.00, but could also be used for AE admissions, thereby saving clerical time for a secretary.</p> <p>(2) Take advantage of the APPEAL PROCESS afforded by the state of New Jersey prior to the August 31 cut-off date.</p> <p>(3) Provide point-of-entry assessments for new bilingual students to help determine the correct placement in program. Recently, many students have been steered into mainstream classes though not at all equipped to do so. We will share this concern with the Guidance Counselor associated with this matter.</p> <p>(4) Assign a district person to follow up on the students that are unaccounted in this report period. Although we cannot revise our stats, we need to see if there is a pattern for students that were missed, and look for them in the upcoming report for this year. This spring, 14 students were identified as “transfer/unverified.” We do not know their status and this number could have been addressed. Additionally, there were 6 of 7 students identified as not being in a subgroup and not counted in our graduation total, yet 6 of the 7 students did graduate on time.</p>			
	Director of Guidance	n/a	June, 2015
	Supervisor of Bilingual & ESL	n/a	September 2014 through June 2015
	TBD/ Attendance Secretary?	TBD	TBD

2014-2015 Progress Targets Action Plan Assurances*

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*Title I funds must be used to supplement, and not supplant state and local funds.

Add additional forms as needed.

County Code: 03	LEA Code: 1370
County Code: 03	LEA Name: Englewood City Public School

New Jersey's Elementary and Secondary Education Act (ESEA) Flexibility Request requires that New Jersey implement an accountability system with differentiated recognitions, interventions and supports. Section 2F of the Request charges the New Jersey Department of Education (NJDOE) with providing incentives and supports to schools that are not classified as a Priority or Focus School. To appropriately identify the supports needed for schools that did not meet their 2014 progress targets and/or graduation rate targets, districts must document their actions to address the needs of student populations that did not meet their proficiency targets. The district should use the attached template to summarize their schools' actions during the 2014-2015 school year to provide interventions that address the needs of the specific student populations. Use additional forms, as needed.

The district must review and sign the Progress Targets Action Plan assurances and fax a signed copy of this page to its local County Office of Education.

The signature of the district's Chief School Administrator and President of the Board of Education below assures that the district:

(For all schools)

- Documented each school's intervention efforts for student subpopulations that did not meet their 2014 progress targets and/or graduation rate targets in the Progress Targets Action Plan;
- Reviewed each school's *2014 ESEA Waiver School Profile* and *ESEA Waiver Annual Progress Targets* located on the NJDOE's web page at <http://www.nj.gov/education/title1/accountability/progress/14/pw/> with the appropriate stakeholders.

Chief School Administrator's Name Mr. Michael Roth, Interim Superintendent

2014-2015 Progress Targets Action Plan
Assurances*

Chief School Administrator's Signature

Date:

Board President's Name **Mr. Howard Haughton**

Board President's Signature

Date:

* This form must be faxed to the County Office of Education.

2014-2015 Progress Targets Action Plan

Assurances*

SCHOOL CODE: 03-1370-076	SCHOOL NAME: JANIS E. DISMUS MIDDLE SCHOOL
Content Area:	<input checked="" type="checkbox"/> <i>English Language Arts</i> <input type="checkbox"/> <i>Mathematics</i>
Subgroup(s) Not Meeting Progress Targets for proficiency and/or other measures:	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input checked="" type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	<ul style="list-style-type: none"> Institute an <i>Extended Day LAL</i> program for 7th & 8th graders for 17 weeks (Tier II and Tier III). Monitor ongoing growth and enhance utilization of <i>READ180</i> for remediation Lexile levels 500-1085. Monitor effectiveness and enhance support for <i>System 44</i> that focuses on lower Lexile levels 499- 0. Bolster Student Data Profiles with usage of Scholastic Reading Inventory (SRI) & Scholastic Phonics Inventory (SPI) to supplement STAR Renaissance Assessments. Maintain role of Full-Time Interventionist in Read 180 program and also use as a “liaison” for Scholastic programs district wide. Continue a school-wide thrust on Higher Level Thinking Questioning in all classes. Infuse multiple STAR Renaissance assessment “windows” into JDMS Instructional Cycle (with progress monitoring every four weeks). Implement LAL mandatory PARCC Tutorials/lessons online (which must be included in the teacher’s weekly lesson plans). Solidify implementation of Standards Based Grading @ JDMS.
Subgroup(s) Not Meeting Graduation Rate Target	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	N/A
Amount of Title I, Part A Funds Allocated	

2014-2015 Progress Targets Action Plan Assurances*

for Intervention:* (Indicate "N/A") if school does not receive Title I funds)	\$83,133.00
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Action Steps		Persons Responsible	Additional Resources Dedicated	Due Date - Timeline
1	Authorize and post for positions, hire staff and initiate Extended Day Program	Administration, Central Office Administration, Teachers & Parents	Program Specific Materials	December 2014 through April 2015
2	Identify students for all intervention support, notify parents for student participation and create schedule for Intervention Classes	Administration, Secretaries, Teachers & Parents	STAR Renaissance Read 180 System 44	September 2014 through May 2015
3	Coordinate with Director of Englewood Recreation Department, season-specific sports Coaches, Teachers and Transportation Office to ensure that "program overlap" does not create additional stressors for parents and students (availability of tutorial days of other subjects, bus transportation vs. parent pick-up, Dine to Learn, etc.)	Merle Simmons, Coaches, Heather Waldron, Teachers, Guidance Counselors & Parents	Transportation Budget	December 2014 through April 2015
4	Establish yearlong training cycle for Scholastic Web Based Programs, determine effectiveness of program with program specific assessments and analyze data for instructional purposes.	Administration, Office of Curriculum and Instruction & Teachers	Scholastic Coaches, SRI, SPI & STAR	2014-2015 School Year
5	Utilize Instructional Coaches and Team Leaders to support Co-Teaching model, sharpen CCSS aligned lessons and assist in modeling best instructional/assessment practices.	Instructional Coaches, Team Leaders, STAR Champions, Teachers & Administrators	N/A	2014-2015 School Year
6	Maximize embedded Professional Learning via Team meetings, Team Leader Meetings, Staff Meetings, Content Area Meetings, Grade Level Meetings and the introduction of the JDMS Professional Enrichment Schedule for 2014-2015.	Instructional Coaches, Team Leaders, STAR Champions, Teachers & Administrators	N/A	2014-2015 School Year

*Title I funds must be used to supplement, and not supplant state and local funds.
Add additional forms as needed.

2014-2015 Progress Targets Action Plan
Assurances*

2014-2015 Progress Targets Action Plan Assurances*

SCHOOL CODE: 03-1370-076	SCHOOL NAME: JANIS E. DISMUS MIDDLE SCHOOL
Content Area:	<i>English Language Arts</i> <input checked="" type="checkbox"/> <i>Mathematics</i>
Subgroup(s) Not Meeting Progress Targets for proficiency and/or other measures:	<input checked="" type="checkbox"/> Black <input checked="" type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input checked="" type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input checked="" type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	<ul style="list-style-type: none"> Institute an <i>Extended Day Math</i> program for 7th & 8th graders for 17 weeks (Tier II and Tier III). Monitor ongoing growth and enhance utilization of <i>MATH 180</i> for remediation. Bolster Student Data Profiles with usage of Scholastic Math Inventory (SMI) to supplement STAR Renaissance Assessments. Maintain role of Quasi-Math Coach/ MATH 180 Teacher and also use as a “liaison” to bridge concepts to the Progressive Math Initiative. Continue a school-wide thrust on Higher Level Thinking Questioning in all classes. Infuse multiple STAR Renaissance assessment “windows” into JDMS Instructional Cycle (with progress monitoring every four weeks). Implement Math mandatory PARCC Tutorials/lessons online (which must be included in the teacher’s weekly lesson plans). Solidify implementation of Standards Based Grading @ JDMS.

Subgroup(s) Not Meeting Graduation Rate Target	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	N/A

Amount of Title I, Part A Funds Allocated for Intervention:* (Indicate “N/A”) if school does not receive Title I funds)	\$83,133
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2014-2015 Progress Targets Action Plan

Assurances*

Action Steps		Persons Responsible	Additional Resources Dedicated	Due Date - Timeline
1	Authorize and post for positions, hire staff and initiate Extended Day Program	Administration, Central Office Administration, Teachers & Parents	Program Specific Materials	December 2014 through April 2015
2	Identify students for all intervention support, notify parents for student participation and create schedule for Intervention Classes	Administration, Secretaries, Teachers & Parents	STAR Renaissance MATH 180	September 2014 through May 2015
3	Coordinate with Director of Englewood Recreation Department, season-specific sports Coaches, Teachers and Transportation Office to ensure that “program overlap” does not create additional stressors for parents and students (availability of tutorial days of other subjects, bus transportation vs. parent pick-up, Dine to Learn, etc.)	Merle Simons, Coaches, Heather Waldron, Teachers, Guidance Counselors & Parents	Transportation Budget	December 2014 through April 2015
4	Establish yearlong training cycle for Scholastic Web Based Programs, determine effectiveness of program with program specific assessments and analyze data for instructional purposes.	Administration, Office of Curriculum and Instruction & Teachers	Scholastic Coaches, SMI and STAR	2014-2015 School Year
5	Utilize Instructional Coaches and Team Leaders to support Co-Teaching model, sharpen CCSS aligned lessons and assist in modeling best instructional/assessment practices.	Instructional Coaches, Team Leaders, STAR Champions, Teachers & Administrators	N/A	2014-2015 School Year
6	Maximize embedded Professional Learning via Team meetings, Team Leader Meetings, Staff Meetings, Content Area Meetings, Grade Level Meetings and the introduction of the JDMS Professional Enrichment Schedule for 2014-2015.	Instructional Coaches, Team Leaders, STAR Champions, Teachers & Administrators	N/A	2014-2015 School Year

*Title I funds must be used to supplement, and not supplant state and local funds.

Add additional forms as needed.

County Code: 03	LEA Code: 1370
County Code: 03	LEA Name: Englewood City Public Schools

2014-2015 Progress Targets Action Plan Assurances*

New Jersey's Elementary and Secondary Education Act (ESEA) Flexibility Request requires that New Jersey implement an accountability system with differentiated recognitions, interventions and supports. Section 2F of the Request charges the New Jersey Department of Education (NJDOE) with providing incentives and supports to schools that are not classified as a Priority or Focus School. To appropriately identify the supports needed for schools that did not meet their 2014 progress targets and/or graduation rate targets, districts must document their actions to address the needs of student populations that did not meet their proficiency targets. The district should use the attached template to summarize their schools' actions during the 2014-2015 school year to provide interventions that address the needs of the specific student populations. Use additional forms, as needed.

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(For all schools)

- Documented each school's intervention efforts for student subpopulations that did not meet their 2014 progress targets and/or graduation rate targets in the Progress Targets Action Plan;
- Reviewed each school's *2014 ESEA Waiver School Profile* and *ESEA Waiver Annual Progress Targets* located on the NJDOE's web page at <http://www.nj.gov/education/title1/accountability/progress/14/pw/> with the appropriate stakeholders.

Chief School Administrator's Name Michael Roth, Interim Superintendent
Chief School Administrator's Signature
Date:

Board President's Name Howard Houghton
Board President's Signature

2014-2015 Progress Targets Action Plan
Assurances*

Date:

* This form must be faxed to the County Office of Education.

2014-2015 Progress Targets Action Plan Assurances*

SCHOOL CODE:	SCHOOL NAME:
Content Area:	<input type="checkbox"/> <i>English Language Arts</i> <input checked="" type="checkbox"/> <i>Mathematics</i>
Subgroup(s) Not Meeting Progress Targets for proficiency and/or other measures:	<input checked="" type="checkbox"/> Black <input checked="" type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input checked="" type="checkbox"/> Total Population <input checked="" type="checkbox"/> Students with Disabilities <input checked="" type="checkbox"/> Limited English Proficient Students <input checked="" type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	<ul style="list-style-type: none"> ▪ Begin the re-alignment of Math Curriculum to ensure the presence of Common Core State Standards ▪ Infuse Calendar Math as a resource for the core program ▪ Launch an Extended Day Program for LAL to address Tier 2 and 3 learners ▪ Infuse intervention instruction within the school day ▪ Create and facilitate a.m. Basic Skills Tutorial Program ▪ Plan and present Parent Workshops ▪ Implement Teacher tutorials to occur before and or after school ▪ Utilize Instructional Coach to support teachers' implementation of curriculum and instructional practices ▪ Parallel Block schedule to support Math instruction ▪ Administer Common Formative Assessments that are in alignment with the PARCC

Subgroup(s) Not Meeting Graduation Rate Target	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	

Amount of Title I, Part A Funds Allocated for Intervention:* (Indicate "N/A") if school does not receive Title I funds)	\$104,829
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2014-2015 Progress Targets Action Plan Assurances*

Action Steps		Persons Responsible	Additional Resources Dedicated	Due Date - Timeline
1	Authorize and post for positions, hire staff and initiate Extended Day Program	Building Administration, Central Office Administration authorization, teachers, and parents	Extended Day Materials	December 2014 through April 2015
2	Identify students for all intervention support, notify parents for student participation and create schedule for Intervention Classes	Administration, teachers and parents	Leveled Texts and Read 180 Program	September 2014 through May 2015
3	Establish internal dates, score assessments and analyze data for instructional purposes	Administration and teachers	Coach Assessments	Ongoing
4	Identify areas of need, locate resources to support focus, plan workshop and present workshop	Administration, teachers and parents	None	Ongoing
5	Identify curriculum/instructional focus, schedule grade level meeting with agenda, facilitate meeting using a Professional Learning Approach	Administration, Instructional Coach, and teachers	None	Ongoing

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Add additional forms as needed.

County Code: 03	LEA Code: 1370
County Code: 03	LEA Name: Englewood City Public School

New Jersey's Elementary and Secondary Education Act (ESEA) Flexibility Request requires that New Jersey implement an accountability system with differentiated recognitions, interventions and supports. Section 2F of the Request charges the New Jersey Department of Education (NJDOE) with providing incentives and supports to schools that are not classified as a Priority or Focus School. To appropriately identify the supports needed for schools that did not meet their 2014 progress targets and/or graduation rate targets, districts must document their actions to address the needs of student populations that did not meet their proficiency targets. The district should use the attached template to summarize their schools' actions during the 2014-2015 school year to provide interventions that address the needs of the specific student populations. Use additional forms, as needed.

2014-2015 Progress Targets Action Plan Assurances*

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(For all schools)

- Documented each school's intervention efforts for student subpopulations that did not meet their 2014 progress targets and/or graduation rate targets in the Progress Targets Action Plan;
- Reviewed each school's *2014 ESEA Waiver School Profile* and *ESEA Waiver Annual Progress Targets* located on the NJDOE's web page at <http://www.nj.gov/education/title1/accountability/progress/14/pw/> with the appropriate stakeholders.

Chief School Administrator's Name Michael Roth, Interim Superintendent
Chief School Administrator's Signature
Date:

Board President's Name Howard Houghton
Board President's Signature
Date:

* This form must be faxed to the County Office of Education.

2014-2015 Progress Targets Action Plan Assurances*

SCHOOL CODE: 03-1370-060	SCHOOL NAME: Dr. Leroy McCloud Elementary School
Content Area: English Language Arts	<input checked="" type="checkbox"/> <i>English Language Arts</i> <input type="checkbox"/> <i>Mathematics</i>
Subgroup(s) Not Meeting Progress Targets for proficiency and/or other measures:	<input checked="" type="checkbox"/> Black <input checked="" type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input checked="" type="checkbox"/> Total Population <input checked="" type="checkbox"/> Students with Disabilities <input checked="" type="checkbox"/> Limited English Proficient Students <input checked="" type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	<ul style="list-style-type: none"> ▪ Re-alignment of Literacy Curriculum to ensure the presence of Common Core State Standards ▪ Create, plan and pace monthly Curriculum Units ▪ Match materials and resources to support implementation of curriculum ▪ Identifying grade level appropriate texts to support skills and strategies taught within units ▪ Create Performance Assessments to align with Common Core and PARCC ▪ Launch an Extended Day Program for LAL to address Tier 2 and 3 learners ▪ Infuse intervention instruction within the school day ▪ Create and facilitate a.m. Basic Skills Tutorial Program ▪ Plan and present Parent Workshops ▪ Implement Teacher tutorials to occur before and or after school ▪ Utilize Instructional Coach to support teachers' implementation of curriculum and instructional practices ▪ Conduct Guided Reading and Close End Reading Groups on a daily basis ▪ Use a Balance Literacy Approach for Literacy instruction ▪ Parallel Block schedule to support Literacy instruction ▪ Administer Common Formative Assessments that are in alignment with the PARCC

Subgroup(s) Not Meeting Graduation Rate Target	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	

Amount of Title I, Part A Funds Allocated for Intervention:*	\$104,829
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2014-2015 Progress Targets Action Plan Assurances*

(Indicate "N/A") if school does not receive Title I funds)

Action Steps		Persons Responsible	Additional Resources Dedicated	Due Date - Timeline
1	Review and revise curriculum, creation of assessments	Administration and Teachers	None	Ongoing
2	Authorize and post for positions, hire staff and initiate Extended Day Program	Building Administration & Central Office Administration authorization, teachers, and parents	Extended Day Materials	December 2014 through April 2015
3	Identify students for all intervention support, notify parents for student participation and create schedule for Intervention classes	Administration, teachers and parents	Leveled Texts and Read 180 Program	September 2014 through May 2015
4	Utilize Professional Learning Community Meetings and Infused Lab sites for modeling instructional approaches	Administration, Instructional Coach, and teachers	None	Ongoing
5	Establish internal dates, score assessments and analyze data for instructional purposes	Administration and teachers	Coach Assessments	Ongoing

*Title I funds must be used to supplement, and not supplant state and local funds.

Add additional forms as needed.

County Code: 03	LEA Code: 1370
County Code: 03	LEA Name: Englewood City Public School

New Jersey's Elementary and Secondary Education Act (ESEA) Flexibility Request requires that New Jersey implement an accountability system with differentiated recognitions, interventions and supports. Section 2F of the Request charges the New Jersey Department of Education (NJDOE) with providing incentives and supports to schools that are not classified as a Priority or Focus School. To appropriately identify the supports needed for schools that did not meet their 2014 progress targets and/or graduation rate targets, districts must document their actions to address the needs of student populations that did not meet their proficiency targets. The district should use the attached template to summarize their schools' actions during the 2014-2015 school year to provide interventions that address the needs of the specific student populations. Use additional forms, as needed.

2014-2015 Progress Targets Action Plan Assurances*

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(For all schools)

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- Reviewed each school's *2014 ESEA Waiver School Profile* and *ESEA Waiver Annual Progress Targets* located on the NJDOE's web page at <http://www.nj.gov/education/title1/accountability/progress/14/pw/> with the appropriate stakeholders.

Chief School Administrator's Name: Michael Roth
Chief School Administrator's Signature
Date:

Board President's Name: Howard Houghton
Board President's Signature
Date:

* This form must be faxed to the County Office of Education.

2014-2015 Progress Targets Action Plan Assurances*

SCHOOL CODE: 03-1370-086	SCHOOL NAME: Dr. John Grieco Elementary School
Content Area:	<input type="checkbox"/> <i>English Language Arts</i> ● <i>Mathematics</i>
Subgroup(s) Not Meeting Progress Targets for proficiency and/or other measures:	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities ● Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	

Subgroup(s) Not Meeting Graduation Rate Target	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	<ul style="list-style-type: none"> Provide Common Planning time for Teachers (Math PLC) Fully aligned District Math Curriculum Provide professional development in Singapore Math Walk-Throughs/Observations to monitor progress Family Math Night/Parent Tutorials with Math concepts Star Renaissance Assessment Extended Day

Amount of Title I, Part A Funds Allocated for Intervention:* (Indicate "N/A") if school does not receive Title I funds)	\$20,000 Was provided for the Extended Day program designed to support those students identified in need of urgent intervention/intervention.
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Action Steps		Persons Responsible	Additional Resources Dedicated	Due Date - Timeline
1	PLC's will utilize meetings to examine student progress on Math assessments, performance tasks, Star Assessment, and plan Math initiatives, develop instructional strategies and next steps	Principal/Vice Principal School Coach, Math pull out interventionist, All 3 rd grade	Star Assessment results, aligned district	End of School Year 2015

2014-2015 Progress Targets Action Plan

Assurances*

		teachers	curriculum, math manipulatives (projectors so program can be fully implemented)	
2	Fully Align the district's curriculum to meet Common Core needs. Implementation of fully aligned curriculum.	District curriculum Director, Principal/Vice Principal, All Teachers, Math pull out interventionist	Revised District curriculum, Math resources	End of School Year 2015
3	Provide professional development time/opportunities for teachers (Professional Enrichment meetings utilized for PD's on Mondays)	Principal/Vice Principal, C&I, District, Teachers	Scheduling to accommodate Professional Development	End of School Year 2015
4	Walk-Through/Observation to monitor progress	District administrators, Principal/Vice Principal	N/A	End of School Year 2015
5	Family Math Night (Plan one per quarter)/Parent Tutorials on Math concepts/Teacher tutorials (Teacher select and provide tutoring for students in need)	Principal/Vice Principal, Teachers, Parents	Utilize parent information sheet provided by MIF to get to parents upon the onset of each new topic, Food, supplies for Math night	End of School Year 2015
6	Star Renaissance Assessment administered in LAL 3x's per year and progress monitoring utilized as need with those students identified in needs of intervention	Principal/Vice Principal, Star Champions, Teachers	N/A	End of School Year 2015

*Title I funds must be used to supplement, and not supplant state and local funds.

Add additional forms as needed.

2014-2015 Progress Targets Action Plan Assurances*

County Code: 03	LEA Code: 1370
County Code: 03	LEA Name: Englewood City Public School

New Jersey's Elementary and Secondary Education Act (ESEA) Flexibility Request requires that New Jersey implement an accountability system with differentiated recognitions, interventions and supports. Section 2F of the Request charges the New Jersey Department of Education (NJDOE) with providing incentives and supports to schools that are not classified as a Priority or Focus School. To appropriately identify the supports needed for schools that did not meet their 2014 progress targets and/or graduation rate targets, districts must document their actions to address the needs of student populations that did not meet their proficiency targets. The district should use the attached template to summarize their schools' actions during the 2014-2015 school year to provide interventions that address the needs of the specific student populations. Use additional forms, as needed.

The district must review and sign the Progress Targets Action Plan assurances and fax a signed copy of this page to its local County Office of Education.

The signature of the district's Chief School Administrator and President of the Board of Education below assures that the district:

(For all schools)

- Documented each school's intervention efforts for student subpopulations that did not meet their 2014 progress targets and/or graduation rate targets in the Progress Targets Action Plan;
- Reviewed each school's *2014 ESEA Waiver School Profile* and *ESEA Waiver Annual Progress Targets* located on the NJDOE's web page at <http://www.nj.gov/education/title1/accountability/progress/14/pw/> with the appropriate stakeholders.

Chief School Administrator's Name: Michael Roth
Chief School Administrator's Signature
Date:

2014-2015 Progress Targets Action Plan
Assurances*

Board President's Name: Howard Houghton

Board President's Signature

Date:

* This form must be faxed to the County Office of Education.

2014-2015 Progress Targets Action Plan

SCHOOL CODE:	SCHOOL NAME:
Content Area:	<input checked="" type="checkbox"/> <i>English Language Arts</i> <input type="checkbox"/> <i>Mathematics</i>
Subgroup(s) Not Meeting Progress Targets for proficiency and/or other measures:	<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input type="checkbox"/> Limited English Proficient Students <input type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	

Subgroup(s) Not Meeting Graduation Rate Target	<input checked="" type="checkbox"/> Black <input checked="" type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> American Indian <input type="checkbox"/> Asian <input type="checkbox"/> Two or More Races <input checked="" type="checkbox"/> Total Population <input type="checkbox"/> Students with Disabilities <input checked="" type="checkbox"/> Limited English Proficient Students <input checked="" type="checkbox"/> Economically Disadvantaged
Intervention(s) to be implemented:	<ul style="list-style-type: none"> Adopt Reading/Writing program with Fidelity (Readers/Writers Workshop-Some other component that encompass vocabulary, grammar, reading, etc.) Common planning time-PLC Meetings Professional Development Star Renaissance Extended Day tutoring Fully align District Curriculum to CCCS Walk-Throughs/Observations School Wide Literacy Plan Literacy across Content Areas (Related Arts Classrooms)

Amount of Title I, Part A Funds Allocated for Intervention:* (Indicate "N/A") if school does not receive Title I funds)	\$20,000.000 was allotted to the school for the intervention of LAL/Math students in need of intervention.
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Action Steps	Persons Responsible	Additional Resources Dedicated	Due Date - Timeline
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2014-2015 Progress Targets Action Plan

1	Adopt Reading/Writing program with Fidelity (Readers/Writers Workshop-Some other component that encompass vocabulary, grammar, reading, etc.) Guided reading conducted with those students identified daily.	C&I, District Administrators, Principal/Vice Principal, Teachers, Literacy Coach, Parents	All supported materials to fully implement readers/writers workshop, Program teachers can utilize that encompass all components of Literacy	End of School year 2015
2	Common Planning Time (PLC) allows the teachers to work collaboratively to develop and plan lessons that will impact student learning.	Principal/Vice Principal, Teachers, Literacy coach	Assessment materials, rubrics, Student writing samples, etc.	End of school year 2015
3	Professional Development on adoption of readers/writers workshop. Will need when the district obtains a reading program that encompasses all components of Literacy	C &I, District Administrators, Principal/Vice Principal, teachers.	New reading program, Readers/writers supporting resources, schedule time for PD	End of school year 2015
4	Star Renaissance Assessment/Extended Day Tutorial (The assessment is administered three times a year with those students in need or intervention or urgent intervention being progress monitored in between. These students are recommended for the extended day program	Principal/Vice Principal, Teachers, Star Champions	Teachers for the extended Day program, Resources/materials	End of school year 2015
5	Fully aligned District Curriculum (Work still being done to fully align the district curriculum to reflect the CCCS.	C&I, Principal/Vice Principal, Teachers	Completed curriculum and resources that support it.	End of school year 2015
6	Walk-Through/Observations conducted on a regular basis to monitor the implementation of strategies.	District Administrators, Principal/Vice Principal	Walk-through form	End of school year 2015
7	Develop School Wide Literacy Plan-Develop a plan that includes reading/writing across the curriculum. Related Arts teachers	Principal/Vice Principal, literacy coach, teachers	PLC time for Related Arts	End of School Year 2015

2014-2015 Progress Targets Action Plan

	also included in PLC to develop creative ways of including Literacy in their classes		Teachers	

*Title I funds must be used to supplement, and not supplant state and local funds.
Add additional forms as needed.

State of New Jersey



THE SENATE AND GENERAL ASSEMBLY STATE HOUSE, TRENTON, N.J.

JOINT LEGISLATIVE RESOLUTION

By Senator WEINBERG, Assemblyman JOHNSON and Assemblywoman VAINIERI HUTTLE

WHEREAS, The New Jersey Senate and General Assembly are pleased to join Grieco School in noting that the Week of Respect will take place from October 6 to 10, 2014; and,

WHEREAS, The Week of Respect is an appropriate time to raise awareness, educate, and take action regarding harassment, intimidation, and bullying in our public schools, as well as for educators, students, and parents throughout this State to redouble their commitment to making schools safe; and,

WHEREAS, Grieco School is particularly commended for its P.B.S.I.S. program, a multi-tiered, prevention-intervention model that provides positive behavioral support strategies and fosters positive school environments so that all students can be successfully included within the general education curriculum; and,

WHEREAS, The strength and success of the State of New Jersey, the vitality of its communities, and the effectiveness of our American society depend, in great measure, upon a thorough and efficient education for our children and upon schools, exemplified by Grieco School, that use creative methods to instill a lifelong love of learning; and,

WHEREAS, It is both proper and fitting for this Legislature to salute Grieco School, and to take note of the occurrence of the Week of Respect; now, therefore,

Be It Resolved by the Senate and General Assembly of the State of New Jersey:

That this Legislature hereby honors Grieco School for its meritorious record of service and commitment, joins in acknowledging October 6 through 10, 2014, as the Week of Respect, and urges all New Jerseyans to observe the principles and goals of this important occasion; and,

Be It Further Resolved, That a duly authenticated copy of this resolution, signed by the Senate President and the Assembly Speaker and attested by the Senate Secretary and the Assembly Clerk, be transmitted to Grieco School.

Attest:



Stephen M. Sweeney
President of the Senate

[Signature]

Nursing Services Plan

Englewood Public Schools

2014-2015

Denise Londono, RN
Barbara Manche, RN
Debra McCrosson, RN
Nancy Norell, RN
Ketsia Sadler, RN

Nursing Service Plan

September 2013-June 2014

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II	A summary of the specific medical needs of individual students in each school, and the nursing services required to address those needs.	pgs. 7-15
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IV	Detailed nursing assignments sufficient to provide the services to all students in all school buildings. Included will be a summary of all health services provided by all the five schools in the Englewood Public School District.	pgs. 22-27
V	Nursing services and additional medical services provided to non-public schools.	pg. 28

I. Description of Basic Nursing Services Provided to all Students

The Certified School Nurses in the Englewood Public Schools have a multitude of roles within the scope of their professional practice. In an ongoing effort to ensure that children remain healthy and ready to learn, the school nurses take on the following roles:

1. Nursing care provider
2. Investigator
3. Communicator
4. Counselor
5. Educator
6. Child advocate
7. Community liaison
8. Recorder and record keeper
9. Manager

Nursing Care Provider

Within the role of nursing care provider, the school nurses use the nursing process, which includes assessing, planning, implementing, and evaluating the nursing care in an ongoing manner.

The school nurse:

- Provides nursing health care and execute medical regimes for students as per:
 - NJ Nurse Practice Act
 - District collaborative Standing orders approved by the district physician.
- The administration of medications, health care treatments, and procedure to students in the school setting by the following authorized individuals:
 - The school physician
 - A certified school nurse or noncertified nurse
 - A substitute school nurse employed by the school district
 - The student's parent
 - A student approved to self-administer medication pursuant to N.J.A.C.6A:16-2.1(a)5iii and 9 and N.J.S.A. 18A:40-12.3 and 12.4;
 - Other school employees designated as a delegate and trained to administer glucagon pursuant to N.J.S.A. 18A:40-12.14. School staff must volunteer to be a delegate.
 - Administers all medications, health care treatments and procedures for students.
- Provides health care in emergency situations, including:
 - The care of any student who becomes injured or ill while at school.
 - Assumes the role of first responder to all medical emergencies for all staff and students.
 - Arranges for transportation and supervision of students in need of emergency care.
 - The notification to parents of any student determined to be in need of immediate medical care.

- Administers emergency medications, as per medical protocols and school physician's orders.
 - Administers emergency administration of epinephrine via Epi-pen auto-injector pursuant to N.J.S.A. 18A:40-12.5
 - Administers the emergency administration of glucagon pursuant to N.J.S.A. 18A:40-12.14
 - Determines and arranges for the transportation and supervision of any student assessed to be in need of immediate care; and
 - The notification to parents of any student determined to be in need of immediate medical care.
- Cardiac or Respiratory Distress Action Plan
 - AEDs (Automatic External Defibrillators) deployment and delegates trained
 - CPR/AED certified school nurse
 - Asthma Nebulizer trained nurses
 - All nurses are trained to use nebulizers as part of administration of medications.
 - Universal Precautions trained staff
 - Human Resources determine and maintains list of staff needing Universal Precautions Training.
 - CPR trained coaches/athletic trainers/teachers/staff
- Writes and annually updates student Individualized Health Care Plans (IHP) and Individualized Emergency Health Care Plans (IEHPs) for students' medical needs and instruction of staff.
 - Isolates, excludes, and re-admits any student or employee with a communicable disease.
 - Reports Communicable Diseases to the Englewood Health Department, which in turn communicates with the county Health Department.
 - Collaborates with students, parents, and physicians and coordinates the self-administration of medication for students.
 - Cares for all sick and injured students and staff. Many students have chronic health issues, such as, but not limited to diabetes, seizures, asthma, and life threatening allergies. The school nurse must care for these students while they are in school, ensuring their most optimal health and well-being. As their health conditions change, the school nurse must assess and deliver nursing care as needed.
 - Establishes, annually reviews and implements Standards of Care/Collaborative Standing Orders with the school physician for the deliverance of daily and emergency health care.

Investigator

As investigators the school nurse:

- Seeks information regarding health histories, health practice, environmental concerns, safety issues, communicable disease patterns, current health information relevant to the practice of school nursing.
- Consults with parents and guardians, pediatricians, specialists, health agencies, classroom teachers, custodial staff, and maintenance staff in order to gather information.
- Conducts annual health screenings, such as height, weight, blood pressure, vision, hearing, and scoliosis. The nurse sends a written referral to the parents/guardians of students whose screenings are not within the normal range.

Communicator

As communicators, the school nurses:

- Share important information with students, parents, staff members, physicians, health care agencies, administration, and governmental entities.
 - The nurses communicate in a variety of different methods including:
 - Telephone conferences
 - Personal letters
 - Bulletin board postings
 - E-mail communications
 - Personal conferences
 - Departmental meetings
 - Intervention and Referral Service Meetings
 - Child Study Team meetings
 - 504 meetings
 - Grade level team meetings
- FERPA and HIPPA regulations are strictly followed and enforced.

Counselor

As counselors, the school nurses confer with students, parents, and staff regarding health issues and personal concerns. Referrals are made to the school psychologist, student assistance counselor, private physicians, or community health resources as needed.

Educator

The role of educator is a vital role for the certified school nurse. The school nurses;

- Teach in the classroom for certain grades as NJ State mandates. This includes units from the health curriculum that focus on the sensitive topics such as:

- HIV, AIDS, and puberty and the human body
 - Personal safety
 - Mental health
 - Personal hygiene
 - Food allergies
 - Conflict resolution.
- Conduct informal teaching continuously on a one-to-one basis during the delivery of nursing care to both staff and students.
 - Conduct staff education on pertinent health topics such as, but not limited to:
 - Asthma and allergies
 - Diabetes
 - OSHA
 - Child abuse
 - Seizure disorders
 - Conduct parental education through written materials, video presentations and discussion, and programs.

Child Advocate

The school nurses work closely with staff and families to ensure that students' health needs and accommodations are identified and met. Advocacy can be extended beyond these arenas to include but not limited to:

- Referrals for health services
- Counseling
- Community programs and/or camps
- Child Protective Services (formally DYFS).

Community Liaison

The school nurses work with local groups and organizations including the city and county health departments to bring special programs into schools.

Recorder and Record Keeper

The school nurses have an extremely important role of recorder and record keeper that involves an immense amount of time.

1. EPSD nurses maintain records for every student.
 - A legal medical record, the A-45 must be maintained for each student.
 - Findings of health histories, medical examinations and health screenings pursuant to N.J.A.C.6A:16-2.2 and 4.3; and
 - Documentation of immunizations against communicable diseases or exemption from these immunizations pursuant to N.J.A.C. 8:58-4.1, 4.3, and 4.4
 - **Adherence to FERPA and HIPPA**
 - The nurse is responsible for sending this record upon request to the receiving school whenever the student transfers out of the district.
 - Many times the record is sent to the school guidance department, and will be sent to the school with the student's academic records.
 - Immunizations for each student must be reviewed yearly in order to:
 - Ensure compliance with state regulations.
 - Update new and required immunizations to be recorded on the A-45.
 - Documentation for each incident of nursing care is required, which includes:
 - Maintaining individualized student logs along with the A-45.
 - These individualized student records include the date, time, and major complaint, nursing assessment, plan of care, implementation and evaluation.
 - Written communication from parents or health care providers is included in the student record.
 - Student physicals (both athletic and new student) are charted on to the A 45. Copies of physicals are also maintained in each student's chart.
 - Data is also collected and recorded for state agencies relating to immunizations, and tuberculosis testing.
 - Information for all student and employee injuries is also maintained.

Manager

As managers, the school nurse must prioritize health related concerns at all times during the school year and the school day. The school nurse takes on a variety of roles, all of which must be balanced at any given point in time. In the school setting, it is essential to aggressively manage any health problems that are likely to compromise learning.

Reports of each school and numbers

Donald Quarles Early Childhood Center

Grade Levels: Pre-K3, Pre-k4, Kindergarten

School Year 2013-2014

Enrollment: 445

Summary of specific medical needs of individual students and nursing services required to address those needs:

1. Quarles has 18 students with severe food allergies requiring the administration of medication in the event of a severe allergic reaction including respiratory arrest.
2. Quarles has 21 asthmatic students requiring treatment with an inhaler and /or nebulizer in the event of respiratory distress.
3. More than half of the Quarles School population is entering a public school system for the first time. Records are created and reviewed for immunization deficiencies. Students with deficiencies are brought into compliance per N.J. State law.
4. Quarles has several students with cardiac or hematological diagnosis. One student is currently undergoing treatment for Leukemia.
5. Quarles has a class of 6 autistic students, often requiring assistance from the nurse for various reasons.
6. Quarles has seen an increase in the number of special needs students with severe medical issues every year:
 - a. An increase in the number of students with severe behavioral problems who need to be restrained in order to protect themselves and others from injury. After an incident the student who had been restrained is examined to ensure that no injury has occurred due to being restrained.
 - b. Four students with seizure disorders. Two students also have speech and motor delays that require one to one assistance and the administration of emergency medication for severe seizures with EMS follow up.

Dr. John Grieco Elementary School

Grade Level: 1st - 3rd

Nurse: Ms. Nancy Norell, RN, CSN

Enrollment: 579

Summary of specific medical needs of individual students and nursing services required to address those needs:

1. Dr. John Grieco Elementary School students have a wide range of health issues and needs:
 - a. 91 students with a history of asthma. 31 students requiring nebulizer treatments and or inhalers for respiratory problems.
 - b. 84 students with food allergies. 18 students with Epi-Pens, these students have life threatening food, insect and environmental allergies.
 - c. 55 students are on Benadryl for food, insect and environmental allergies..
 - d. 7 students on pain medication.
 - e. 6 students are on medication for stomach discomfort..
 - f. 2 students on eye drops for an eye condition.
 - g. 4 students with Type 1 diabetes need to be seen multiple times during the school day for blood glucose monitoring and treatment.
 - h. 4 students with seizures and Diastat for emergency.
2. Dr. John Grieco has many students with health issues:
 - a. 1 student with Supra Ventricular Tachycardia.
 - b. 7 students with migraine headaches.
 - c. 35 students with Eczema and other skin conditions
 - d. 67 students with seasonal allergies.
 - e. 1 student with Esophageal atresia.
 - f. 3 students with hypothyroidism.
 - g. 1 student with hematological disorder.
 - h. 1 student with Marfan syndrome.
 - i. 1 student with Smith Magenis syndrome.
 - j. 5 students with sickle cell trait.
 - k. 9 students on ADHD medication
 - l. 19 students with murmurs and heart conditions
3. 7 students have immunization exemption. These students may need to be excluded from school in the event of a health outbreak.
4. 41 students with known medical condition. Care is provided as needed as these students do not have medications at the school.

5. Dr. John Grieco Elementary School had 6,546 visits to the health office from students with various health issues.

Dr. Leroy McCloud Elementary School

Grades 4-6

Population: 561

One student has the diagnosis of Type 2 Diabetes. Blood Glucose Levels are checked before meals and other activities as ordered and takes insulin as needed according to the prescribed calculations and what is programmed into the pump.

Thirty-five students have varied types of nut allergies but only five have orders for epi-pens. Liquid Benadryl and two stock epi-pens are on hand, should they be needed.

Eighty-seven students have diagnoses of history of asthma and sixteen have orders for inhalers/nebulizer treatments as needed. Three students see the nurse on a regular basis for inhaler use prior to physical education. Though students may carry their inhalers with them, they are instructed to visit the nurse when needed in order to ensure proper use of the inhaler and re-enforce teaching when needed. There are two nebulizers machines in the office, one of which is battery operated.

One student gets ADHD medication at the end of certain days of the week.

There are numerous other students with varied food allergies. Thus, the McCloud School only allows students to celebrate birthdays on one day/per month. Teachers and parents received notices as to which food allergies are in the classroom so that those items are not brought in. A guide for acceptable foods that can be brought in on those days was also sent home.

Three students have religious exemptions for immunizations.

The Mobile Vision team came and performed vision screenings for 321 students.

Pennies for Leukemia fundraiser was held.

Dental assembly for Fourth graders was held.

Janis E. Dismus Middle School

Enrollment: 386

Grade Level: 7-8

Summary of specific medical needs of individual students and nursing services required to address those needs:

JDMS has a student body with a variety of immediate and potential health issues.

- 3 students suffered severe psychological crises and required hospital intervention.
- 2 students have frequently recurring documented migraines requiring medication and monitoring.
- 1 student has documented Lupus and has activity restrictions.
- 2 students have survived cancer.
- 4 students have documented cardiac conditions. All four were seen with intermittent chest discomfort which required monitoring and rest.
- 5 students have documented heart murmurs.
- 1 student has Cerebral Palsy and blindness in the left eye. This student is excluded from gym.
- 1 student has Type II Diabetes. This student has an insulin pump and requires blood sugar monitoring at least 3 times/day. This student suffered many low blood sugar days that required fast acting carbohydrate administration in the Health Office.
- 6 students have documented severe food allergies which require that the Health Office have an Epi Pen available when needed. 5 of the students had their own Epi Pens in the Health Office. The Health Office also has 2 Epi Pens available.
- 61 students have documented asthma. 10 students kept medication in the Health Office. All ten have visited the Health Office numerous times for treatments ranging from inhalers to nebulizers.
- 8 students have ADHD and require medication to be given at home.
- 3 students are positive for scoliosis. One wears a brace all day every day.

- 1 student has Nephrotic Syndrome. This student is now in remission and has now been able to receive the Tdap and Menactra vaccinations.
- There were many allergy sufferers this year.
- 2 students have documented religious immunization exemptions.

Dwight Morrow High School, The Academies @ Englewood, and Eagle Academy

Enrollment: Average 1083

School year: 2013-2014

Nurse: Barbara Manche RN

Summary of specific medical needs of individual students and nursing services required to address those needs:

1. Dwight Morrow High School, The Academies @ Englewood, and Eagle (the alternative high school) have 8 students with Type 1 diabetes.
 - a. One student was placed on home instruction.
 - b. Five students were on the DMAE campus. These students come to the nurse's office every day before lunch to check their blood sugar and self-administer insulin. Three of these students must also check their blood sugars multiple times daily to maintain control.
 - c. Two students are on the Eagle campus. This program is located approximately one mile from the DMAE campus at St. Cecelia's building. An agency nurse was hired to monitor these students, and provide nursing services to all the students on campus.
2. Dwight Morrow High School, The Academies @ Englewood, have 15 students who have severe food allergies for which an Epi-pen or Auvi Q (medication injected in the event of a severe allergic reaction) has been ordered.
 - a. 14 students have self-administration orders and are allowed to carry their Epinephrine. Plans are in effect if these students have allergic reactions and need to self-administrate.
 - b. Two stock Epi-pens are kept in the nurse's office in case of emergency.
 - c. One stock Epi-pen needed to be used in June 2014 for a student who had a anaphylactic reaction, but did not have her Epi-pen with her.
3. Dwight Morrow High School, The Academies @ Englewood, and Eagle have many other students who have mild to moderate allergies and may require that an oral antihistamine be administered. Many have self-administration orders for their Benadryl.
4. Dwight Morrow High School and the Academies at Englewood had one student who has grand mal seizures. A medication was ordered to be given rectally if a seizure lasted more than 2 minutes. This student did not have any seizures during the school year.

5. Dwight Morrow High School and The Academies @ Englewood have approximately 160 students on the Dwight Morrow High School campus who have asthma; many required care during the year.
 - a. Fifty five students have orders to carry and self-administer their own inhalers.
 - b. Twelve students have orders for medication via nebulizer.
 - c. Dwight Morrow High School and the Academies at Englewood have other students with a variety of chronic health issues, including irritable bowel syndrome, Chron's Disease, and Lupus.

Many other students with various histories of health issues which are dealt with as needed.
6. Dwight Morrow High School and the Academies at Englewood have an active Physical Education Program. Many injuries occur during the year. Some students need to be sent home or transported directly to the Emergency Room.
7. Approximately fifteen 911 calls were made during the year on the Dwight Morrow Campus. No 911 calls were made on the Eagle Campus.
8. Dwight Morrow High School and the Academies at Englewood have many students who enter school directly from another county. Over twenty five students have to be followed to ensure that their immunization status meet State mandates. Nine students have religious exemptions for immunizations

Dwight Morrow High School, the Academies at Englewood, and Eagle Academy had five thousand seven hundred and ten visits to the Health Office from students.

III Description of How Nursing Services will be provided in Emergency Situations

Emergency Management (N.J.A.C. 6A 16-2.1 (1) 4)

Emergency management is a description of how nursing services will be provided in all emergency situations for the entire school district.

A. Acute Care Management Plan:

1. Creation and maintenance of an Emergency Management Kit (“Go-box”, crash cart, etc.) for utilization in Crisis and Emergency Evacuations.
 - a) Each school in the EPSD has a “jump bag” located in the nurse’s office. This bag contains emergency medical supplies and is located in an easily accessible location for any emergency situation that occurs in our schools.
2. Cardiac or Respiratory Distress Action Plan
 - a) AEDs (Automatic External Defibrillators) deployment and delegates trained
 - b) CPR/AED certified school nurse
3. Asthma Nebulizer trained nurses
 - a) All nurses are trained to use nebulizers as part of administration of medications.
4. Universal Precautions trained staff
 - a) Human Resources determine and maintains list of staff needing Universal Precautions Training.
5. CPR trained coaches/athletic trainers/teachers/staff

A. Janet’s Law:<http://www.njleg.state.nj.us/2012/Bills/AL12/51 .pdf>

- a) Effective September 1, 2014
2. Each public or nonpublic school has an AED which is made available in an unlocked location on school property with an appropriate identifying sign.
3. The defibrillator shall be accessible and within reasonable proximity during the school day AND any other time when a school-sponsored athletic event or team practice is taking place.
4. A team coach, licensed athletic trainer, or other designated staff member is trained in CPR and the use of the defibrillator.
5. A list of no less than 5 school employees, team coaches, or licensed athletic trainers who hold current certifications from the American Red Cross, American Heart Association, other training program recognized by the Department of Health and Senior Services. This list shall be updated, as necessary, at least once each semester, of the school year.

B. Asthma Nebulizer trained nurses

1. EPSD nurses are asthma/nebulizer trained according to the Pediatric/Adult Asthma Coalition of N.J. guidelines

C. Universal Precautions trained staff

- All Nurses, Related Arts Teachers, CST members and Science Teachers are trained in Universal Precautions by attending Blood Borne Pathogen training each school year.

D. IEHP's/Chronic Care Management Plans:

1. Epinephrine Auto-Injector/ Anaphylaxis Action Plan-(see attached)
2. Asthma Action Plan-(see attached)
 - All students requiring medication for asthma will have an asthma action plan or medication orders completed by their personal physician.
3. Diabetic Action Plan-(see attached)
4. Lock-Down Health Care Action Plan-Each school building has an individualized action plan that was developed according to the physical layout of that school. These plans are on file in each school building.

E. District Crisis Management Plan:

Triage Action Plans in District Crisis Management Plan

The triage action plan is located in the individual school Emergency Procedure Manual.

The School Nurse is to triage and geographically separate victims into three categories: those with life-threatening symptoms, those who need assessment by paramedics but are not exhibiting life-threatening symptoms, and those who do not require immediate paramedic assistance.

F. Community Rescue Squad and Emergency Paramedic Services

How are emergency response services provided to your district schools?

Emergency response services are provided by the City Of Englewood Ambulance Corps. The Englewood School Nurses dial 911.

CARDIAC AND/OR RESPIRATORY ACTION PLAN

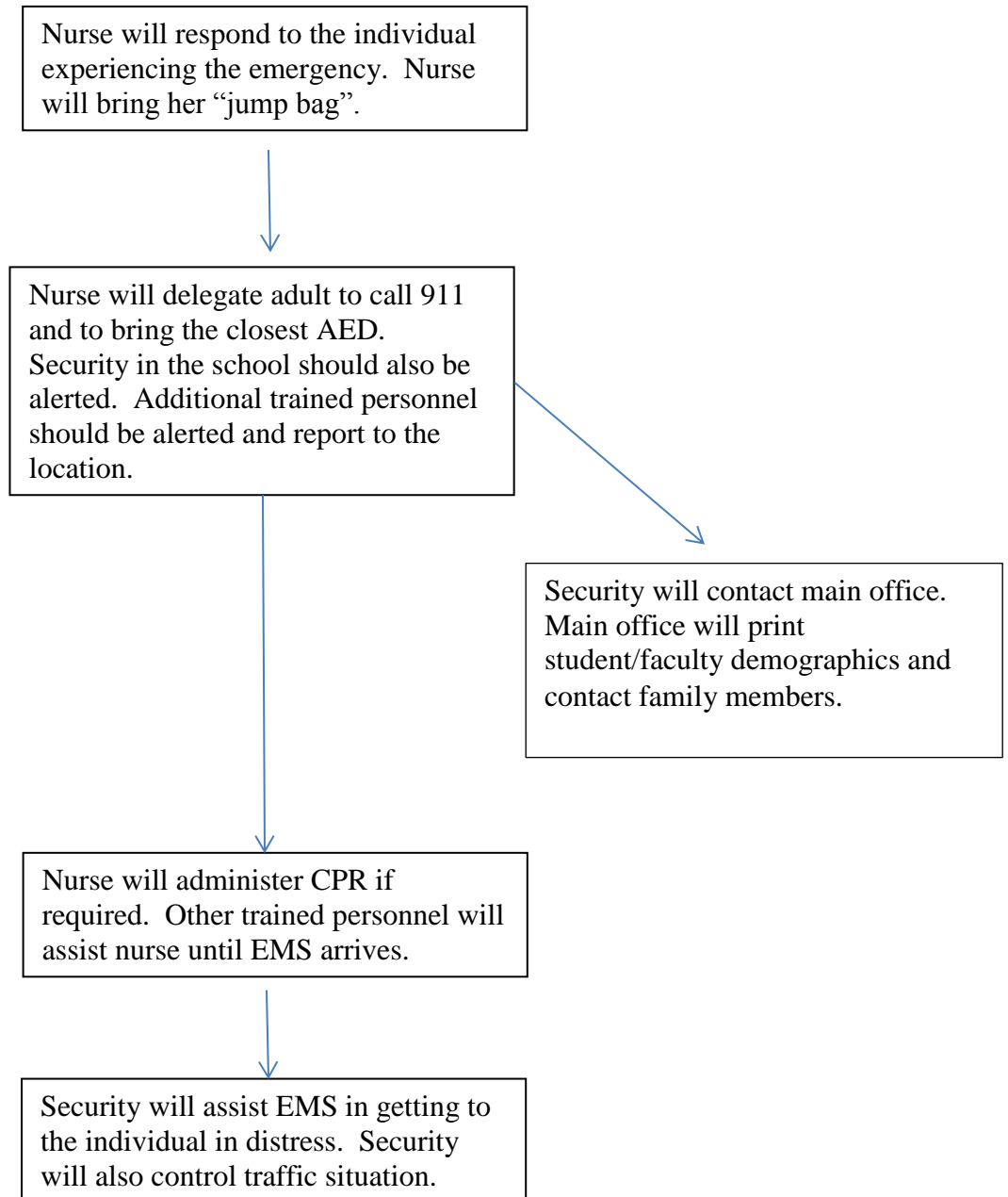
Each school has a different physical layout. Each emergency is unique, depending on the precipitating circumstances and the physical location in the school.

The AED's are located:

1. Quarles-
 - a. Main office A building
2. Greco
 - a. 1st floor next to the elevator
3. Mc Cloud
 - a. 1st floor 4th grade wing
4. Dismus
 - a. In the main office near the principal's office
 - b. Outside the gym across from the bathroom
 - c. 2nd floor-centrally located by the security desk.
5. Dwight Morrow High School
 - a. North building
 - i. 1st floor in the main office
 - ii. 2nd floor outside the business office
 - b. South building:
 - i. Basement-next to the elevator
 - ii. 1st floor-in the main office
 - iii. 2nd floor- next to the elevator.

CARDIAC AND/OR RESPIRATORY ACTION PLAN

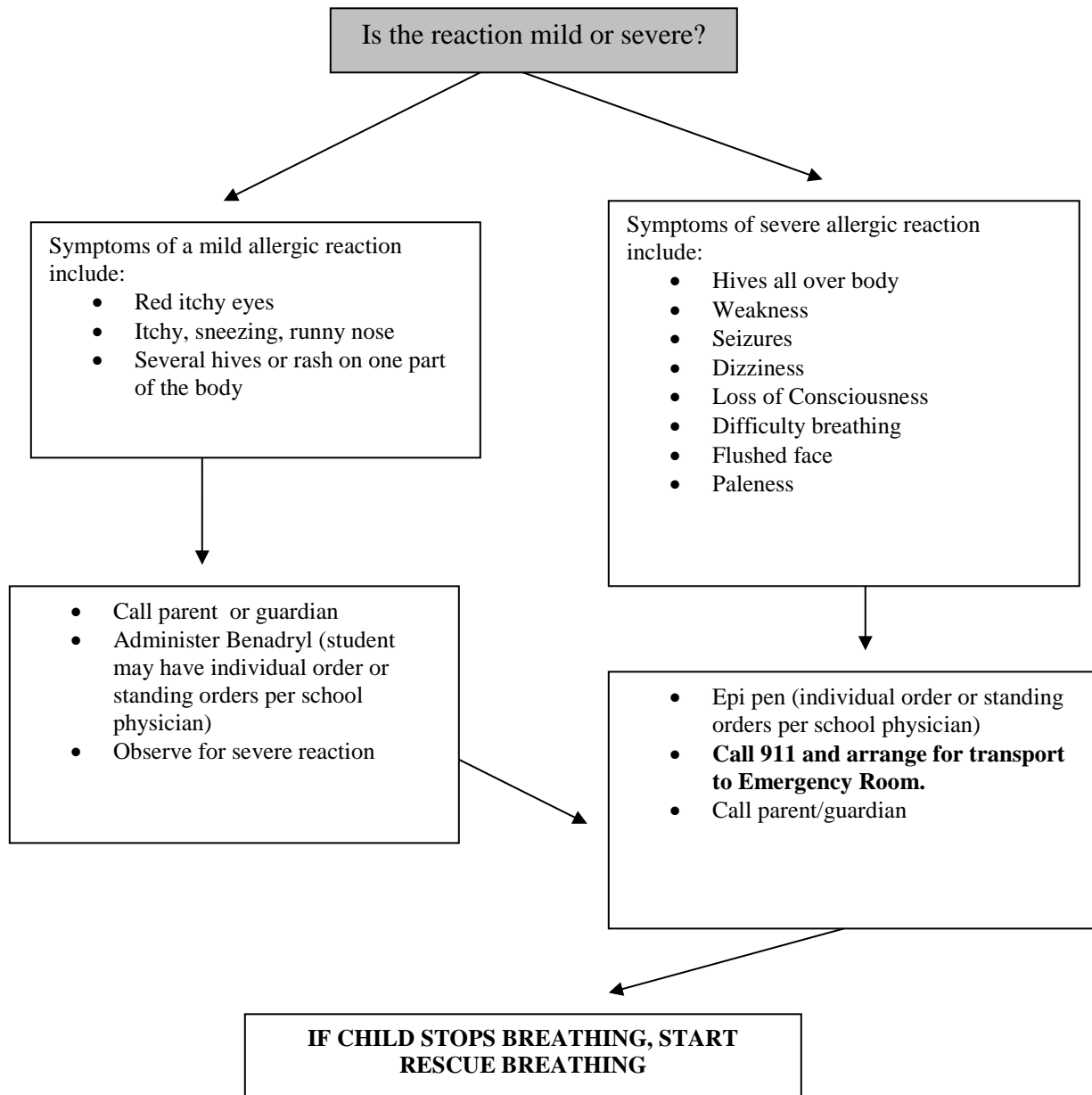
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EPINEPHRINE AUTO-INJECTOR/ ANAPHYLAXIS ACTION PLAN

**AN ALLERGY EMERGENCY CARE
PLAN SHOULD BE DEVELOPED FOR
STUDENTS WITH ALLERGIES**

**CHILDREN MAY EXPERIENCE
A DELAYED ALLERGIC
REACTION UP TO 2 HOURS
FOLLOWING FOOD**



ASTHMA/WHEEZING OR DIFFICULTY BREATHING ACTION PLAN

Students with a history of breathing difficulties, including asthma should be known to the staff

Students with asthma may have difficulties which include

- Rapid breathing
- Tightness in chest, or chest pain
- Excessive coughing
- Wheezing high pitched sound during breathing out
- Increased use of stomach and chest muscles
- Blueness of lips or nail beds

If available, refer to student's Asthma Action Plan

Does student have approved medication?

YES

- Medication via inhaler or nebulizer as ordered by private physician
- Medication may take 10-15 minutes to take effect. Observe closely.
- Call parent or guardian if warranted.

NO

- Encourage the student to sit quietly, breathe slowly and deeply.
- Call Parent or guardian

- Are the lips or nail beds turning blue?
- Are the symptoms getting worse?

NO

- Call parent/guardian
- Arrange of medical care by parent or guardian.

YES

Call 911 and arrange for transport to Emergency Room

YES

DIABETIC ACTION PLAN

HYPOGLYCEMIA

(Low Blood Sugar) Emergency Protocol

Never send a student with suspected low blood sugar anywhere alone

Causes of Hypoglycemia

- Too much insulin
- Missed food
- Delayed food
- Too much or too intense exercise
- Unscheduled exercise

Onset

- SUDDEN

SYMPTOMS

MILD

Hunger
Shakiness
Weakness
Paleness
Anxiety
Dizziness

Sweating
Drowsiness
Personality change
Inability to concentrate
Irritability

MODERATE

Headache
Weakness
Slurred Speech
Behavior change

Blurry vision
Confusion
Poor coordination

SEVERE

Loss of Consciousness
Seizure
Inability to swallow

If possible, check blood sugar.

When in Doubt, always TREAT FOR HYPOGLYCEMIA

MILD

Student may self treat if able and old enough to perform task.

- with 15 grams of carbohydrates such as 3-4 glucose tabs, 4 oz juice
- Wait 10-15 minutes and recheck blood sugar
- Repeat food if symptoms persist

MODERATE

Someone assists

- Give student quick sugar source
- Wait 10-15 minutes and repeat blood sugar
- Repeat until blood sugars are stabilized

SEVERE

- Do not give anything by mouth
- Position on side if able
- Administer Glucagon as prescribed.
- Call 911 and arrange for transportation to Emergency room
- Contact parents

HYPERGLYCEMIA
(High Blood Sugar) Emergency Protocol

Causes of Hyperglycemia
Too much food Illness
Too little insulin Infection
Decrease activity Stress

Onset
Over time-several hours or days

SYMPTOMS

Mild

Thirst
Frequent urination
Fatigue/sleepiness
Increased hunger
Blurred Vision
Weight loss
Stomach pains
Flushing of Skin
Lack of concentration
Sweet, fruity breath

Moderate

Mild symptoms, plus
Dry mouth
Nausea
Stomach cramping
Vomiting

Severe

Mild and moderate plus:
Labored breathing
Very weak
Confused
Unconscious

Actions Needed

- Allow free use of bathroom
- Encourage student to drink water to drink water or sugar free soda
- If student is nauseous, vomiting, or lethargic:
 - Call the parent
 - Check blood sugar, and administer insulin
 - Call the medical assistance if parent cannot be reached.

Treatment of Hyperglycemia:

Test urine for Ketones as ordered by MD
Give insulin as ordered by MD

IV Detailed Nursing Assignments in all schools in the Englewood Public

School District

Englewood District Nursing Services Plan 2012-2013

(NJAC 6A:16-2.1 through 2.5)

District Name: Englewood Public School District

School Year: 2014-2015 (Reflects data from 9/2013-2/2014)

Board of Education Approval Date: ____/____/____

District Contact Person: Mr. Michael Roth, Interim Superintendent

Description of Basic Nursing Services Provided to All Students: (N.J.A.C. 6A 16-2.1 (b) 2 (i))

Basic services: NJAC and NJSA, federal law and N.J. Sanitation Code. Under the direction of the School Physician, the following services are provided to students:

A. Health Records (N.J.A.C. 8:57-4.1 through 4.20)	
1. Maintain and review student health documents	(N.J.A.C. 6A:16-2.2 (g))
a) State of New Jersey Health History and Appraisal record i.e., A-45 cards	
b) Immunization record	(N.J.A.C.:16-2.2 (a))
c) Medical history	
d) Conduct and record health screenings (i.e., height, weight, hearing, vision, scoliosis and blood pressure as per current NJ statutes)	(N.J.A.C. 6A:16-2.2 (k))
e) Physical examinations for:	
(1) Athletic Pre-Participation Physical Examination Form Part A & B as part of student's health record	(NJAC 6A:16-2.2 (f) 6) and (N.J.A.C. 6A:16-2.2 (h) 1)
(2) New or transfer student	(N.J.A.C. 6A:16-2.2 (h) 2)
(3) Working Papers health exam	(N.J.A.C. 6A:16-2.2 (h) 3)
(4) Comprehensive child study team evaluation	(N.J.A.C. 6A:16-2.2 (h) 4)
(5) Evaluation of student suspected of being under the influence of alcohol or a controlled dangerous substance	(N.J.A.C. 6A:16-2.2 (h) 5)
f) Transference and request of health records i.e. A-45 and current physical exam	(N.J.A.C. 6A:16-2.4 (d))
g) Adherence to Family Education Rights and Privacy Act	(FERPA- 20 U.S.C.§1232g, 34 CFR Part 99,

	N.J.A.C. 6A:16-2.2 (h) 5 and N.J.A.C. 6A:32-7)
2. Determine student status for admission or retention with unacceptable evidence of immunizations	
3. Conduct tuberculosis testing as directed by the NJ DHSS	(N.J.S.A. 18A:40-16 & N.J.A.C. 6A:16-2.2 (a))
B. Medications, health care treatments, procedures and care:	(N.J.A.C. 6A:16-2.1 (a) 2)
1. Administer authorized medications, health care treatments and care	(N.J.A.C. 6A:16-2.1 (a) 2)
2. Approval of self-administered medications	(N.J.A.C. 18A:40-12.3 & 12.4 & N.J.A.C. 6A:16-2.1 (a) 2v)
3. Designate and train annually epinephrine auto injector delegates	(N.J.S.A. 18A:40-12.5 & 12.6)
C. Review and create IHP/IEHP for Do Not Resuscitate (DNR) orders	(N.J.A.C. 6A:16-2.1 (a) 3)
D. Provide Health Care	(N.J.A.C. 6A:16-2.1 (a) 4)
1. Provide nursing health care and execute medical regimens to students as per: NJ Nurse Practice Act, District Collaborative Standing Orders, IHP, IEHP, and Medical Home Practitioner's orders.	(N.J.A.C. 6A:16-2.1 (a) 4 (ii)), N.J.A.C. 6A:16-1.4 (a) and N.J.S.A. 45:11-23.- New Jersey Board of Nursing Statutes
2. Isolate, exclude and re-admit any student or employee with a communicable disease	(N.J.A.C. 6A:16-1.4 (a))
3. Report "Reportable Communicable Disease" to County health officer	(N.J.A.C. 8:57-1 & N.J.A.C. 6A:16-2.2 (d))
4. Arrange for transportation and supervision of students in need of emergency health care	(N.J.A.C. 6A:16-2.1 (a) 4 (iii))
5. Notify parents of need for emergency care	(N.J.A.C. 6A:16-2.1 (a) 4 (iv))
6. Administer emergency medications i.e., anaphylaxis (epinephrine) or asthma medications etc.	(N.J.A.C. 6A:16-2.1 (a) 4 (v))
7. Write and update annually student individualized health care plans (IHP's) and individualized emergency health care plan (IEHP's) for student's medical needs and instruction of staff.	(N.J.A.C. 6A:16-2.3 (b) 5 (xiii))
8. Establish, annually review and implement Standards of Care/Collaborative Standing Orders with the School physician for deliverance of daily and emergency health care	(N.J.A.C. 6A:16-2.3 (b)xi
E. Administer asthma related care	(N.J.A.C. 6A:16-2.1 (a) 5)
1. Obtain training for administration of medication via nebulizer	(N.J.S.A.18A:40-12.8 (a) & N.J.A.C. 6A:16-

	2.1(a) 5(i))
2. Maintain one nebulizer per school	(N.J.A.C. 6A:16-2.1 (a) 5)
3. Require Students to have a current “Asthma Action Plan	(N.J.A.C. 6A:16-2.1 (a) 5 (iii))
F. Health history and examinations	(N.J.S.A. 18A:40-4, NJSA 18A:35-4.8, N.J.A.C. 6A:16-2.2 and N.J.A.C. 6A:16-2.1 (a) 6)
1. Provide health examination for student’s without medical homes	(N.J.A.C. 6A:16-2.2 (f) 6)
2. Maintain Athletic Pre-Participation Physical Examination Form Part A & B as part of student’s health record	(N.J.A.C.6A:16-2.2 (f) 6)
G. Establish and maintain procedures for universal precautions	(N.J.A.C.6A:16-2.1 (a) 7)
H. Provide nursing services to nonpublic school located in district	(N.J.A.C. 6A:16-2.1 (a) 8)
I. Instruct students/ teachers/staff:	(N.J.A.C. 6A:9-13.3, N.J.S.A. 18A:40-3; and N.J.A.C. 6A:16-2.3 (b)5 (xv))
1. communicable diseases, blood borne pathogens	
2. Asthma management	
3. Anaphylaxis	
4. classroom health curriculum (not CSN with a “Non-Instructional” certificate)	
5. other health concerns	
J. Provide information for:	
1. NJ Family Care program	(N.J.A.C. 6A:16-2.2 (i))
2. Pregnancy Assistance	
K. Implementation of the Nurse Practice Act by.....	
L. Certified School Nurse Functions as Certified School Nurse (CSN) and Registered Nurse	N.J.S.A. 45:11-23.- New Jersey Board of Nursing Statutes
1. <u>Nursing Diagnosis /Case-finding of actual or potential physical health problems</u>	
2. <u>Provision of nursing care for actual or potential emotional health problems</u>	
3. <u>Health teaching in health office</u>	
4. <u>Health teaching in classroom</u>	
5. <u>Health counseling</u>	

Services Required to Address Specific Health Care Needs of Individual Students with acute care needs, chronic illness, special health needs, procedures and administration of medications, procedures or treatments.		Quarles Elementary School	Grieco Elementary School	McCloud Elementary School	Dismus Middle School	Dwight Morrow High School
First-Aid, splinting, Ace-wrap etc.		1413	3356	1440	1050	1537
Dental: tooth avulsion, caries, braces, etc.		8	141	81	45	37
Health Screenings Ht., Wt., & BP yearly		208	498	337	560	1025
Visual Acuity screening K,2,4,6,8,10		209	301	354	188	270
Auditory screening K,1,2,3,4,6,7,10		207	414	227	207	270
Scoliosis screening biennially age 10-18		n/a	0	133	91	550
Diabetic Glucose testing, insulin pump management This the number of diabetic students in the school		0	4	1	1	8
Blood sugars, insulin administration, and or treatment of diabetes		0	1037	336	413	1247
Mantoux/PPD testing (# of mantoux read/ no testing done at school)		4	3	3	3	7
Medication Administration- daily		18	530	0	157	0
Medication Administration - PRN		143	111	13	59	80
Nebulizer/inhalers/peak flow measurements		46	59	121	88	45
Tube feedings		0	0	0	0	0
Urinary catheterizations		0	0	0	0	0
Ventilator care		0	0	0	0	0
Referral for vision evaluations		8	16	80	60	24
Referral for hearing evaluations		1	2	60	9	8
Referral for Alcohol and drug use/abuse testing		0	0	0	2	16
Referral for pregnancy		0	0	0	0	2

		Quarles	Grieco	McCloud	Dismus	DMAE
Nursing Diagnosis /Case-finding of actual or potential physical health problems Defined as illness visits, weight and hypertension referrals		930	352	1308	1143	1003
Provision of nursing care for actual or potential emotional health problems		16	3	0	3	291
Casefinding Defined as number of provisional students and number of students who needed mantoux		194	9	5	11	22
Health teaching in health office		126	Daily	Daily	Daily	Daily
Health teaching in classroom		200	0	0	1	0
Health counseling		421	0	7	422	291
Other		726	110	94	788	1394
Student accidents		20	4	8	19	28
Employee emergencies		31	4	1	1	15
911 calls		2	1	7	7	15
2 Blood drives at DMAE		No	No	No	No	Yes
Wear Red Day		Yes	No	Yes	Yes	No
Dental screening program in conjunction with the Englewood Health Department		Yes	No	No	No	No
Mobile Dentist		No	Yes	Yes	Yes	No
Jump Rope For Heart		No	Yes	Yes	No	No
JDRD Walk		No	Yes	No	No	No
Hand Hygiene Program		Yes	No	No	No	No
Wellness Day		No	No	No	Yes	No
Weight reduction program for s students (done with School Psychologist)		No	No	No	Yes	No
Biggest Loser Weight Reduction Program for Staff		No	No	No	Yes	No

		Quarles	Grieco	McCloud	Dismus	DMAE
Englewood Board of Health Dental Education Program		Yes	No	No	No	No
Englewood Board of Health Department Flu vaccination program for faculty		Yes	Yes	Yes	Yes	Yes
Asthma training for staff		Yes	Yes	Yes	Yes	Yes
Enrollment number (approximate for year)		445	579	561	390	1083
Number of students receiving:						
Special Services/ IEP's		75	84	77	44	135
504's		0	7	7	14	15
I&RS		62	58	13	33	38
IHP's		26	26	1	20	22
IEHP's		24	4	0	0	16
Nursing Assignments- number of:						
Certified School Nurse- CSN		1	1	1	1	1
Registered Nurse- not CSN		0	0	0	0	0
Licensed Practice Nurse- LPN		2	0	0	0	0
CPR Certified		3	1	2	52	4
AED Certified		1	1	1	52	4
Asthma Nebulizer trained		1	1	1	1	1
Unlicensed Assistive Personnel Assignments						
Nursing Assistants		0	0	0	0	0
Health Aides		0	0	0	0	0

V Nursing Services and Additional Medical Services provided to Non-Public Schools, Non-public nursing services (NJAC 6A 6A:16-2.3 (b) through (d))

Non-public nursing services are not provided by the Englewood School Nurses

Nursing Services Plan Reviewed by:

Name: _____

Title: _____

Signature: _____

Date: ____/____/____

Name: _____

Title: _____

Signature: _____

Date: ____/____/____

Name: _____

Title: _____

Signature: _____

Date: ____/____/____

December 11, 2014
Staff/Board Travel

PURPOSE	DESTINATION	DATE	NAME	BUDGET CODE	REGISTRATION	TRAVEL/ ACCOMODATIONS	SUBSTITUTE	TOTAL
Unlocking the Mystery of Selective Mutism & Social Anxiety	Double Tree Inn Fort Lee, NJ	1/29/2015	Jaime Drumeler	11-000-219-580-40-000-000	\$189.00	\$0.00	\$0.00	\$189.00
			Jagela Mercado	11-000-219-580-40-000-000	\$189.00	\$0.00	\$0.00	\$189.00
National Association of Federal Education Program Administrators	Omni Shoreham Hotel Washington, DC	3/22/15-3/15/15	Lisa Finn-Bruce	20-270-200-500-66-000-000	\$499.00	\$1,135.88	\$0.00	\$1,634.88
Intro to Teasing & Bullying	NJ State Bar Foundation One Consitution Sq. New Brunswick, NJ	3/24/2015	Abraham Alarcon	11-000-223-580-05-000-000	\$0.00	\$44.86	\$0.00	\$44.86
			Cecilia Ruiz	11-000-223-580-05-000-000	\$0.00	\$46.10	\$0.00	\$46.10
			Jaquelin Caufield	11-000-223-580-05-000-000	\$0.00	\$32.23	\$100.00	\$132.23
			Debbie Perry	11-000-223-580-05-000-000	\$0.00	\$27.09	\$100.00	\$127.09
Learning Forward NJ Annual Conference "Deep Learning to Affect Change"	Southard School, Howell, NJ	1/23/2015	Gordana Picinich	20-270-200-500-66-000-000	\$0.00	\$0.00	\$137.44	\$137.44
			Angelina Croce	20-270-200-500-66-000-000	\$0.00	\$0.00	\$41.00	\$41.00
Teaching Social, Behavior & Functioning Skills to Students with ASD	Cherry Hill, NJ	2/19/15-2/20/15	Nadra Anderson	11-000-223-580-40-000-000	\$195.00	\$40.00	\$0.00	\$235.00
			Veronica Gilliard	11-000-223-580-40-000-000	\$195.00	\$40.00	\$0.00	\$235.00

December 11, 2014
Staff/Board Travel

PURPOSE	DESTINATION	DATE	NAME	BUDGET CODE	REGISTRATION	TRAVEL/ ACCOMODATIONS	SUBSTITUTE	TOTAL
Special Education & Mathematics Preparing for Common Core Standards & Assessments	St. Peter's College Kennedy Blvd. Jersey City, NJ	1/7/2015	Danielle Lavelanet	11-213-100-580-40-000-000	\$169.00	\$6.51	\$100.00	\$275.51
			Christina DiBartolomeo	11-213-100-580-40-000-000	\$169.00	\$9.27	\$100.00	\$278.27

va_s1701
10/01/2014

Englewood Public School District

Monthly Transfer Report

Budget Category	Accounts	Original Budget	Revenues Allowed + Pr Yr Reserve	Orig + Rvnues Allowed + Pr Yr Reserve	Maximum Transfer Out Allowed	YTD Net Transfers	% change of Transfers	Remaining Transfers Out Allowed	Account Balance
Regular Programs	11-1XX-100-XXX 12-1XX-100-XXX 13-1XX-100-XXX 15-1XX-100-XXX 18-1XX-100-XXX	18,245,073.14	5,889.04	18,250,962.18	1,825,096.22	12,013.81	0.07	1,837,110.03	351,565.86
Special Education, Basic Skills/Remedial and Bilingual Instruction and Speech/OT/PT and Extraordinary Services	1X-2XX-100-XXX 1X-000-216-XXX 1X-000-217-XXX	8,125,586.00	79.90	8,125,665.90	812,566.59	(27,881.65)	-0.34	784,684.94	192,634.84
Vocational Programs-Local	1X-3XX-100-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School-Spon. Co/Extra-Curr. Activities, School Sponsored Athletics, and Other Instructional Programs	11-4XX-100-XXX 11-4XX-200-XXX 12-4XX-100-XXX	874,300.00	37,644.78	911,944.78	91,194.48	0.00	0.00	91,194.48	187,960.78
Community Services Programs/Operations	1X-800-330-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNDISTRIBUTED EXPENDITURES		27,244,959.14	43,613.72	27,288,572.86					732,161.48
Tuition	11-000-100-XXX 16-000-100-XXX 17-000-100-XXX 18-000-100-XXX	4,418,764.00	0.00	4,418,764.00	441,876.40	55,000.00	1.24	496,876.40	469,374.26
Attendance and Social Work, Health, Guidance, Child Study Teams, Education Media Services/School Library	1X-000-211-XXX 1X-000-213-XXX 1X-000-218-XXX 1X-000-219-XXX 1X-000-222-XXX	4,841,674.75	430,226.23	5,271,900.98	527,190.10	50,174.89	0.95	577,364.99	224,306.58
Improvement of Instruction Services and Instructional Staff Training Services	1X-000-221-XXX 1X-000-223-XXX	1,197,580.00	739.57	1,198,319.57	119,831.96	(132,194.72)	-11.03	0.00	159,124.36
General Administration	1X-000-230-XXX	1,255,804.00	57,042.25	1,312,846.25	131,284.63	(2,680.00)	-0.20	128,604.63	294,654.51
School Administration	1X-000-240-XXX	2,412,537.00	4,132.47	2,416,669.47	241,666.95	103,182.68	4.27	344,849.63	12,766.96
Central Svcs & Admin Info Technology	1X-000-25X-XXX	1,140,854.00	1,149.00	1,142,003.00	114,200.30	0.00	0.00	114,200.30	64,149.41
Operation and Maintenance of Plant Services	1X-000-26X-XXX	6,569,167.50	64,781.64	6,633,949.14	663,394.91	(44,759.00)	-0.67	618,635.91	920,571.16
Student Transportation Services	1X-000-270-XXX	3,403,424.00	0.00	3,403,424.00	340,342.40	24,104.67	0.71	364,447.07	336,829.52
Personal Services-Employee Benefits	1X-XXX-XXX-2XX	8,185,000.00	0.00	8,185,000.00	818,500.00	(51,945.68)	-0.63	766,554.32	484,359.44
Transfer Property Sale Proceedes to Debt Service Reserve	11-000-520-934	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

va_s1701
10/01/2014

Englewood Public School District

Monthly Transfer Report

Budget Category	Accounts	Original Budget	Revenues Allowed + Pr Yr Reserve	Orig + Rvnues Allowed + Pr Yr Reserve	Maximum Transfer Out Allowed	YTD Net Transfers	% change of Transfers	Remaining Transfers Out Allowed	Account Balance
Food Services	11-000-310-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL CURRENT EXPENSE		33,424,805.25	558,071.16	33,982,876.41					2,966,136.20
Equipment	1X-XXX-XXX-73X	146,775.00	54,398.02	201,173.02	20,117.30	14,985.00	7.45	35,102.30	19,381.00
Facilities Acquisition and Construction Services	1X-000-4XX-XXX	3,111,192.00	747,997.70	3,859,189.70	0.00	0.00	0.00	0.00	2,847,797.83
Capital Reserve-Transfer to Capital Expend. Fund	12-000-4XX-931	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES		3,257,967.00	802,395.72	4,060,362.72					2,867,178.83
TOTAL SPECIAL SCHOOLS	13-XXX-XXX-XXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer of Funds to Charter Schools	10-000-100-56X	2,101,503.00	0.00	2,101,503.00	210,150.30	0.00	0.00	210,150.30	0.00
General Fund Contribution to School Based Budgets	10-000-520-930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING BUDGET GRAND TOTAL		66,029,234.39	1,404,080.60	67,433,314.99					6,565,476.51

School Business Administrator Signature

Date

Englewood Public School District

TAB-8

Bills And Claims Report By Vendor Name

for Batch 51 and Check Date is from 11/01/2014 to 11/30/2014

va_bill5.090214

11/01/2014

Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Posted Checks							
CAPITAL ONE BANK/ 6982	15-00552	11-000-291-220-63-000-000/ EMP BENEFITS SOC SEC		HP	PAYROLL 11/14/2014	1537	15,301.87
		11-000-291-220-63-000-000/ EMP BENEFITS SOC SEC		HP	PAYROLL 11/26/2014	1541	13,973.44
		Total for CAPITAL ONE BANK/ 6982					\$29,275.31
PUBLIC SERVICE ELECTRIC & GAS/ 2672	15-01009	11-000-262-622-71-516-000/ ELECTRICITY		CP	SEPT - OCT 2014 INVOICES	32758	56,271.22
UNITED WATER/ 4901	15-00605	11-000-262-490-71-522-000/ WATER SERVICES		CP	SEPT - OCT 2014 INVOICES	32759	9,948.52
VERIZON/ 1329	15-00606	11-000-230-530-71-615-000/ COMMUNICATION TELEPHONE		CP	SEPT 2014 INVOICES	32760	851.55
Total for Posted Checks							\$96,346.60

* CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial

Run on 12/05/2014 at 12:30:44 PM

TAB-8

Englewood Public School District
Bills And Claims Report By Vendor Name
for Batch 51 and Check Date is from 11/01/2014 to 11/30/2014

va_bill5.090214
11/01/2014

Resolution that the list of claims for goods received and services rendered and certified to be correct by the Business Administrator, be approved for payment and further that the Secretary's and Treasurer's financial reports be accepted as filed. Run on 12/05/2014 at 12:30:44 PM

Fund Summary

Fund Category	Sub Fund	Computer Checks	Computer Checks Non/AP	Hand Checks	Hand Checks Non/AP	Total Checks
10	11	\$67,071.29		\$29,275.31		\$96,346.60
GRAND	TOTAL	\$67,071.29	\$0.00	\$29,275.31	\$0.00	\$96,346.60

Chairman Finance Committee

Member Finance Committee

Englewood Public School District
Bills And Claims Report By Vendor Name
for Batch 52 and Check Date is from 12/01/2014 to 12/31/2014

va_bill5.090214

11/01/2014

				Check	Check Description or		
Vendor # / Name	PO #	Account # / Description	Inv #	Type *	Multi Remit To Check Name	Check #	Check Amount
Unposted Checks							
CAPITAL ONE BANK/ 6982	15-00552	11-000-291-220-63-000-000/ EMP BENEFITS SOC SEC		HP	PAYROLL 12/15/2014	1546	23,978.19
STATE OF NEW JERSEY/ 2826	15-00555	11-000-291-270-63-450-000/ NJ STATE HEALTH BENEFITS		HP	DEC 2014	1543	550,129.87
Total for Unposted Checks							\$574,108.06

* CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial

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Resolution that the list of claims for goods received and services rendered and certified to be correct by the Business Administrator, be approved for payment and further that the Secretary's and Treasurer's financial reports be accepted as filed. Run on 12/05/2014 at 12:21:36 PM

Fund Summary	Fund Category	Sub Fund	Computer Checks	Computer Checks Non/AP	Hand Checks	Hand Checks Non/AP	Total Checks
	10	11			\$574,108.06		\$574,108.06
	GRAND	TOTAL	\$0.00	\$0.00	\$574,108.06	\$0.00	\$574,108.06

Chairman Finance Committee

Member Finance Committee

Englewood Public School District

Bills And Claims Report By Vendor Name

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Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Unposted Checks							
ALLIANCE COMMERCIAL PEST CONTROL, INC./ 7989	15-00687	11-000-261-420-71-505-000/ EXTERMINATION SVCS		CP	INV #290981, 290691	32761	1,155.00
AMERICAN TIME & SIGNAL/ 6294	15-01303	11-000-262-610-71-604-000/ FIRE/BELL SUPPLIES		CF	INV #731665	32762	3,025.58
ANDY MARK, INC./ 8079	15-01639	20-364-200-500-66-000-000/ OTHER PURCHASED SERVICES		CF	INV #G6535	32763	85.00
ATLANTIC BUSINESS PRODUCTS/ 1226	15-00596	11-000-251-340-63-000-000/ CENTRAL SVCS TECH SVC		CP	INV #CNIN424464	32764	869.67
BABE'S TAXI/ 1263	15-01028	11-000-270-514-40-000-000/ TRANS SPECIAL VENDORS		CP	OCT INV #0000007964	32765	3,997.00
BENJAMIN BROS, INC./ 4757	15-00813	11-000-262-610-71-610-000/ MISC SUPPLIES		CP	VARIOUS INVOICES	32766	600.37
	15-01528	11-000-262-610-71-610-000/ MISC SUPPLIES		CF	INV #177469	32766	534.90
Total for BENJAMIN BROS, INC./ 4757							\$1,135.27
BENWAY SCHOOL/ 1404	15-01152	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	DEC 2014	32767	3,113.65
BERGEN ARTS AND SCIENCES CHARTER SCHOOL/ 7162	15-00784	10-000-100-561-63-238-000/ TRANSFER OF FUNDS TO CHA		CP	DEC 2014	32768	963.00
BERGEN CNTY SPECIAL SERV/ 1407	15-01338	20-502-100-300-40-000-000/ NON PUB AUX COMP ED		CP	INV #S201400068	32769	179.16
		20-506-100-300-40-000-000/ NON PUB HAND SUPPL INSTR		CP	INV #S201400068	32769	8,710.17
		20-507-100-300-40-229-000/ NON PUB EXAM & CLASS		CP	INV #S201400068	32769	2,519.72
		20-507-100-300-40-230-000/ NON PUB EXAM & CLASS		CP	INV #S201400068	32769	361.00
		20-508-100-300-40-000-000/ NON PUB CORRECTIVE SPEEC		CP	INV #S201400068	32769	7,333.05
	15-01339	20-250-200-300-40-030-000/ PURCHASED PROFESSIONAL A		CF	INV #M201400535	32769	381.00
		20-253-200-300-40-030-000/ PURCHASED PROFESSIONAL A		CP	INV #M201400535	32769	21,722.65
		Total for BERGEN CNTY SPECIAL SERV/ 1407					\$41,206.75
BERGEN COUNTY SPECIAL SERVICES/ 1367	15-01332	11-000-100-565-40-000-000/ TUITION CSSD SPEC		CP	DEC 2014..#T201400276	32770	13,090.00

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Unposted Checks							
BERGEN COUNTY SPECIAL SERVICES/ 1388	15-01334	11-000-100-565-40-000-000/ TUITION CSSD SPEC		CP	OCT 2014..#M201400535	32771	21,540.96
	15-01379	11-000-100-565-40-000-000/ TUITION CSSD SPEC		CP	#M201400535	32771	15,926.01
Total for BERGEN COUNTY SPECIAL SERVICES/ 1388							\$37,466.97
BERGEN COUNTY TECHNICAL SCHOOL/ 1377	15-01566	11-000-100-564-40-000-000/ TUITION VOCATIONAL SPEC		CP	INV #V201400195	32772	19,312.00
	15-01643	11-000-100-563-77-000-000/ TUITION VOCATIONAL REG		CP	SEPT-OCT-NOV-2014	32772	67,969.00
Total for BERGEN COUNTY TECHNICAL SCHOOL/ 1377							\$87,281.00
BERGEN COUNTY WINDOW BLINDS/ 7522	15-01058	11-000-262-610-71-614-000/ WINDOW SUPPLIES		CF	INV DATED 7/25	32773	4,396.00
CAPRI INSTITUTE OF HAIR DESIGN/ 5955	15-01439	11-000-100-564-40-000-000/ TUITION VOCATIONAL SPEC		CP	NOV 2014	32774	1,080.00
CAROLINA BIOLOGICAL SUPPLY CO./ 1488	15-00852	11-190-100-610-98-000-000/ REG PROGRAM-UNDISTRIBUTE		CP	VARIOUS INVOICES	32775	2,607.14
	15-00877	11-190-100-610-98-000-000/ REG PROGRAM-UNDISTRIBUTE		CP	INV #48819453, 48820509	32775	393.79
Total for CAROLINA BIOLOGICAL SUPPLY CO./ 1488							\$3,000.93
CATAPULT LEARNING, LLC./ 4072	15-01086	20-509-200-330-28-000-000/ NON PUB NURSE SERV		CP	SEPT 2014	32776	135.00
		20-509-200-330-32-000-000/ NON PUB NURSE SERV		CP	SEPT 2014	32776	14,256.00
		20-509-200-330-33-000-000/ NON PUB NURSE SERV		CP	SEPT 2014	32776	5,209.38
		20-509-200-330-35-000-000/ NON PUB NURSE SERV		CP	SEPT 2014	32776	8,424.00
		20-509-200-330-36-000-000/ NON PUB NURSE SERV		CP	SEPT 2014	32776	526.50
Total for CATAPULT LEARNING, LLC./ 4072							\$28,550.88
CHAS. F. CONNOLLY DIST. CO., I/ 1595	15-00985	11-000-262-610-71-612-000/ PLUMBING/HEAT SUPPLIES		CP	INV #991019	32777	397.53
CIRCLE AUTO SERVICE, INC./ 5723	15-01637	11-000-262-420-71-549-000/ VEHICLE REPAIRS		CF	INV DATED 8/7/2014	32778	1,762.92
CITY OF ENGLEWOOD/ 1577	15-01481	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CF	VARIOUS INVOICES	32779	706.00

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Unposted Checks							
COMPREHENSIVE EDUCATIONAL SERVICES/ 7399	15-01035	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	INV #11208, 11218	32780	1,600.00
CRESKILL BOARD OF EDUCATION/ 1749	15-01098	11-000-100-562-40-000-000/ TUITION IN STATE SPECIAL		CP	TUITION 7 SVCS SEPT - DEC	32781	4,351.30
CROSS CNTY CLINICAL & EDUCATIONAL SVCS/ 7923	15-01067	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	INV #102786	32782	825.00
d/b/a Medco Sports Medicine/ 7641	15-01330	11-402-100-600-20-000-000/ ATHLETICS		CF	CUST #13549407	32783	9,566.99
DEER PARK WATER/ 4960	15-00968	11-000-262-610-71-610-000/ MISC SUPPLIES		CP	ACCT #0431854645	32784	81.85
DELTA DENTAL PLAN OF NJ/ 1787	15-00554	11-000-291-270-63-451-000/ DENTAL BENEFITS		CP	DEC 2014	32785	31,787.19
DELTA-T GROUP NORTH JERSEY, INC./ 7339	15-01135	11-000-270-593-63-723-000/ DELTA - T		CF	NOV 2014	32786	102,556.60
		11-190-100-500-63-723-000/ DELTA - T		CF	NOV 2014	32786	150,000.00
		11-204-100-500-63-723-000/ DELTA - T		CP	NOV 2014	32786	62,134.91
		Total for DELTA-T GROUP NORTH JERSEY, INC./ 7339					\$314,691.51
DIAMOND ROCK WATER COMPANY/ 6466	15-00884	11-000-262-610-71-610-000/ MISC SUPPLIES		CP	INV #745201	32787	204.00
Distributed Webside Corporation/ 7021	15-01552	11-402-100-500-20-000-000/ ATHLETICS		CF	INV #20479	32788	350.00
EAST HILL FLORIALS/ 1966	15-01634	11-402-100-600-20-000-000/ ATHLETICS		CF	INV #7714	32789	149.00
EASTWICK COLLEGE- HACKENSACK CAMPUS/ 6278	15-01564	11-190-100-500-07-000-000/ REG PROGRAM-UNDISTRIBUTE		CP	NOV 2014	32790	3,300.00
ECLC OF N.J./ 1975	15-01099	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	DEC TUITION, SEPT 1 ON 1	32791	5,881.03
EDUCATION INCORPORATED/ 5776	15-01484	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	VARIOUS INVOICES	32792	1,564.08
ENGLEWOOD BOARD OF EDUCATION/ 1777	15-01606	11-190-100-500-07-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	REG PROGRAM-UNDISTRIBUTE	32793	93.10

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Unposted Checks							
ENGLEWOOD BD OF EDUCATION/ 1778	15-01674	20-270-200-200-66-000-000/ EMPLOYEE BENEFITS		CF	EMPLOYEE BENEFITS	32794	112.46
	15-01675	60-057-291-220-02-000-000/ SOCIAL SECURITY		CF	SOCIAL SECURITY	32794	782.66
		60-057-291-220-03-000-000/ SOCIAL SECURITY		CF	SOCIAL SECURITY	32794	443.61
		60-057-291-220-05-000-000/ SOCIAL SECURITY		CF	SOCIAL SECURITY	32794	917.03
	15-01659	60-057-291-220-02-000-000/ SOCIAL SECURITY		CF	SOCIAL SECURITY	32794	629.81
	Total for ENGLEWOOD BD OF EDUCATION/ 1778						\$2,885.57
ENGLEWOOD ON THE PALISADES/ 2045	15-00787	10-000-100-561-63-238-000/ TRANSFER OF FUNDS TO CHA		CP	DEC 2014	32795	173,735.00
ENTERTAINMENT EXPRESS LIMOUSINE SERVICE/ 8109	15-01679	11-000-270-512-20-221-000/ FIELD TRIPS		CF	RES #20819 CH	32796	1,300.00
		11-000-270-512-98-221-000/ FIELD TRIPS		CF	RES #20819 CH	32796	1,300.00
	Total for ENTERTAINMENT EXPRESS LIMOUSINE SERVICE/ 8109						\$2,600.00
EPIC HEALTH SERVICES INC./ 6911	15-01032	11-000-213-320-40-000-000/ HEALTH - ED SERVICES		CF	VARIOUS INVOICES	32797	29,393.50
ESSEX COMPUTERS/ 7650	15-01174	11-000-222-500-68-000-000/ ED MEDIA TECH SERVICE		CP	INV #PARA-1-16527	32798	540.00
EXPRESS HEATING CO. INC./ 1948	15-00987	11-000-261-420-71-503-000/ MAINTENANCE BOILER		CP	VARIOUS INVOICES	32799	21,522.12
Feldman Brothers Electrical Supply Co./ 6849	15-01161	11-000-262-610-71-603-000/ ELECTRICAL SUPPLIES		CP	INV #1855546-00	32800	56.76
FELICIAN SCH EXCEPT CHILD/ 1954	15-01100	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	DEC 2014	32801	13,097.76
FIREFLY COMPUTERS/ 7998	14-02072	11-000-222-600-68-000-000/ SUPPLIES AND MATERIALS		CF	INV #113615	32802	45,160.00
FIRST STUDENT INC. 1309/ 2155	15-01578	11-402-100-500-20-000-000/ ATHLETICS		CP	INV #13097432,13097551	32803	21,715.94
FIRST STUDENT PRINCIPAL BUS CO/ 2157	15-01599	20-364-200-500-66-000-000/ OTHER PURCHASED SERVICES		CF	INV #13097360	32804	250.00
	15-01596	11-000-270-512-98-221-000/ FIELD TRIPS		CF	INV #13097362	32804	300.00
	Total for FIRST STUDENT PRINCIPAL BUS CO/ 2157						\$550.00

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Unposted Checks							
FLEETMATICS USA, LLC/ 7118	15-00895	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CF	INV #IN289914	32805	2,922.78
FRIDMAN, ESTHER M.D./ 5738	15-01068	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	OCT - NOV EVALS	32806	3,350.00
	15-01627	11-190-100-320-20-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	EVAL 10/28/14...AH	32806	550.00
Total for FRIDMAN, ESTHER M.D./ 5738							\$3,900.00
Furst & Associates, Inc./ 6796	15-01649	11-000-230-339-61-000-000/ GENERAL ADMIN OTHER SVC		CP	OCT & NOV	32807	6,490.00
GARCIA, MERCEDES/ 2228	15-01070	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	EVALS, 10/1,010/14, 11/1	32808	1,350.00
GARCIA, RICHARD/ 2231	15-01071	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	EVALS 10/1, 10/14, 11/1	32809	1,350.00
GENERAL PLUMBING/ 7480	15-00988	11-000-262-610-71-612-000/ PLUMBING/HEAT SUPPLIES		CP	INV #S5626359.001	32810	142.19
GOPHER SPORT/ 2320	15-00955	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #8857520	32811	819.00
GORDON LANDSCAPING & IRRIGATION/ 5635	15-01615	30-915-400-450-70-000-000/ CONSTRUCTION SERV WW STA		CF	INV #3244	32812	1,500.00
GOVCONNECTION, INC./ 5400	15-01367	11-000-222-600-68-000-000/ SUPPLIES AND MATERIALS		CP	VARIOUS INVOICES	32813	1,537.36
GW TAXI/ 7173	15-00940	11-000-270-511-63-000-000/ TRANS - DISPLACED		CP	VARIOUS INVOICES	32814	666.00
HERTZ FURNITURE SYSTEMS/ 2448	15-01177	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #613624	32815	483.00
	15-01306	11-000-240-600-02-000-000/ SCHOOL ADMIN SUPPLIES		CF	INV #613725	32815	1,701.00
Total for HERTZ FURNITURE SYSTEMS/ 2448							\$2,184.00
HIGH POINT SCHOOL OF BERGEN COUNTY/ 4195	15-01322	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	NNOV 2014	32816	10,234.00
HOBOKEN DUAL LANGUAGE CHARTER SCHOOL/ 7817	15-00785	10-000-100-561-63-238-000/ TRANSFER OF FUNDS TO CHA		CP	OCT-NOV-DEC 2014	32817	2,412.87
HoHoKus SCHOOL OF TRADE/ 5762	15-01565	11-190-100-500-07-000-000/ REG PROGRAM-UNDISTRIBUTE		CP	SEPT - NOV 2014 SVCS	32818	22,495.00

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Unposted Checks							
HOME DEPOT/ 2494	15-01635	11-000-262-610-71-610-000/ MISC SUPPLIES		CF	ACCT #6035322535035673	32819	332.67
HOUGHTON MIFFLIN/ 2507	15-00864	11-190-100-610-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	#950792664,950782147	32820	4,218.20
		11-190-100-640-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	#950792664,950782147	32820	1,372.50
Total for HOUGHTON MIFFLIN/ 2507							\$5,590.70
HOUGHTON MIFFLIN HARCOURT/ 2144	15-01265	20-501-100-640-35-000-000/ N.P TEXTBOOKS		CF	VARIOUS INVOICES	32821	20,975.57
	15-01263	20-501-100-640-35-000-000/ N.P TEXTBOOKS		CF	#950832331, 950832332	32821	5,701.42
	15-01246	20-501-100-640-32-000-000/ N.P. TEXTBOOKS		CF	INV #950829766	32821	396.47
	15-01595	20-270-200-300-35-000-000/ PURCHASED PROFESSIONAL A		CF	INV #951036373	32821	2,800.00
Total for HOUGHTON MIFFLIN HARCOURT/ 2144							\$29,873.46
INSTITUTE FOR MULTI-SENSORY EDUCATION/ 6998	15-01276	11-000-223-320-64-000-000/ PURCHASED PROFESSIONAL -		CF	INV #D 4253	32822	19,744.45
INVO HEALTCARE ASSOCIATES, LLC/ 7727	15-01061	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	OCT 2014	32823	4,914.00
IRBY, AUDREY/ 8095	15-01642	50-910-310-500-63-000-000/ FOOD SERVICES		CF	FOOD SERVICES	32824	39.85
J.W. PEPPER & SON INC/ 2718	15-00847	11-190-100-610-20-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #01N25836,01N27956	32825	1,624.54
JEWEL ELECTRIC SUPPLY CO./ 2659	15-00812	11-000-262-610-71-603-000/ ELECTRICAL SUPPLIES		CP	VARIOUS INVOICES	32826	3,977.15
JOHNSON SOILS COMPANY/ 7913	15-01542	12-000-400-450-71-000-000/ CONSTRUCTION SERVICES		CP	INV #14-171-B	32827	1,625.00
KARL & ASSOCIATES, INC./ 2736	15-01180	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CF	INV #25144	32828	750.00
	15-00580	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CF	INV #25266	32828	5,450.00
	15-01436	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CF	INV #25160	32828	1,685.00
Total for KARL & ASSOCIATES, INC./ 2736							\$7,885.00

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Unposted Checks							
KONE, INC/ 6365	15-01191	11-000-261-420-71-528-000/ ELEVATOR REPAIRS		CP	INV #221606855	32829	977.25
L2A LAND DESIGN LLC/ 7879	15-01680	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CP	INV #1301.134-4	32830	442.90
LAKESHORE LEARNING MATERIAL/ 4766	15-01249	20-501-100-640-32-000-000/ N.P. TEXTBOOKS		CF	INV #1035810914	32831	487.28
LandTek/ 5868	14-01626	P1-000-263-420-71-509-000/ UPKEEP OF GROUNDS	14-01626	CF	INV #11907	32832	1,800.00
LANG EQUIPMENT COMPANY/ 2845	14-01912	30-915-400-450-03-000-000/ CONSTRUCTION SERV CLEVE		CF	INV #303696	32833	8,340.00
LEONIA BOARD OF EDUCATION/ 3614	15-01324	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	CUST #161	32834	1,300.00
LERCH, VINCI & HIGGINS/ 5839	14-02024	11-000-230-332-63-000-000/ GEN ADMIN AUDIT FEES		CP	INV #25746	32835	15,000.00
LUBIN, KATLYNE - MD, MPH, FAAP/ 3664	15-01062	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	INV #1164, 1165	32836	2,850.00
MAVEN SPORTS MEDICINE/ 8011	15-01178	11-402-100-500-20-000-000/ ATHLETICS		CF	INV #2	32837	17,600.00
MERCHAN, ALVARO/ 8080	15-01622	60-057-200-890-66-000-000/ MISC. EXPENSE		CF	MISC. EXPENSE	32838	560.00
MIRACLES IN COMMUNICATION OF NORTHERN NJ/ 7483	15-01076	11-204-100-320-40-000-000/ SPEC ED-LEARN & LANG DIS		CP	OCT 2014	32839	1,160.00
MISSION ONE EDUCATIONAL STAFFING SERV LL/ 7338	15-01134	11-000-240-500-63-722-000/ MISSION ONE		CP	NOV 2014	32840	42,236.48
ML, INC./ 7995	14-02043	12-000-400-450-71-000-000/ CONSTRUCTION SERVICES		CP	APPLICATION #2 & 3	32841	221,666.43
MOORE MEDICAL LLC/ 7226	15-01614	11-402-100-600-20-000-000/ ATHLETICS		CF	INV #98420850	32842	1,959.00
MUNICIPAL CAPITAL CORP/ 6893	15-00557	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CP	LEASE #5631	32843	227.59
	15-00601	11-000-262-490-63-202-000/ OTHER PURCHASED PROPERTY		CP	LEASE #1260000	32843	8,842.19
	15-00600	11-000-262-490-63-202-000/ OTHER PURCHASED PROPERTY		CP	LEASE #12519	32843	1,139.99

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Unposted Checks							
Total for MUNICIPAL CAPITAL CORP/ 6893							\$10,209.77
MUNICIPAL CAPITAL CORPORATION/ 5886	15-00599	11-000-262-490-63-202-000/ OTHER PURCHASED PROPERTY		CP	LEASE #9078	32844	1,836.09
Musco Sports Lighting, LLC/ 6986	15-01181	11-000-262-590-71-558-000/ MISC PURCHASED SVCS		CF	INV #262634	32845	400.00
MUSIC IS ELEMENTARY/ 3179	15-01259	20-501-100-640-32-000-000/ N.P. TEXTBOOKS		CF	INV #220439	32846	173.80
MyLOCKER/ 6996	15-00546	11-190-100-610-20-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #B17854	32847	834.38
		11-190-100-610-98-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #B17854	32847	834.39
Total for MyLOCKER/ 6996							\$1,668.77
N.J.V. PLUMBING & HEATING, INC./ 6640	15-00969	11-000-261-420-71-513-000/ PLUMBING/HEATING		CP	INV #1943	32848	550.40
NEW ALLIANCE ACADEMY. LLC/ 8037	15-01429	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	OCT 2014	32849	5,180.00
NORTH HUDSON ACADEMY/ 2573	15-01120	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	NOV 2014	32850	8,192.16
NORTH JERSEY MEDIA GROUP/ 3344	15-01681	11-000-230-890-63-000-000/ GEN ADMIN OTHER OBJECTS		CF	VARIOUS ADS	32851	228.09
	15-01666	11-000-230-890-63-000-000/ GEN ADMIN OTHER OBJECTS		CF	AD #0003771864	32851	146.90
Total for NORTH JERSEY MEDIA GROUP/ 3344							\$374.99
NORTHERN VALLEY REGIONAL H.S./ 4229	15-01326	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	OCT 2014	32852	1,560.00
	15-01109	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	OCT 2014	32852	812.50
Total for NORTHERN VALLEY REGIONAL H.S./ 4229							\$2,372.50
O. DIBELLA MUSIC INC./ 2603	15-00848	11-190-100-610-60-224-000/ GENERAL SUPPLIES - MUSIC		CF	INV #1010810	32853	19,024.09
	15-01631	11-402-100-600-20-000-000/ ATHLETICS		CF	INV #957241	32853	97.95
Total for O. DIBELLA MUSIC INC./ 2603							\$19,122.04

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Unposted Checks							
OCCUPATIONAL THERAPY CONSLTNTS/ 4348	15-01066	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	OCT 2014	32854	1,140.00
OPTUM HEALTH VISION / SPECTERA/ 3966	15-00556	11-000-291-270-63-452-000/ VISION BENEFITS		CP	DECEMBER 2014	32855	14,601.48
PASCACK VALLEY REG H.S. DSTRCT/ 4978	15-01454	11-000-100-562-40-000-000/ TUITION IN STATE SPECIAL		CP	NOV 2014	32856	5,148.00
PEARSON/ 7215	15-01278	20-501-100-640-34-000-000/ N.P TEXTBOOKS		CF	INV #4023527586	32857	92.14
PEARSON ASSESSMENTS/ 6738	15-01521	11-000-216-600-40-000-000/ OT/PT/SPEECH SUPPLIES		CF	INV #4559496	32858	144.00
	15-01522	11-000-219-600-40-000-000/ CHILD STUDY TEAM SUPPLY		CF	INV #4559998	32858	217.83
Total for PEARSON ASSESSMENTS/ 6738							\$361.83
PEARSON EDUCATION/ 3477	15-01447	11-190-100-640-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #4023601100	32859	1,483.02
PEARSON EDUCATION/ 6354	15-01464	20-501-100-640-33-000-000/ N.P TEXTBOOKS		CF	INV #4023591465	32860	1,489.09
PEDIATRIC OCCUPATIONAL THERAPY/ 3482	15-01073	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	OCT 2014	32861	1,764.00
PESH-E-ELECTRIC, INC/ 7842	15-01572	11-000-261-420-71-504-000/ ELECTRICAL REPAIRS		CF	INV #156184	32862	4,100.00
POMPTONIAN FOOD SERVICE/ 3536	15-00942	50-910-310-500-63-000-000/ FOOD SERVICES		CP	NOV 2014 INVOICES	32863	160,221.26
POSITIVE PROMOTIONS/ 4583	15-00730	11-000-240-600-05-000-000/ SUPPLIES AND MATERIALS		CF	REF #48724900	32864	911.15
PRENTICE HALL/ 3551	15-00855	11-190-100-640-98-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	#4023452952, LESS CR	32865	1,407.52
Primex Wireless Inc/ 6956	15-01451	11-000-262-610-71-610-000/ MISC SUPPLIES		CF	INV #US 40197	32866	1,655.29
PRITCHARD INDUSTRIES/ 4537	15-00790	11-000-262-420-71-501-000/ CUST/MAINT CONTRACT		CP	NOV 2014	32867	149,052.42
R ULRICH AND SON LLC/ 7975	15-01358	30-915-400-450-70-000-000/ CONSTRUCTION SERV WW STA		CF	CONSTRUCTION SERV WW STA	32868	20,000.00

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Unposted Checks							
R.D. SALES, INC./ 3630	15-01011	11-000-261-420-71-526-000/ LOCKSMITH SERVICES		CP	#DH8248,8299,8347	32869	1,231.45
	15-01010	11-000-261-420-71-519-000/ SECURITY ALARMS		CP	INV #DH8285,8327	32869	4,083.00
	Total for R.D. SALES, INC./ 3630						\$5,314.45
REINER GROUP, INC./ 7838	15-01562	11-000-261-420-71-510-000/ HVAC MAINTENANCE		CF	INV #0445143-IN	32870	1,340.00
	15-01417	11-000-261-420-71-510-000/ HVAC MAINTENANCE		CF	INV #0445134-IN	32870	5,470.00
	Total for REINER GROUP, INC./ 7838						\$6,810.00
Renaissance Learning, Inc./ 7654	15-01359	11-000-221-500-64-000-000/ IMPVT OF INST OTHER SVC		CF	ORD #3656408-0	32871	10,500.00
	15-01203	11-000-221-500-64-000-000/ IMPVT OF INST OTHER SVC		CF	VARIOUS INVOICES	32871	7,591.60
	15-01202	11-000-221-500-64-000-000/ IMPVT OF INST OTHER SVC		CP	VARIOUS INVOICES	32871	26,261.60
	Total for Renaissance Learning, Inc./ 7654						\$44,353.20
RICKARD REHABILITATION SERVICE/ 3697	15-01077	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	OCT 2014	32872	260.00
	15-01078	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CF	OCT 2014	32872	10,917.50
	Total for RICKARD REHABILITATION SERVICE/ 3697						\$11,177.50
RIDGEFIELD BOARD OF ED./ 2712	15-01149	11-000-100-562-40-000-000/ TUITION IN STATE SPECIAL		CP	OCT - DEC 2104 SVCS	32873	19,833.64
RIDGEWOOD PRESS/ 3699	15-01583	11-000-219-600-40-000-000/ CHILD STUDY TEAM SUPPLY		CF	INV #96423	32874	160.32
	15-01594	20-044-100-600-66-000-000/ GENERAL SUPPLIES		CF	INV #96424	32874	133.60
	Total for RIDGEWOOD PRESS/ 3699						\$293.92
ROCKLAND BOCES/ 7721	15-01455	11-000-100-565-40-000-000/ TUITION CSSD SPEC		CP	OCT 2014	32875	2,819.72
SAGE DAY/ 3784	15-01106	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	DEC 2014	32876	4,908.75
SAVATREE/ 4355	15-00903	11-000-263-420-71-509-000/ UPKEEP OF GROUNDS		CP	INV #3392480	32877	500.00
SCHOLASTIC INC./ 3835	15-01345	11-190-100-500-03-000-000/ REG		CF	INV #9690487,9674951	32878	60,340.00
		PROGRAM-UNDISTRIBUTE					
		11-190-100-610-03-000-000/ REG		CF	INV #9690487,9674951	32878	1,958.73
		PROGRAM-UNDISTRIBUTE					

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Unposted Checks							
SCHOLASTIC INC./ 3835	15-01346	11-190-100-500-10-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #9701452,9674952	32878	25,495.00
		11-190-100-610-10-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #9701452,9674952	32878	5,771.32
	15-01347	11-190-100-500-07-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #9674958, 9690489	32878	27,250.00
	15-01349	20-231-100-600-66-724-000/ SUPPLY/MATERIALS FOCUS		CF	INV #9674955,9702552	32878	7,162.30
		20-231-200-500-66-724-000/ OTHER PURCHASED SERVICES		CF	INV #9674955,9702552	32878	2,200.00
		20-253-100-500-40-000-000/ OTHER PURCHASED SERVICES		CF	INV #9674955,9702552	32878	58,295.00
	15-01350	11-000-221-500-64-000-000/ IMPVT OF INST OTHER SVC		CF	INV #9674954	32878	30,000.00
		11-000-223-320-64-000-000/ PURCHASED PROFESSIONAL -		CF	INV #9674954	32878	65,515.00
		20-253-100-500-40-000-000/ OTHER PURCHASED SERVICES		CF	INV #9674954	32878	6,034.00
		20-253-100-500-40-715-000/ OTHER PURCHASED SERVICES		CF	INV #9674954	32878	57,967.00
Total for SCHOLASTIC INC./ 3835							\$347,988.35
SCHOLASTIC/ 5291	15-01223	20-501-100-640-33-000-000/ N.P TEXTBOOKS		CF	INV #44105392	32879	73.14
	15-01459	20-501-100-640-33-000-000/ N.P TEXTBOOKS		CF	INV #44098335	32879	21.64
Total for SCHOLASTIC/ 5291							\$94.78
SCHOLASTIC BOOK CLUBS, INC./ 3750	15-00931	11-190-100-610-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #9487886	32880	34.27
SCHOLASTIC INC./ 2762	15-00858	20-241-100-600-66-000-000/ GENERAL SUPPLIES		CF	INV #M5439966	32881	566.09
	15-00859	20-241-100-600-66-000-000/ GENERAL SUPPLIES		CF	INV #M5439974	32881	844.78
Total for SCHOLASTIC INC./ 2762							\$1,410.87
SCHOLASTIC INC./ 2763	15-01314	20-501-100-640-33-000-000/ N.P TEXTBOOKS		CF	INV #M5484795	32882	153.78
	15-01315	20-501-100-640-33-000-000/ N.P TEXTBOOKS		CF	INV #M5484804	32882	153.78
Total for SCHOLASTIC INC./ 2763							\$307.56

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Unposted Checks							
SCHOLASTIC MAGAZINES/ 3832	15-00857	11-190-100-610-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #M5343529	32883	4,447.59
SCHOOL SPECIALTY INC/ 2770	15-00766	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #308102034299	32884	247.63
	15-00786	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #308102010259	32884	123.37
	15-00799	11-190-100-610-02-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #308102010240	32884	249.46
	15-00800	11-190-100-610-02-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #308102036430	32884	251.32
	15-00840	11-190-100-610-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #208113030381	32884	199.52
	15-00844	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	#308102053799,208113298928	32884	252.82
	15-00853	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	#308102056166,208113277893	32884	248.58
	15-00924	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #308102010199	32884	249.23
	15-00944	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #308102018421	32884	253.08
	15-00994	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #308102042645	32884	121.15
	15-00995	11-190-100-610-02-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #308102014573	32884	151.24
	15-00998	11-190-100-610-02-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #308102039160	32884	248.55
	15-01079	11-190-100-610-02-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #308102038733	32884	82.02
	15-01082	11-190-100-610-02-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #308102056680	32884	999.40
		20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #308102056680	32884	999.40
	15-01150	20-250-100-600-40-000-000/ GENERAL SUPPLIES		CF	INV #308102067443	32884	371.54
	15-01231	20-253-100-600-40-000-000/ GENERAL SUPPLIES		CF	INV #308102091174	32884	277.25
	15-01422	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #208113503801	32884	573.95
	15-01579	11-000-216-600-40-000-000/ OT/PT/SPEECH SUPPLIES		CF	INV #208113591608	32884	539.83
	15-01380	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	INV #308102092958	32884	1,419.11
	14-01989	11-190-100-610-20-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	INV #308102046725	32884	914.53
Total for SCHOOL SPECIALTY INC/ 2770							\$8,772.98

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Unposted Checks							
SCHWAAB, INC./ 3843	15-01601	11-000-230-610-61-000-000/ SUPPLIES AND MATERIALS		CF	INV #984455	32885	129.50
SHARP ELEVATOR COMPANY, INC./ 3882	15-00971	11-000-261-420-71-528-000/ ELEVATOR REPAIRS		CP	INV #33865MAINT	32886	640.00
SIROTIK, HAROLD/ 8101	15-1171	11-402-100-500-20-000-000/ ATHLETICS		CF	ATHLETICS	32887	85.00
SOUTH BERGEN JOINTURE COMMISSION/ 3957	15-01612	11-000-270-511-63-000-000/ TRANS - DISPLACED		CP	INV #45749,45997,46191	32888	17,924.35
	15-01030	11-000-270-515-40-000-000/ TRANS SPEC JOINTURE		CP	INV #46027,46267	32888	104,739.22
	15-01611	11-000-270-511-98-000-000/ TRANS HOME AND SCHOOL		CP	INV #45960, 45788	32888	94,352.93
	15-01112	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	VARIOUS INVOICES	32888	52,716.57
Total for SOUTH BERGEN JOINTURE COMMISSION/ 3957							\$269,733.07
SPORTS TIME, INC/ 3972	15-01658	11-402-100-600-20-000-000/ ATHLETICS		CF	INV #1436106	32889	2,661.00
STAPLES ADVANTAGE/ 6570	15-00521	11-190-100-610-05-000-000/ GENERAL SUPPLIES		CF	ORD #126135428	32890	249.16
	15-00531	11-190-100-610-05-000-000/ GENERAL SUPPLIES		CF	ORD #126138079	32890	249.78
	15-00644	11-212-100-610-40-000-000/ MULTIPLE DISABILITIES		CF	ORD #126548901	32890	254.15
	15-00660	11-000-213-600-10-000-000/ HEALTH SUPPLIES		CF	ORD #126702487	32890	208.67
	15-00672	11-000-219-600-40-000-000/ CHILD STUDY TEAM SUPPLY		CF	ORD #127191569	32890	239.52
	15-00673	11-190-100-610-10-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #127128470	32890	245.64
	15-00729	11-000-240-600-05-000-000/ SUPPLIES AND MATERIALS		CF	ORD #127725999	32890	62.00
	15-00764	11-190-100-610-98-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #127150091, 126992925	32890	335.52
	15-00834	11-190-100-610-98-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #126993493, 127205702	32890	864.62
	15-00882	11-190-100-610-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #126968826	32890	183.97
	15-00899	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	ORD #126911070	32890	100.45
	15-01005	11-190-100-610-02-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #127100368	32890	244.47

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Unposted Checks							
STAPLES ADVANTAGE/ 6570	15-01091	20-218-100-600-02-000-000/ SUPPLS & MATRLS		CF	ORD #127149009	32890	245.66
	15-01169	11-000-230-610-61-000-000/ SUPPLIES AND MATERIALS		CF	ORD #127246884	32890	137.91
	15-01373	11-190-100-610-07-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #128218496	32890	85.17
	15-01384	11-000-251-600-63-000-000/ CENTRAL SVCS SUPPLIES		CF	ORD #128148644	32890	787.36
	15-01386	11-000-230-610-62-000-000/ SUPPLIES AND MATERIALS		CF	ORD #128148447	32890	352.32
	15-01412	11-190-100-610-10-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #128395922	32890	262.91
	15-01413	11-204-100-610-40-000-000/ SPEC ED-LEARN & LANG DIS		CF	ORD #128214937	32890	248.56
	15-01419	11-000-240-600-02-000-000/ SCHOOL ADMIN SUPPLIES		CF	ORD #128380549	32890	241.41
	15-01426	11-000-230-610-69-000-000/ SUPPLIES AND MATERIALS		CF	ORD #128559835	32890	821.34
	15-01437	11-000-240-600-05-000-000/ SUPPLIES AND MATERIALS		CF	ORD #128380686	32890	107.94
	15-01441	60-057-100-600-05-000-000/ SUPPLIES AND MATERIALS		CF	ORD #128381187	32891	199.85
	15-01450	11-000-213-600-03-000-000/ HEALTH SUPPLIES		CF	ORD #128383154	32891	197.02
	15-01465	11-000-240-600-20-000-000/ SCHOOL ADMIN SUPPLIES		CF	ORD #128381119	32891	83.99
	15-01466	11-190-100-610-10-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #128486794	32891	222.14
	15-01476	11-000-218-600-03-000-000/ GUIDANCE SUPPLIES		CF	ORD #128560283	32891	294.52
	15-01493	11-190-100-610-03-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #128542082	32891	329.16
	15-01509	11-000-211-600-60-000-000/ SUPPLIES AND MATERIALS		CF	ORD #128760312	32891	334.17
	15-01518	11-190-100-610-98-000-000/ REG PROGRAM-UNDISTRIBUTE		CF	ORD #128759876	32891	195.42
	15-01519	11-190-100-610-10-710-000/ GEN SUPPLY MANDARIN PROG		CF	ORD #128840386	32891	277.49
	15-01603	11-190-100-610-05-000-000/ GENERAL SUPPLIES		CF	ORD #129315093	32891	527.73
	15-01610	11-213-100-610-40-000-000/ RESOURCE ROOM/CENTER		CF	ORD #129339036	32891	49.32
	15-01619	20-241-100-800-66-000-000/ OTHER OBJECTS		CF	ORD #129540644	32891	74.96
Total for STAPLES ADVANTAGE/ 6570							\$9,314.30
SULLIVAN, JENNIFER/ 6639	15-01072	11-000-219-320-40-000-000/ CHILD STUDY TEAM SVCS		CP	NOV 2014	32892	4,312.50
Teachscape, Inc./ 7410	15-01423	11-000-221-600-64-000-000/ IMPVT OF INST SUPPLIES		CP	INV 1,2,3 OF 4	32893	47,130.00

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Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Unposted Checks							
TEANECK COMMUNITY CHARTER SCH./ 4120	15-00788	10-000-100-561-63-238-000/ TRANSFER OF FUNDS TO CHA		CP	OCT- NOV- DEC 2014	32894	2,412.00
THE CHILDREN'S THERAPY CENTER/ 4223	15-01097	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	DEC 2014	32895	6,224.72
THE PHOENIX CENTER/ 8008	15-01128	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	NOV - DEC 2014	32896	15,399.45
THE SHERWIN-WILLIAMS CO./ 4603	15-00811	11-000-262-610-71-611-000/ PAINT SUPPLIES		CP	VARIOUS INVOICES	32897	835.58
TROPICANA CASINO HOTEL/ 4301	15-01554	11-000-230-585-63-000-000/ BOE OTHER PURCHASED SERV		CF	BEO #34294 10/29/14	32898	366.00
TRUSTEES OF THE CARMELITE FATHERS OF NJ/ 7102	15-00598	11-000-262-441-71-000-000/ RENTAL OF BUILDING		CP	JAN 2015	32899	27,240.79
UNIVERSAL SUPPLY GROUP, INC./ 4334	15-01018	11-000-262-610-71-612-000/ PLUMBING/HEAT SUPPLIES		CP	INV #S4923250.001	32900	68.33
V & V LINE STRIPING, INC./ 5916	15-01463	11-000-261-420-71-502-000/ MAINTENANCE LANDSCAPING		CF	INV #15992,15993,15988	32901	2,900.00
W.W. GRAINGER INC/ 2060	15-00890	11-000-262-610-71-610-000/ MISC SUPPLIES		CP	VARIOUS INVOICES	32902	938.94
WALSH-MERKEL, ROBYN MA, CCC-SLP/ 4740	15-01063	11-000-216-320-40-000-000/ PURCHASED PROFESSIONAL -		CP	OCT - NOV EVALS	32903	650.00
WAYNE TOWNSHIP PUBLIC SCHOOLS/ 8007	15-01396	11-000-270-514-40-000-000/ TRANS SPECIAL VENDORS		CP	INV #BEN14152	32904	1,784.00
WEINER LESNIAK/ 4452	15-01661	11-000-230-331-40-403-000/ LEGAL SERV - SPECIAL ED		CF	LEGAL SERV - SPECIAL ED	32905	2,408.00
		11-000-230-331-63-401-000/ GENERAL ADMIN LEGAL FEES		CF	GENERAL ADMIN LEGAL FEES	32905	373.71
Total for WEINER LESNIAK/ 4452							\$2,781.71
WIESER EDUCATIONAL, INC./ 8021	15-01308	20-253-100-600-40-000-000/ GENERAL SUPPLIES		CF	INV #66956	32906	236.41
WINDSOR ACADEMY, INC./ 7632	15-01327	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	NOV - DEC 2014	32907	26,442.57

* CF -- Computer Full CP - Computer Partial HF - Hand Check Full HP - Hand Check Partial

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for Batches 53,54,55,56 and Check Date is 12/11/2014

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Vendor # / Name	PO #	Account # / Description	Inv #	Check Type *	Check Description or Multi Remit To Check Name	Check #	Check Amount
Unposted Checks							
WINDSOR LEARNING CENTER/ 7841	15-01107	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	DEC 2014	32908	10,030.00
WONDER FIRE PROTECTION, INC./ 4516	15-01511	11-000-261-420-71-520-000/ FIRE		CP	INV #12648	32909	1,320.00
YOUTH CONSULTATION SERVICE/ 4580	15-01108	11-000-100-566-40-000-000/ TUTION PSD IN STATE		CP	OCT 2014	32910	18,603.42
ZEE MEDICAL, INC./ 4599	15-01020	11-000-262-610-71-610-000/ MISC SUPPLIES		CP	INV #0113014095	32911	130.95
Total for Unposted Checks							\$2,693,919.75

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Resolution that the list of claims for goods received and services rendered and certified to be correct by the Business Administrator, be approved for payment and further that the Secretary's and Treasurer's financial reports be accepted as filed. Run on 12/05/2014 at 12:20:22 PM

Fund Category	Sub Fund	Computer Checks	Computer Checks Non/AP	Hand Checks	Hand Checks Non/AP	Total Checks
10	10	\$179,522.87				\$179,522.87
10	11	\$1,852,648.82				\$1,852,648.82
10	12	\$223,291.43				\$223,291.43
10	P1	\$1,800.00				\$1,800.00
Fund 10	TOTAL	\$2,257,263.12				\$2,257,263.12
20	20	\$243,022.56				\$243,022.56
30	30	\$29,840.00				\$29,840.00
50	50	\$160,261.11				\$160,261.11
60	60	\$3,532.96				\$3,532.96
GRAND	TOTAL	\$2,693,919.75	\$0.00	\$0.00	\$0.00	\$2,693,919.75

Chairman Finance Committee

Member Finance Committee

Englewood Public School District

Bills And Claims Report By Account Number

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Account # / Description	PO #	Inv #	Vendor # / Name	Check Type *	Check Description or Multi Remit To Check Name	Check#	Check Amount
UNPOSTED CHECKS							
11-000-211-100-60-101-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	3,004.52
11-000-211-100-76-101-000/ ATT/SOC SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	ATT/SOC SALARY	10	4,235.21
11-000-211-173-60-101-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	5,322.58
11-000-211-173-67-103-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	1,084.59
11-000-213-100-60-102-000/ HEALTH SERVICES SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HEALTH SERVICES SALARY	10	300.00
11-000-213-100-67-103-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	150.00
11-000-213-100-73-101-000/ HEALTH SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HEALTH SALARIES	10	3,540.50
11-000-213-100-74-101-000/ HEALTH SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HEALTH SALARIES	10	2,740.50
11-000-213-100-76-101-000/ HEALTH SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HEALTH SALARIES	10	2,690.25
11-000-213-100-77-101-000/ HEALTH SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HEALTH SALARIES	10	1,946.50
11-000-213-100-85-101-000/ HEALTH SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HEALTH SALARIES	10	7,881.04
11-000-213-100-98-101-000/ HEALTH SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HEALTH SALARIES	10	1,946.50
11-000-216-100-40-101-000/ RELATED SERVICES SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	RELATED SERVICES SALARY	10	35,595.78
11-000-218-104-07-101-000/ GUIDANCE SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GUIDANCE SALARY	10	3,890.25
11-000-218-104-67-103-000/ SALARIES OF OTHER PROFES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF OTHER PROFES	10	240.00
11-000-218-104-73-101-000/ GUIDANCE SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GUIDANCE SALARY	10	3,440.25
11-000-218-104-76-101-000/ GUIDANCE SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GUIDANCE SALARY	10	10,654.80
11-000-218-104-77-101-000/ GUIDANCE SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GUIDANCE SALARY	10	21,706.72
11-000-218-104-98-101-000/ GUIDANCE SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GUIDANCE SALARY	10	2,570.20
11-000-219-104-40-101-000/ CHILD STUDY TEAM SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	CHILD STUDY TEAM SALARY	10	66,958.15
11-000-219-105-40-101-000/ CHILD STUDY TEAM SEC	15-0010		4614 / E.B.O.E.- PAYROLL	HP	CHILD STUDY TEAM SEC	10	2,929.22
11-000-221-102-64-101-000/ IMPVT OF INSTRUCTION SAL	15-0010		4614 / E.B.O.E.- PAYROLL	HP	IMPVT OF INSTRUCTION SAL	10	17,461.14
11-000-221-102-65-101-000/ IMPVT OF INSTRUCTION SAL	15-0010		4614 / E.B.O.E.- PAYROLL	HP	IMPVT OF INSTRUCTION SAL	10	4,794.83
11-000-222-100-60-101-000/ ED MEDIA SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	ED MEDIA SALARY	10	13,170.02

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UNPOSTED CHECKS							
11-000-222-100-60-104-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	3,837.80
11-000-222-100-73-101-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	2,051.73
11-000-222-100-74-101-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	1,775.00
11-000-222-100-76-101-000/ ED MEDIA SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	ED MEDIA SALARY	10	1,897.49
11-000-222-100-77-101-000/ ED MEDIA SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	ED MEDIA SALARY	10	1,950.94
11-000-230-100-61-101-000/ GENERAL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GENERAL ADMIN SALARY	10	9,353.10
11-000-230-100-62-101-000/ GENERAL ADMIN - SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GENERAL ADMIN - SALARY	10	8,732.08
11-000-230-108-60-101-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	5,950.00
11-000-240-103-07-101-000/ SCHOOL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SCHOOL ADMIN SALARY	10	5,841.20
11-000-240-103-40-101-000/ SCHOOL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SCHOOL ADMIN SALARY	10	5,586.00
11-000-240-103-60-101-000/ SALARIES OF PRINCIPALS/A	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF PRINCIPALS/A	10	5,841.20
11-000-240-103-73-101-000/ SCHOOL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SCHOOL ADMIN SALARY	10	10,854.97
11-000-240-103-74-101-000/ SCHOOL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SCHOOL ADMIN SALARY	10	10,848.95
11-000-240-103-75-101-000/ SCHOOL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SCHOOL ADMIN SALARY	10	3,412.25
11-000-240-103-76-101-000/ SCHOOL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SCHOOL ADMIN SALARY	10	10,848.95
11-000-240-103-77-101-000/ SCHOOL ADMIN SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SCHOOL ADMIN SALARY	10	20,876.53
11-000-240-103-98-101-000/ SALARIES OF PRINCIPALS/A	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF PRINCIPALS/A	10	5,586.00
11-000-240-105-60-101-000/ SALARIES OF SECRETARIAL	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF SECRETARIAL	10	2,277.76
11-000-251-100-63-000-000/ CENTRAL SERVICE SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	CENTRAL SERVICE SALARY	10	25,511.30
11-000-251-100-69-000-000/ CENTRAL SERVICES SALARY	15-0010		4614 / E.B.O.E.- PAYROLL	HP	CENTRAL SERVICES SALARY	10	8,722.75
11-000-261-100-71-101-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	2,799.57
11-000-262-104-71-000-000/ SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES	10	5,276.94
11-000-266-100-60-101-000/ SECURITY SALARIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SECURITY SALARIES	10	24,279.91
11-000-270-160-60-000-000/ SAL. FOR PUPIL TRANS(BET	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SAL. FOR PUPIL TRANS(BET	10	2,137.42
11-000-270-162-60-000-000/ SAL. FOR PUPIL TRANS(BET	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SAL. FOR PUPIL TRANS(BET	10	5,111.45
11-110-100-101-80-102-000/ REG PROGRAM-PRESCH/KINDE	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-PRESCH/KINDE	10	2,100.00
11-110-100-101-84-101-000/ PRESCHOOL/KINDERGARTEN -	15-0010		4614 / E.B.O.E.- PAYROLL	HP	PRESCHOOL/KINDERGARTEN -	10	19,156.30

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UNPOSTED CHECKS							
11-110-100-101-85-101-000/ REG PROGRAM-PRESCH/KINDE	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-PRESCH/KINDE	10	66,480.35
11-110-100-101-85-710-000/ PRESCHOOL/KINDERGARTEN -	15-0010		4614 / E.B.O.E.- PAYROLL	HP	PRESCHOOL/KINDERGARTEN -	10	414.71
11-120-100-101-73-101-000/ REG PROGRAM-GRADES 1-5	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 1-5	10	123,145.70
11-120-100-101-73-710-000/ GRADES 1-5 - SALARIES OF	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GRADES 1-5 - SALARIES OF	10	2,262.40
11-120-100-101-74-101-000/ REG PROGRAM-GRADES 1-5	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 1-5	10	114,117.25
11-120-100-101-74-710-000/ GRADES 1-5 - SALARIES OF	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GRADES 1-5 - SALARIES OF	10	5,656.00
11-120-100-101-80-102-000/ REG PROGRAM-GRADES 1-5	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 1-5	10	11,233.32
11-130-100-101-07-101-000/ GRADES 6-8 - SALARIES OF	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GRADES 6-8 - SALARIES OF	10	5,768.00
11-130-100-101-76-101-000/ REG PROGRAM-GRADES 6-8	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 6-8	10	115,484.81
11-130-100-101-80-102-000/ REG PROGRAM-GRADES 6-8	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 6-8	10	2,200.00
11-140-100-101-07-101-000/ REG PROGRAM-GRADES 9-12	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 9-12	10	22,901.95
11-140-100-101-67-103-000/ REG PROGRAM-GRADES 9-12	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 9-12	10	2,914.40
11-140-100-101-77-101-000/ REG PROGRAM-GRADES 9-12	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 9-12	10	160,962.53
11-140-100-101-77-710-000/ GRADES 9-12 - SALARIES O	15-0010		4614 / E.B.O.E.- PAYROLL	HP	GRADES 9-12 - SALARIES O	10	2,514.24
11-140-100-101-80-102-000/ REG PROGRAM-GRADES 9-12	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 9-12	10	10,108.90
11-140-100-101-98-000-000/ REG PROGRAM-GRADES 9-12	15-0010		4614 / E.B.O.E.- PAYROLL	HP	REG PROGRAM-GRADES 9-12	10	123,795.10
11-150-100-101-40-101-000/ HOME INSTRUCTION	15-0010		4614 / E.B.O.E.- PAYROLL	HP	HOME INSTRUCTION	10	3,270.00
11-204-100-101-40-101-000/ SPEC ED-LEARN & LANG DIS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SPEC ED-LEARN & LANG DIS	10	21,608.55

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UNPOSTED CHECKS							
11-209-100-101-40-101-000/ SPEC ED-BEHAVIOR DISABLE	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SPEC ED-BEHAVIOR DISABLE	10	3,557.50
11-212-100-101-40-101-000/ MULTIPLE DISABILITIES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	MULTIPLE DISABILITIES	10	26,283.15
11-213-100-101-40-101-000/ RESOURCE ROOM/CENTER	15-0010		4614 / E.B.O.E.- PAYROLL	HP	RESOURCE ROOM/CENTER	10	95,699.85
11-214-100-101-40-101-000/ SALARIES OF TEACHERS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF TEACHERS	10	3,390.50
11-216-100-101-40-101-000/ SPEC ED-PRE HANDI FULL T	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SPEC ED-PRE HANDI FULL T	10	26,937.50
11-240-100-101-07-101-000/ SALARIES OF TEACHERS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF TEACHERS	10	2,740.50
11-240-100-101-73-101-000/ BILINGUAL ED	15-0010		4614 / E.B.O.E.- PAYROLL	HP	BILINGUAL ED	10	9,770.00
11-240-100-101-74-101-000/ BILINGUAL ED	15-0010		4614 / E.B.O.E.- PAYROLL	HP	BILINGUAL ED	10	28,499.80
11-240-100-101-76-101-000/ BILINGUAL ED	15-0010		4614 / E.B.O.E.- PAYROLL	HP	BILINGUAL ED	10	3,515.50
11-240-100-101-77-101-000/ BILINGUAL ED	15-0010		4614 / E.B.O.E.- PAYROLL	HP	BILINGUAL ED	10	4,609.30
11-240-100-101-85-101-000/ BILINGUAL ED	15-0010		4614 / E.B.O.E.- PAYROLL	HP	BILINGUAL ED	10	10,280.80
11-240-100-101-98-101-000/ BILINGUAL ED	15-0010		4614 / E.B.O.E.- PAYROLL	HP	BILINGUAL ED	10	3,056.60
11-402-100-100-77-101-000/ ATHLETICS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	ATHLETICS	10	1,140.00
20-218-100-101-02-000-000/ SALARIES OF TEACHERS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF TEACHERS	10	35,871.90
20-218-100-101-80-102-000/ SALARIES OF TEACHERS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF TEACHERS	10	1,000.00
20-218-200-102-02-000-000/ SALARIES OF PROGRAM DIRE	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF PROGRAM DIRE	10	2,390.49
20-218-200-103-02-000-000/ SALARIES OF SUPERVISORS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF SUPERVISORS	10	4,818.88
20-231-100-100-66-724-000/ SALARY - FOCUS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARY - FOCUS	10	3,627.00
20-231-100-100-66-725-000/ SAL TEACHERS READ 180	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SAL TEACHERS READ 180	10	6,699.04
20-270-100-100-66-000-000/ SALARIES OF TEACHERS	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES OF TEACHERS	10	1,470.00
60-057-100-100-02-000-000/ SALARIES - QUARLES	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES - QUARLES	10	5,061.00
60-057-100-100-03-000-000/ SALARIES - MCCLOUD	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES - MCCLOUD	10	2,189.91
60-057-100-100-05-000-000/ SALARIES - GRIECO	15-0010		4614 / E.B.O.E.- PAYROLL	HP	SALARIES - GRIECO	10	6,425.08
Total for Unposted Checks							\$1,514,743.65

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va_bill1.090214
10/01/2014

Resolution that the list of claims for goods received and services rendered and certified to be correct by the Business Administrator, be approved for payment and further that the Secretary's and Treasurer's financial reports be accepted as filed. Run on 11/19/2014 at 03:28:10 PM

Fund Summary	Fund Category	Sub Fund	Computer Checks	Computer Checks Non/AP	Hand Checks	Hand Checks Non/AP	Total Checks
	10	11			\$1,445,190.35		\$1,445,190.35
	20	20			\$55,877.31		\$55,877.31
	60	60			\$13,675.99		\$13,675.99
	GRAND	TOTAL	\$0.00	\$0.00	\$1,514,743.65	\$0.00	\$1,514,743.65

Chairman Finance Committee

Member Finance Committee

ENGLEWOOD BOARD OF EDUCATION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Englewood, New Jersey

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

of the

Englewood Board of Education

Englewood, New Jersey

For The Fiscal Year Ended June 30, 2014

Prepared by

Business Office

**ENGLEWOOD BOARD OF EDUCATION
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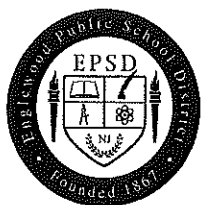
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INTRODUCTORY SECTION



ENGLEWOOD PUBLIC SCHOOL DISTRICT

ADMINISTRATIVE OFFICES, 274 KNICKERBOCKER RD., ENGLEWOOD, N.J. 07631

Phone: (201)862-6260

Fax: (201)567-5862

November 26, 2014

Honorable President and
Members of the Board of Education
Englewood Public Schools
Englewood, New Jersey, 07631

Dear Board Members:

The Comprehensive Annual Financial Report of the Englewood Public Schools for the fiscal year ended June 30, 2014 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Education. To the best of our knowledge and belief, the data present 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. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical, and Single Audit. The Introductory section includes this transmittal letter and list of principal officials. The Financial section includes the general purpose financial statements and schedules, as well as the Auditor's Report. The Statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act and the U.S. Office of Management and Budget Circular A-133, "Audits of State, Local Governments and Non-Profit Organizations", and the State Treasury Circular Letter 04-04-OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid Payments." Information related to this single audit, including the Auditor's Report on internal control and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

1. **REPORTING ENTITY AND ITS SERVICES:** Englewood Public Schools is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB) as established by the NCGA Statement No. 3. All funds and account groups of the District are included in this report. The Englewood Board of Education, and all of its schools constitute the District's reporting entity.

The District provides a full range of education services appropriate to the grade levels Pre-K through 12. These include regular, as well as an education for children with special needs. The District completed the 2013-2014 fiscal year with an enrollment of 3050 students, with is 59 greater than previous year's enrollment. The following details the changes in the student enrollment of the District over the last five years.

Fiscal Year Ending 6/30	Total Student Enrollment	Percent Change from Previous Yr.
2009-2010	2849	4.0
2010-2011	3020	6.0
2011-2012	3002	(0.5)
2012-2013	2991	(0.4)
2013-2014	3050	2.0

1. **ECONOMIC CONDITION AND OUTLOOK:** The District remains sound economically with sufficient funds to maintain operations and comply with state mandates. Continued budget management, with program review and evaluation will need to take place as significant dollars have been spent in new staffing, implementing these new programs, and investing in new curricula. Investments in energy efficiencies, and proactive maintenance projects continue to serve the District well. A complete long range facility review and demographic study will need to be conducted in the near future as the District is starting to experience space constraints at the youngest grade levels.
2. **MAJOR DISTRICT INITIATIVES:** The major focus of the 13-14 year was one of identifying areas of student weakness and applying appropriate remediations. Significant budget dollars were spent on a program to monitor and test the progress of students in all grades. This data was used to develop an extended day program complete with transportation to increase student performance in the areas of math and language arts. Additionally, budget funds were spent to purchase a math and reading remediation curriculum to assist in getting students up to grade level in these important subject areas. Curriculum development work continued in all subject areas, with improvements implemented in the classroom as they were completed. The District is looking forward to seeing the results of this work in the 14-15 year.

Responsible financial stewardship continued to play a role in the District's day to day operations with stricter purchasing practices and a more stringent budget review and monitoring process.

3. **INTERNAL ACCOUNTING CONTROLS:** Management of the District is responsible for establishing and maintaining an internal control structure 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 Generally Accepted Accounting Principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimated and judgments by management.

As a recipient of federal and state financial assistance, the District is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to evaluation by the District's management.

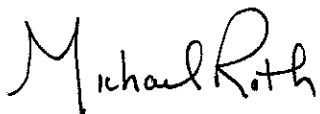
As part of the District's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

4. **BUDGETARY CONTROLS:** In addition to internal accounting controls, the District 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 voters of the municipality. Annual appropriated budgets are adopted for the general fund and the special revenue fund. Project-length budgets have been approved for the capital improvements accounted for in the capital projects fund at the inception of the project. A firmer approach to adhering to processes and better budget review and management has been put in place. 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.

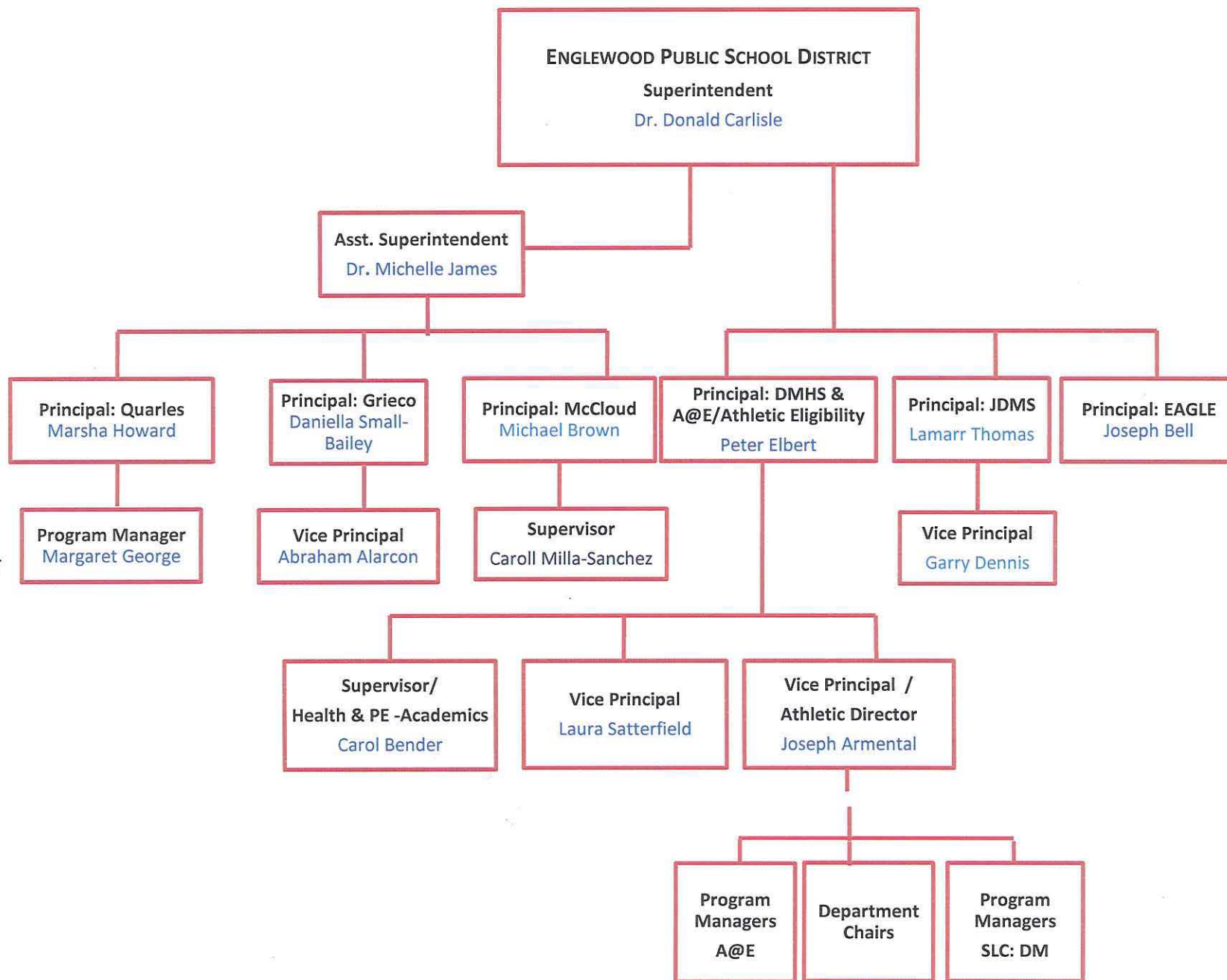
5. **ACCOUNTING SYSTEM AND REPORTS:** The District's accounting records reflect the generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds are explained in "Notes to the Basic Financial Statements", Note 1.
6. **CASH MANAGEMENT:** The investment policy of the District is guided in large part by the state statute as detailed in "Notes to the Basic Financial Statements", Note 3. The District has adopted 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.
7. **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, and fidelity bonds; with adequate coverages to protect budget dollars. The District also carries student accident insurance with a rider for catastrophic occurrences/injuries, and workers compensation insurance as required by law.
8. **OTHER INFORMATION:** A) Independent Audit – State statutes require an annual audit by independent Certified Public Accountants (CPAs) or Registered Municipal Accountants. The accounting firm of Lerch, Vinci, and Higgins, LLC, was selected by the Board. In addition to meeting the requirements set forth in the state statutes, the audit also was designed to meet the requirements of the Single Audit Act and the related OMB Circular A-133 and State Treasury Circular Letter 04-04-OMB. The Auditors' report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The Auditors' reports related specifically to the single audit are included in the single audit section of this report.
9. **ACKNOWLEDGEMENTS:** I would like to express my appreciation to the members of the Englewood Board of Education for their concern, and diligence in providing fiscal accountability to the citizens and taxpayers of the school district and thereby 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 our financial and accounting staff.

Respectfully submitted,

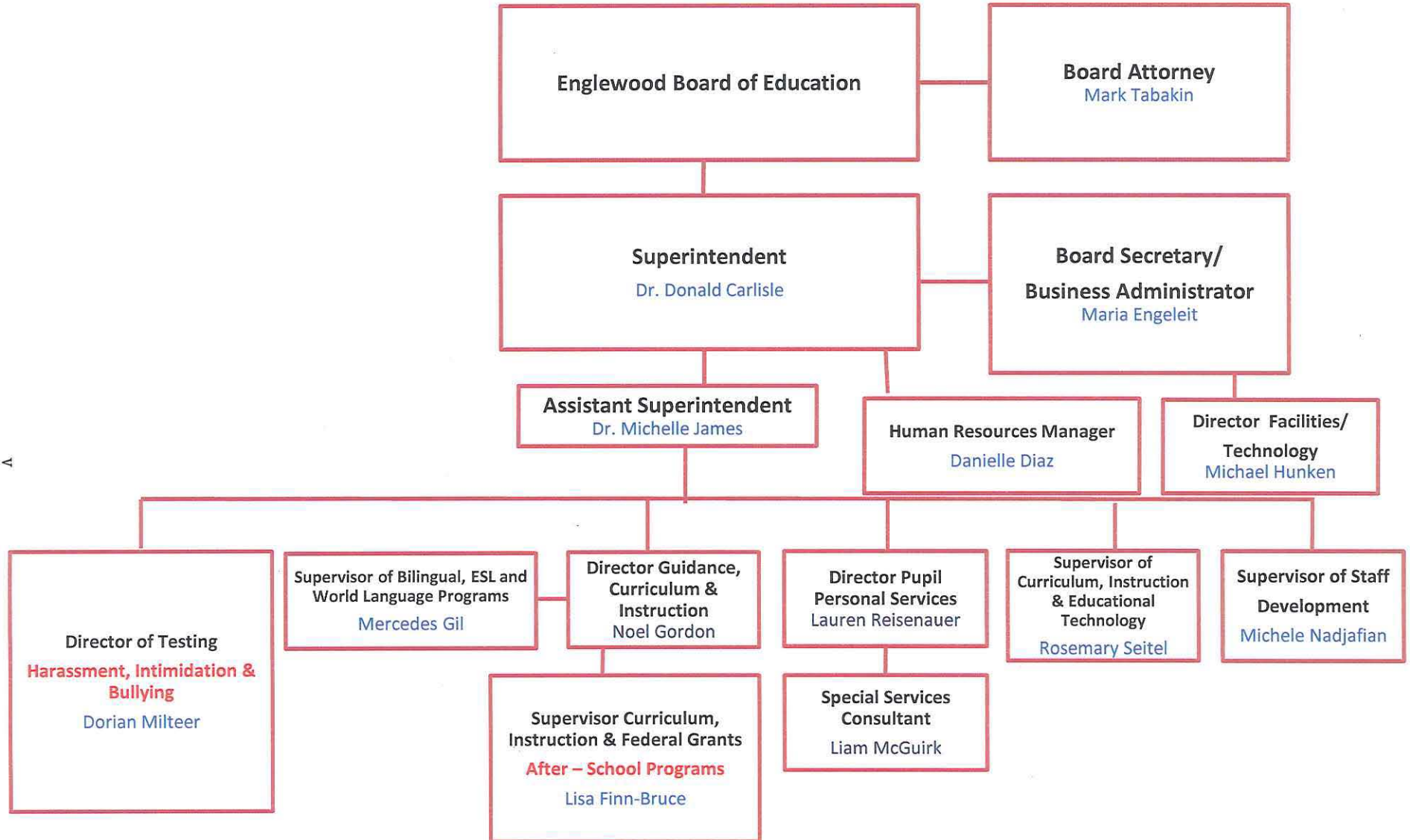


Michael Roth,
Interim Superintendent of Schools

AT:



As of 6/30/2014



As of 6/30/2014

**ENGLEWOOD SCHOOL DISTRICT
CITY OF ENGLEWOOD, NEW JERSEY**

ROSTER OF OFFICIALS

JUNE 30, 2014

<u>MEMBERS OF THE BOARD OF EDUCATION</u>	<u>TERM</u>
Mr. Howard Haughton, President	2015
Ms. Harley Ungar, Vice President	2014
Mr. Junius Carter	2016
Ms. Molly Craig-Berry	2015
Ms. Carol Feinstein	2016
Mr. George Garrison III	2014
Mr. Mark deMontagnac	2014
Mr. Devry Pazant	2016
Mr. Henry Pruitt	2015

OTHER OFFICIALS

Dr. Donald Carlisle, Superintendent of Schools

Dr. Michelle James, Assistant Superintendent of Schools

Ms. Maria Engeleit, Board Secretary/School Business Administrator

Mr. Robert Sims, Account Manager

Mr. Robert Brown, Treasurer

**ENGLEWOOD SCHOOL DISTRICT
CITY OF ENGLEWOOD, NEW JERSEY
CONSULTANTS AND ADVISORS**

JUNE 30, 2014

Independent Auditor

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

Attorney

Mark Tabakin, Esq.
Weiner Lesniak
629 Parsippany Road
P.O. Box 0438
Parsippany, NJ 07054-0438

Official Depository

Capital One
Palisades Court
44 Nathaniel Place
Englewood, NJ 07631

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
RALPH M. PICONE, CPA, RMA, PSA

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
LORI T. MANUKIAN, CPA, PSA
MARK SACO, CPA
VOLNEY V. JACKSON, CPA
CHYNNA C. DESTEFANO, CPA, PSA
KEVIN LOMSKI, CPA
EDWARD P. MURPHY, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Trustees
Englewood Board of Education
Englewood, 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 Englewood Board of Education, as of and for the fiscal year ended June 30, 2014 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 of 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 previously 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 Englewood Board of Education as of June 30, 2014, 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 and budgetary comparison 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 Englewood 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 U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04, 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 Englewood Board of Education.

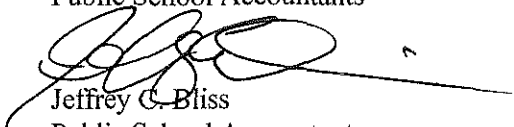
The combining fund financial statements, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 26, 2014 on our consideration of the Englewood Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Englewood Board of Education's internal control over financial reporting and compliance.

Leach, Vinci & Higgins, LLP
LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants



Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 26, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

ENGLEWOOD BOARD OF EDUCATION

Management Discussion and Analysis Year Ended June 30, 2014

INTRODUCTION

Management's Discussion and Analysis of the District's financial results that follow will provide statement readers with some insight into the District's financial philosophy and its impact on the educational changes taking place within the District, as well as providing some understanding of the fiscal activities undertaken by the Board's administrative team to effect this change.

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 (2013-2014) and the prior year (2012-2013) is required to be presented in the MD&A.

USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

This annual report consists of a series of financial statements as well as notes to those statements. These statements are organized so that the reader can understand the Englewood Public School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. In the case of the Englewood Public School District, the General Fund is by far the most significant fund.

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

In addition to the financial statements and accompanying notes, the annual 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.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

REPORTING THE SCHOOL DISTRICT AS A WHOLE

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the School District to provide programs and activities, the view of the School District as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and Statement of Activities help answer this question. These Statements include all assets, liabilities and deferred outflows/inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two Statements report the School District's net position and changes in net position. This change in net position is important because it tells the reader that, for the School District as a whole, the financial condition of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the School District's property tax base, current laws in New Jersey restricting revenue growth, facility conditions, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- **Governmental Activities** – All of the School District's programs and services are reported here, including, but not limited to, Instruction, Support Services, Operation and Maintenance of Plant Facilities, Pupil Transportation and Extracurricular Activities.
- **Business-Type Activities** – This service is provided on a charge for goods or services basis to recover all the expense of the goods or services provided. The Food Service and After School and Summer Day Care program operations are reported as a business activity.

REPORTING THE SCHOOL DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Detailed information about the School District's major funds is presented and an analysis of the School District's major funds is included in the fiscal year 2014 Comprehensive Annual Financial Report as presented by the School District. The School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the School District's most significant funds. The School District's major governmental funds are the General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund.

Governmental Funds

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial resources that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

REPORTING THE SCHOOL DISTRICT'S MOST SIGNIFICANT FUNDS (Continued)

Enterprise Fund

The Enterprise Fund uses the same basis of accounting as business-type activities; therefore, these statements are essentially the same.

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year 2014 are as follows:

- The assets and deferred outflows of resources of the Englewood Board of Education exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$57,604,046 (net position). The amount available to meet the District's ongoing obligations (unrestricted net position) was \$7,525,590.
- The District's total net position increased \$1,898,596.
- General revenues accounted for \$56,826,323 in revenue or 80 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$14,463,886 or 20 percent to total revenues of \$71,290,209.
- The School District had \$67,295,920 in expenses for governmental activities; only \$12,377,046 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily property taxes) of \$56,826,323 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 \$14,697,337. Of this amount, \$479,797 was available only for the completion of approved capital projects and \$5,767,599 was designated for use in the District's 2014/2015 budget.
- The General Fund had \$63,982,429 in revenues and \$64,237,568 in expenditures. The General Fund's balance increased \$1,316,914 from the previous year to \$14,045,155 at June 30, 2014.
- The General Fund budgetary fund balance at the close of the current fiscal year was \$15,410,636 which represented an increase of \$1,363,585 from the previous year. Unassigned budgetary fund balance increased \$108,602 from the previous year to \$1,249,644 at June 30, 2014.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

THE SCHOOL DISTRICT AS A WHOLE

Recall that the Statement of Net Position provides the perspective of the School District as a whole.

The following provides a summary of the School District's Net Position for 2014 and 2013:

Net Position As of June 30, 2014 and 2013

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Assets						
Current Assets	\$ 18,190,909	\$ 16,235,471	\$ 477,448	\$ 429,153	\$ 18,668,357	\$ 16,664,624
Capital Assets	60,915,524	60,766,212	316,668	343,208	61,232,192	61,109,420
Total Assets	<u>79,106,433</u>	<u>77,001,683</u>	<u>794,116</u>	<u>772,361</u>	<u>79,900,549</u>	<u>77,774,044</u>
Deferred Outflows of Resources	<u>1,150,045</u>	<u>1,359,130</u>	<u>-</u>	<u>-</u>	<u>1,150,045</u>	<u>1,359,130</u>
Total Assets and Deferred Outflows of Resources	<u>80,256,478</u>	<u>78,360,813</u>	<u>794,116</u>	<u>772,361</u>	<u>81,050,594</u>	<u>79,133,174</u>
Liabilities						
Long-Term Liabilities	19,668,373	20,453,193			19,668,373	20,453,193
Other Liabilities	3,678,473	2,905,437	98,061	67,269	3,776,534	2,972,706
Total Liabilities	<u>23,346,846</u>	<u>23,358,630</u>	<u>98,061</u>	<u>67,269</u>	<u>23,444,907</u>	<u>23,425,899</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>1,641</u>	<u>1,825</u>	<u>1,641</u>	<u>1,825</u>
Total Liabilities and Deferred Inflows of Resources	<u>23,346,846</u>	<u>23,358,630</u>	<u>99,702</u>	<u>69,094</u>	<u>23,446,548</u>	<u>23,427,724</u>
Net Position						
Net investment in capital assets	44,417,088	43,964,694	316,668	343,208	44,733,756	44,307,902
Restricted	5,344,700	4,454,698			5,344,700	4,454,698
Unrestricted	7,147,844	6,582,791	377,746	360,059	7,525,590	6,942,850
Total Net Position	<u>\$ 56,909,632</u>	<u>\$ 55,002,183</u>	<u>\$ 694,414</u>	<u>\$ 703,267</u>	<u>\$ 57,604,046</u>	<u>\$ 55,705,450</u>

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 are still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

THE SCHOOL DISTRICT AS A WHOLE (Continued)

The following shows the changes in Net Assets for fiscal years 2014 and 2013:

Change in Net Position For The Fiscal Years Ended June 30, 2014 and 2013

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Revenues						
Program Revenues						
Charges for Services	\$ 646,131	\$ 508,698	\$ 722,159	\$ 571,823	\$ 1,368,290	\$ 1,080,521
Operating Grants and Contributions	11,730,915	12,442,119	1,364,681	1,296,133	13,095,596	13,738,252
Capital Grants and Contributions	-	48,823	-	-	-	48,823
General Revenues						
Property Taxes	50,081,835	49,345,285			50,081,835	49,345,285
State Aid - Unrestricted	6,266,111	5,964,934			6,266,111	5,964,934
Other	478,377	761,989	-	-	478,377	761,989
Total Revenues	69,203,369	69,071,848	2,086,840	1,867,956	71,290,209	70,939,804
Expenses						
Instruction						
Regular	27,010,613	26,491,866			27,010,613	26,491,866
Special Education	10,734,174	9,332,744			10,734,174	9,332,744
Other Instruction	2,285,360	2,613,007			2,285,360	2,613,007
School Sponsored Activities and Athletics	700,748	824,663			700,748	824,663
Support Services						
Student and Instruction Related Services	9,458,239	9,036,130			9,458,239	9,036,130
General Administrative Services	1,746,285	1,733,224			1,746,285	1,733,224
School Administrative Services	2,723,280	3,114,263			2,723,280	3,114,263
Central Services	1,265,611	1,333,236			1,265,611	1,333,236
Plant Operations and Maintenance	7,900,369	7,121,340			7,900,369	7,121,340
Pupil Transportation	2,909,844	2,901,836			2,909,844	2,901,836
Interest on Debt	561,397	390,267			561,397	390,267
Food Services			1,768,692	1,723,320	1,768,692	1,723,320
Day Care Programs	-	-	327,001	117,883	327,001	117,883
Total Expenses	67,295,920	64,892,576	2,095,693	1,841,203	69,391,613	66,733,779
Increase (Decrease) in Net Position	1,907,449	4,179,272	(8,853)	26,753	1,898,596	4,206,025
Net Position, Beginning of Year	55,002,183	50,822,911	703,267	676,514	55,705,450	51,499,425
Net Position, End of Year	\$ 56,909,632	\$ 55,002,183	\$ 694,414	\$ 703,267	\$ 57,604,046	\$ 55,705,450

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

Governmental Activities. The unique nature of property taxes in New Jersey creates the need to routinely review the School District operations. Property taxes of \$50,081,835 and \$49,345,285 made up 72% and 71% of the revenues for governmental activities for the Englewood Board of Education for fiscal years ended June 30, 2014 and 2013, respectively. The District's total revenues were \$69,203,369 and \$69,071,848 for the fiscal years ended June 30, 2014 and 2013. Federal, state and local aid and grants accounted for another \$17,997,026 and \$18,455,876 or 26% and 27% of total governmental activities revenues for the fiscal years ended June 30, 2014 and 2013, respectively.

The total cost of all programs and services were \$67,295,920 and \$64,892,576 for the fiscal years ended June 30, 2014 and 2013. Instruction comprised \$40,730,895, (61%) and \$39,262,280 (61%) of District expenses for the fiscal years ended June 30, 2014 and 2013, respectively. Support services comprised \$26,003,628 (39%) and \$25,240,029 (39%) of the District expenses for the fiscal years ended June 30, 2014 and 2013, respectively.

Total governmental activities revenues exceeded expenses, increasing net position \$1,907,449 for the fiscal year ended June 30, 2014. For fiscal year 2013, the governmental activities revenues exceeded expenses increasing net position \$4,179,272.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows the total cost of services and the net cost of services. The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

Total and Net Cost of Governmental Activities for the Fiscal Years Ended June 30, 2014 and 2013

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Instruction				
Regular	\$ 27,010,613	\$ 26,491,866	\$ 23,025,765	\$ 22,207,112
Special Education	10,734,174	9,332,744	6,888,044	5,291,340
Other Instruction	2,285,360	2,613,007	1,393,184	1,564,734
School Sponsored Activities and Athletics	700,748	824,663	700,748	824,663
Support Services				
Student and Instruction Related Services	9,458,239	9,036,130	8,311,681	7,768,330
General Administrative Services	1,746,285	1,733,224	1,746,285	1,733,224
School Administrative Services	2,723,280	3,114,263	2,454,492	2,770,196
Central Services	1,265,611	1,333,236	1,265,611	1,333,236
Plant Operations and Maintenance	7,900,369	7,121,340	6,606,533	5,962,400
Pupil Transportation	2,909,844	2,901,836	1,965,134	2,047,434
Interest on Debt	561,397	390,267	561,397	390,267
Total	\$ 67,295,920	\$ 64,892,576	\$ 54,918,874	\$ 51,892,936

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

Governmental Activities (Continued)

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities. Extracurricular activities includes expenses related to student activities provided by the School District which are designed to provide opportunities for students to participate in school events, public events, or a combination of these for the purposes of motivation, enjoyment and skill improvement.

Student and instruction related services include the activities involved with assisting staff with the content and process of teaching to students, including curriculum and staff development. Curriculum and staff development includes expenses related to planning, research, development and evaluation of support services, as well as the reporting of this information internally and to the public.

General administration, school administration and central services include expenses associated with administrative and financial supervision of the District.

Operation and maintenance of facilities activities involve keeping the school grounds, buildings and equipment in an effective working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by state law.

Interest and fiscal charges involve the transactions associated with the payment of interest and other related charges for debt of the School District.

Business-Type Activities. Revenues for the District's business-type activities (food service and day care programs) were comprised of charges for services and federal and state reimbursements.

- Business-Type activity expenses exceeded revenues by \$8,853 for the fiscal year ended June 30, 2014. Business-Type activity revenues exceeded expenses by \$26,753 for the previous fiscal year ended June 30, 2013.
- Charges for services represent \$722,159 (35%) and \$571,823 (31%) of revenue for the fiscal years ended June 30, 2014 and 2013, respectively. This represents amounts paid by patrons for daily food services and after school and summer day care program fees. Operating revenues for Food Service operations were \$336,019 and operating revenues for Day Care program operations were \$386,140 for the fiscal year ending June 30, 2014.
- Federal and state reimbursements for food service meals, including payments for free and reduced lunches and donated commodities were \$1,364,681 (65%) and \$1,296,133 (69%) for the fiscal years ended June 30, 2014 and 2013, respectively.
- Total expenses were \$2,095,693 and \$1,841,203 for the fiscal years ended June 30, 2014 and 2013. Expenses for Food Services were \$1,768,692 and expenses for Day Care programs were \$327,001 for the fiscal year ended June 30, 2014.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

THE SCHOOL DISTRICT'S FUNDS

Information about the School District's major funds is included in the fiscal year 2014 Comprehensive Annual Financial Report as presented by the School District. These funds are accounted for using the modified accrual basis of accounting. All governmental funds (i.e., General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund presented in the fund-based statements) had total revenues of \$69,203,369 and \$69,071,848 and expenditures of \$69,620,854 and \$65,701,664 for the fiscal years ended June 30, 2014 and 2013, respectively. As the District completed the year, its governmental funds reported a *combined* fund balance of \$14,697,337, an increase of \$1,150,535 from last year's fund balance of \$13,546,802.

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. The General Fund includes the primary operations of the District in providing educational services to students from Pre-Kindergarten through Grade 12 including pupil transportation and capital outlay activities. The following schedules present a summary of the revenues of the General Fund for the fiscal years ended June 30, 2014 and 2013, and the amount and percentage of increases or decreases in relation to prior-year revenues.

	<u>Fiscal Year Ended June 30,</u>		<u>Amount of</u>	<u>Percent</u>
	<u>2014</u>	<u>2013</u>	<u>(Decrease)</u>	<u>Change</u>
Local Sources				
Property Taxes	\$ 47,896,529	\$ 46,957,381	\$ 939,148	2%
Other	1,120,475	1,264,115	(143,640)	-11%
State Sources	14,876,791	15,170,415	(293,624)	-2%
Federal Sources	<u>88,634</u>	<u>172,431</u>	<u>(83,797)</u>	-49%
Total General Fund Revenues	<u>\$ 63,982,429</u>	<u>\$ 63,564,342</u>	<u>\$ 418,087</u>	1%

Overall General Fund revenues increased 1% from the previous year. The increase in Local Sources is attributable to a 2% increase in the property tax levy and a decrease in miscellaneous revenue realized by the District. An decrease in state revenues of 2% was due primarily to the decrease in the TPAF pension and post retirement medical benefit contributions made by the State on-behalf of the District.

Revenues from Federal sources decreased by \$83,797 which was primarily due to the discontinuation of the Education Jobs Fund Program aid earned in the prior year.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

THE SCHOOL DISTRICT'S FUNDS (Continued)

The following schedule presents a summary of General Fund expenditures for the fiscal years ended June 30, 2014 and 2013:

	<u>Fiscal Year Ended June 30,</u>		<u>Amount of</u>	<u>Percent</u>
	<u>2014</u>	<u>2013</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Change</u>
Instruction	\$ 37,779,740	\$ 36,853,644	\$ 926,096	3%
Support Services	23,757,231	22,670,850	1,086,381	5%
Debt Service	610,164	233,603	376,561	161%
Capital Outlay	<u>2,090,433</u>	<u>394,295</u>	<u>1,696,138</u>	430%
Total Expenditures	<u>\$ 64,237,568</u>	<u>\$ 60,152,392</u>	<u>\$ 4,085,176</u>	7%

Overall General Fund expenditures increased 7% when compared to the previous year. The increase in Instruction is attributed to costs for regular instruction and other instruction (i.e., basic skills) over the previous fiscal year.

The increase in support services is attributable to increases in student and instruction related services costs and plant operations and maintenance service costs.

The increase in capital outlay is attributed to an increase in capital projects undertaken and copiers and computers acquired through capital leases during the current year in the General Fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The School District's budget is prepared according to New Jersey law, and is based on accounting for certain transactions on the budgetary basis of accounting for revenues, expenditures and encumbrances. The most significant budgeted fund is the General Fund.

During the course of the 2013/2014 school year, the School District amended its General Fund budget as needed. The School District uses program-based budgeting and the budgeting systems are designed to tightly control total program budgets but provide flexibility for program management.

- Staffing changes based on student needs.
- Accounting changes in maintenance and operations.
- Changes in appropriations to prevent budget overruns.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

GENERAL FUND BUDGETARY HIGHLIGHTS

While the District's final 2013/2014 budget for the General Fund anticipated that revenues and expenditures would roughly equal with the use of \$2,713,214 in fund balance, the actual results for the year ended June 30, 2014 was an increase of \$1,363,585 in budgetary fund balance compared to an increase of \$3,365,482 in budgetary fund balance in 2013. The total unassigned budgetary fund balance (budgetary basis) at June 30, 2014 was \$1,249,644 compared to \$1,141,042 at June 30, 2013.

CAPITAL ASSETS

At the end of the fiscal years 2014 and 2013, the School District had \$61,232,192 and \$61,109,420 invested in land, land improvements, construction in progress, buildings, furniture, equipment and vehicles. Depreciation charges for the fiscal years 2014 and 2013 were \$2,107,511 and \$1,765,600 for governmental activities, respectively, and \$33,880 and \$34,602 for business-type activities, respectively. The following is a comparison of the June 30, 2014 and 2013 balances.

Capital Assets at June 30, 2014 and 2013

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land	\$ 513,200	\$ 513,200			\$ 513,200	\$ 513,200
Construction in Progress	20,000	26,324			20,000	26,324
Land Improvements	3,087,708	3,032,590			3,087,708	3,032,590
Buildings and Building Improvements	75,706,209	75,299,119			75,706,209	75,299,119
Machinery and Equipment	<u>5,966,357</u>	<u>4,165,418</u>	<u>\$ 657,531</u>	<u>\$ 650,191</u>	<u>6,623,888</u>	<u>4,815,609</u>
	85,293,474	83,036,651	657,531	650,191	85,951,005	83,686,842
Less Accumulated Depreciation	<u>(24,377,950)</u>	<u>(22,270,439)</u>	<u>(340,863)</u>	<u>(306,983)</u>	<u>(24,718,813)</u>	<u>(22,577,422)</u>
Total	<u>\$ 60,915,524</u>	<u>\$ 60,766,212</u>	<u>\$ 316,668</u>	<u>\$ 343,208</u>	<u>\$ 61,232,192</u>	<u>\$ 61,109,420</u>

Additional information on the District's capital assets can be found in the Notes to the Financial Statements.

ENGLEWOOD BOARD OF EDUCATION

Management's Discussion and Analysis Year Ended June 30, 2014

LONG-TERM LIABILITIES

At June 30, 2014, the School District had \$19,668,373 as outstanding debt consisting of \$17,073,118 of bonds, \$1,463,645 of capital leases and \$1,131,610 for compensated absences. The following is a comparison of the June 30, 2014 and 2013 balances:

Outstanding Long-Term Liabilities At June 30, 2014 and 2013

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Serial Bonds Payable, Net	\$ 17,073,118	\$ 18,893,698
Capital Leases Payable	1,463,645	486,325
Compensated Absences	1,131,610	1,073,170
Total	<u>\$ 19,668,373</u>	<u>\$ 20,453,193</u>

Additional information on the District's long-term liabilities can be found in the Notes to the Financial Statements.

FOR THE FUTURE

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

These and many other factors were considered by the District's administration during the process of developing the fiscal year 2014-2015 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 2014-2015. Budgeted expenditures in the General Fund increased 7% to \$65,793,034 in fiscal year 2014-2015.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the funds it receives. If you have questions on this report or need additional financial information, please contact the Business Office at Englewood Board of Education, 274 Knickerbocker Road, Englewood, NJ 07631.

DISTRICT-WIDE FINANCIAL STATEMENTS

**ENGLEWOOD BOARD OF EDUCATION
STATEMENT OF NET POSITION
AS OF JUNE 30, 2014**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 12,407,766	\$ 349,686	\$ 12,757,452
Accounts Receivable	5,783,143	107,726	5,890,869
Inventories		20,036	20,036
Capital Assets, Not Being Depreciated	533,200		533,200
Capital Assets, Being Depreciated, Net	<u>60,382,324</u>	<u>316,668</u>	<u>60,698,992</u>
Total Assets	<u>79,106,433</u>	<u>794,116</u>	<u>79,900,549</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amounts on Refunding of Debt	<u>1,150,045</u>	<u>-</u>	<u>1,150,045</u>
Total Deferred Outflows of Resources	<u>1,150,045</u>	<u>-</u>	<u>1,150,045</u>
Total Assets and Deferred Outflows of Resources	<u>80,256,478</u>	<u>794,116</u>	<u>81,050,594</u>
LIABILITIES			
Accounts Payable and Other Current Liabilities	1,011,344	56,422	1,067,766
Accrued Interest Payable	184,901		184,901
Payable to Other Governments	178,354		178,354
Unearned Revenue	2,303,874	41,639	2,345,513
Noncurrent Liabilities			
Due within one year	2,112,132		2,112,132
Due beyond one year	<u>17,556,241</u>	<u>-</u>	<u>17,556,241</u>
Total Liabilities	<u>23,346,846</u>	<u>98,061</u>	<u>23,444,907</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenues	<u>-</u>	<u>1,641</u>	<u>1,641</u>
Total Liabilities and Deferred Inflows of Resources	<u>23,346,846</u>	<u>99,702</u>	<u>23,446,548</u>
NET POSITION			
Net Investment in Capital Assets	44,417,088	316,668	44,733,756
Restricted for			
Capital Projects	3,512,315		3,512,315
Plant Maintenance	1,000,000		1,000,000
Other Purposes	832,385		832,385
Unrestricted	<u>7,147,844</u>	<u>377,746</u>	<u>7,525,590</u>
Total Position	<u>\$ 56,909,632</u>	<u>\$ 694,414</u>	<u>\$ 57,604,046</u>

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

**ENGLEWOOD BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities							
Instruction							
Regular Instruction	\$ 27,010,613		\$ 3,984,848		\$ (23,025,765)		\$ (23,025,765)
Special Education Instruction	10,734,174	\$ 123,452	3,722,678		(6,888,044)		(6,888,044)
Other Instruction	2,285,360		892,176		(1,393,184)		(1,393,184)
School Sponsored Activities and Athletics	700,748				(700,748)		(700,748)
Support Services							
Student & Instruction Related Services	9,458,239		1,146,558		(8,311,681)		(8,311,681)
General Administration	1,746,285				(1,746,285)		(1,746,285)
School Administration	2,723,280		268,788		(2,454,492)		(2,454,492)
Central Services	1,265,611				(1,265,611)		(1,265,611)
Plant Operations & Maintenance	7,900,369	320,918	972,918		(6,606,533)		(6,606,533)
Student Transportation	2,909,844	201,761	742,949		(1,965,134)		(1,965,134)
Interest on Long-Term Debt	561,397	-	-	-	(561,397)	-	(561,397)
Total Governmental Activities	67,295,920	646,131	11,730,915	-	(54,918,874)	-	(54,918,874)
Business-Type Activities							
Food Service	1,768,692	336,019	1,364,681			\$ (67,992)	(67,992)
Day Care Programs	327,001	386,140	-	-	-	59,139	59,139
Total Business-Type Activities	2,095,693	722,159	1,364,681	-	-	(8,853)	(8,853)
Total Primary Government	\$ 69,391,613	\$ 1,368,290	\$ 13,095,596	\$ -	(54,918,874)	(8,853)	(54,927,727)
General Revenues							
Taxes:							
Property Taxes, levied for general purposes, net					47,896,529		47,896,529
Property Taxes, levied for debt service, net					2,185,306		2,185,306
Unrestricted State Aid					6,266,111		6,266,111
Investment Earnings					99,199		99,199
Miscellaneous Income					379,178	-	379,178
Total General Revenues					56,826,323	-	56,826,323
Change in Net Assets					1,907,449	(8,853)	1,898,596
Net Position, Beginning of Year (Restated)					55,002,183	703,267	55,705,450
Net Position, End of Year					\$ 56,909,632	\$ 694,414	\$ 57,604,046

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

FUND FINANCIAL STATEMENTS

ENGLEWOOD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2014

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 11,706,479	\$ 221,490	\$ 479,797		\$ 12,407,766
Accounts Receivable:					
Intergovernmental	2,140,129	677,722	1,662,947	\$ 182,109	4,662,907
Other		37,712			37,712
Due from Other Funds	1,092,247	-	-	-	1,092,247
Total Assets	\$ 14,938,855	\$ 936,924	\$ 2,142,744	\$ 182,109	\$ 18,200,632
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 301,768	\$ 92,543			\$ 394,311
Accrued Salaries and Wages	142,189	4,545			146,734
Other Liabilities		147,807			147,807
Due to Other Funds	322,491			\$ 9,724	332,215
Intergovernmental Accounts Payable:					
State		142,750			142,750
Federal		35,604			35,604
Unearned Revenue	127,252	513,675	\$ 1,662,947	-	2,303,874
Total Liabilities	893,700	936,924	1,662,947	9,724	3,503,295
Fund Balances (Deficits)					
Restricted					
Capital Reserve	2,621,800				2,621,800
Capital Reserve - Designated for Subsequent Year's Expenditures	600,000				600,000
Maintenance Reserve	1,000,000				1,000,000
Emergency Reserve	600,000				600,000
Tuition Adjustments	350,000				350,000
Tuition Adjustments - Designated for Subsequent Year Expenditures	310,000				310,000
Reserved Excess Surplus	2,215,066				2,215,066
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	4,857,599				4,857,599
Capital Projects			\$ 479,797		479,797
Debt Service				\$ 172,385	172,385
Committed					
Year End Encumbrances	790,000				790,000
Assigned					
Year End Encumbrances	816,527				816,527
Unassigned (Deficits)	(115,837)	-	-	-	(115,837)
Total Fund Balances	14,045,155	-	479,797	172,385	14,697,337
Total Liabilities and Fund Balances	\$ 14,938,855	\$ 936,924	\$ 2,142,744	\$ 182,109	

Amounts reported for governmental activities in the statement of net assets (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 \$85,293,474 and the accumulated depreciation is \$24,377,950.

60,915,524

Amounts resulting from the refunding of debt are reported as deferred outflows of resources on the statement of net position and amortized over the life of the debt.

1,150,045

The District has financed capital assets through the issuance of serial bonds and long term lease obligations. The interest accrual at year end is:

(184,901)

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Serial Bonds Payable	(17,073,118)
Capital Leases Payable	(1,463,645)
Compensated Absences Payable	(1,131,610)

(19,668,373)

Net assets of governmental activities

\$ 56,909,632

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

ENGLEWOOD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 47,896,529			\$ 2,185,306	\$ 50,081,835
Tuition	123,452				123,452
Transportation Fees	201,761				201,761
Interest	95,166		\$ 4,033		99,199
Rentals	320,918				320,918
Miscellaneous	379,178	\$ 23,592	-	-	402,770
Total - Local Sources	49,017,004	23,592	4,033	2,185,306	51,229,935
Intergovernmental					
State Sources	14,876,791	1,521,537			16,398,328
Federal Sources	88,634	1,486,472	-	-	1,575,106
Total Revenues	63,982,429	3,031,601	4,033	2,185,306	69,203,369
EXPENDITURES					
Current					
Instruction					
Regular Instruction	25,459,971	1,045,136			26,505,107
Special Education Instruction	9,974,061	750,103			10,724,164
Other Instruction	1,645,635	636,989			2,282,624
School Sponsored Activities and Athletics	700,073				700,073
Support Services					
Student & Instruction Related Services	8,849,404	599,373			9,448,777
General Administration	1,745,089				1,745,089
School Administration	2,677,005				2,677,005
Central Services	1,264,123				1,264,123
Plant Operations & Maintenance	6,338,353				6,338,353
Student Transportation	2,883,257				2,883,257
Debt Service					
Principal	590,700			1,535,000	2,125,700
Interest	19,464			650,295	669,759
Capital Outlay	2,090,433	-	166,390	-	2,256,823
Total Expenditures	64,237,568	3,031,601	166,390	2,185,295	69,620,854
Excess (Deficiency) of Revenues Over (Under) Expenditures	(255,139)	-	(162,357)	11	(417,485)
OTHER FINANCING SOURCES (USES)					
Capital Lease Proceeds	1,568,020				1,568,020
Transfers In	4,033				4,033
Transfers Out	-	-	(4,033)	-	(4,033)
Total Other Financing Sources and Uses	1,572,053	-	(4,033)	-	1,568,020
Net Change in Fund Balances	1,316,914	-	(166,390)	11	1,150,535
Fund Balance, Beginning of Year	12,728,241	-	646,187	172,374	13,546,802
Fund Balance, End of Year	\$ 14,045,155	\$ -	\$ 479,797	\$ 172,385	\$ 14,697,337

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

**ENGLEWOOD BOARD OF EDUCATION
ILLUSTRATIVE RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
WITH THE DISTRICT-WIDE STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ 1,150,535

Amounts reported for governmental activities in the statement of activities are different because:

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

Capital Outlay	\$ 2,256,823	
Depreciation Expense	<u>(2,107,511)</u>	149,312

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of long-term debt uses those current financial resources of governmental funds. Neither transactions, however, has any effect on net position. Also governmental funds report the effect of premiums and other such items related to the refunding bonds when they are issued, whereas these amounts are expensed and or deferred and amortized in the statement of activities.

Debt Issued:		
Capital Leases	\$ (1,568,020)	
Principal Repayments:		
Serial Bonds	1,535,000	
Capital Leases Payable	590,700	
Amortization of Deferred Amounts on Refunding	(209,085)	
Amortization of Bond Premium	<u>285,580</u>	634,175

In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due.

Decrease in Accrued Interest	31,867
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In the statement of activities, certain operating expenses e.g. compensated absences (unused sick and vacation days) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). The amount presented is the net change.

Increase in Compensated Absences	<u>(58,440)</u>
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Change in net position of governmental activities	<u>\$ 1,907,449</u>
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ENGLEWOOD BOARD OF EDUCATION
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 AS OF JUNE 30, 2014

Business-Type Activities - Enterprise Fund

	<u>Food Service</u>	<u>After School Day Care Program</u>	<u>Totals</u>
ASSETS			
Cash and Cash Equivalents	\$ 233,669	\$ 116,017	\$ 349,686
Accounts Receivable:			
State	2,706		2,706
Federal	105,020		105,020
Inventories	20,036	-	20,036
Total Current Assets	<u>361,431</u>	<u>116,017</u>	<u>477,448</u>
Capital Assets:			
Equipment	657,531		657,531
Accumulated Depreciation	<u>(340,863)</u>	<u>-</u>	<u>(340,863)</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>316,668</u>	<u>-</u>	<u>316,668</u>
Total Assets	<u>678,099</u>	<u>116,017</u>	<u>794,116</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	44,024	1,299	45,323
Accrued Salaries and Wages	-	11,099	11,099
Unearned Revenues	<u>4,954</u>	<u>36,685</u>	<u>41,639</u>
Total Liabilities	<u>48,978</u>	<u>49,083</u>	<u>98,061</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenues	<u>1,641</u>	<u>-</u>	<u>1,641</u>
Total Liabilities and Deferred Inflows of Resources	<u>50,619</u>	<u>49,083</u>	<u>99,702</u>
NET POSITION			
Net Investment in Capital Assets	316,668	-	316,668
Unrestricted	<u>310,812</u>	<u>66,934</u>	<u>377,746</u>
Total Net Position	<u>\$ 627,480</u>	<u>\$ 66,934</u>	<u>\$ 694,414</u>

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

ENGLEWOOD BOARD OF EDUCATION
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Business-Type Activities - Enterprise Fund

	<u>Food Service</u>	<u>After School Day Care Program</u>	<u>Totals</u>
OPERATING REVENUES			
Local Sources			
Daily Food Sales	\$ 336,019		336,019
Program Fees	<u>-</u>	<u>\$ 386,140</u>	<u>386,140</u>
Total Operating Revenues	<u>336,019</u>	<u>386,140</u>	<u>722,159</u>
OPERATING EXPENSES			
Salaries and Employee Benefits	626,554	311,215	937,769
Cost of Sales	847,765		847,765
Purchased Management Services	107,023		107,023
Other Purchased Services	68,849	5,946	74,795
Supplies and Materials	71,579	7,689	79,268
Miscellaneous	13,042	2,151	15,193
Depreciation	<u>33,880</u>	<u>-</u>	<u>33,880</u>
Total Operating Expenses	<u>1,768,692</u>	<u>327,001</u>	<u>2,095,693</u>
Operating Income/(Loss)	<u>(1,432,673)</u>	<u>59,139</u>	<u>(1,373,534)</u>
NONOPERATING REVENUES			
State Sources:			
School Lunch Program	22,517		22,517
Federal Sources			
School Breakfast Program	247,457		247,457
School Lunch Program	1,011,881		1,011,881
Snack Program	<u>82,826</u>	<u>-</u>	<u>82,826</u>
Total Nonoperating Revenues	<u>1,364,681</u>	<u>-</u>	<u>1,364,681</u>
Change in Net Position	(67,992)	59,139	(8,853)
Net Position Beginning of Year	<u>695,472</u>	<u>7,795</u>	<u>703,267</u>
Net Position End of Year	<u>\$ 627,480</u>	<u>\$ 66,934</u>	<u>\$ 694,414</u>

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

ENGLEWOOD BOARD OF EDUCATION
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Business-Type Activities - Enterprise Fund

	<u>Food Service</u>	<u>After School Day Care Program</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 398,374	\$ 422,825	\$ 821,199
Cash Payments to Employees			
Salaries and Benefits	(626,554)	(302,011)	(928,565)
Cash Payments to Suppliers for Goods and Services	(1,006,286)	(14,487)	(1,020,773)
Net Cash Provided by (Used for) Operating Activities	(1,234,466)	106,327	(1,128,139)
Cash Flows from Noncapital Financing Activities			
Cash Received from State and Federal Sources	1,385,863	-	1,385,863
Net Cash Provided by Noncapital Financing Activities	1,385,863	-	1,385,863
Cash Flows from Capital Financing Activities			
Purchases of Capital Assets	(7,340)	-	(7,340)
Net Cash (Used for) Capital Financing Activities	(7,340)	-	(7,340)
Net Increase in Cash and Cash Equivalents	144,057	106,327	250,384
Cash and Cash Equivalents, Beginning of Year	89,612	9,690	99,302
Cash and Cash Equivalents, End of Year	\$ 233,669	\$ 116,017	\$ 349,686
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$ (1,432,673)	\$ 59,139	\$ (1,373,534)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Depreciation	33,880		33,880
Non-Cash Federal Assistance - Food Distribution Program	123,742		123,742
Change in Assets, Liabilities and Deferred Inflows			
(Increase)/Decrease in Accounts Receivable - Other	57,401	-	57,401
(Increase)/Decrease in Inventory	(236)		(236)
Increase/(Decrease) in Accounts Payable	(21,350)	1,299	(20,051)
Increase/(Decrease) in Unearned Revenue	4,954	36,685	41,639
Increase/(Decrease) in Accrued Salaries and Wages		9,204	9,204
Increase/(Decrease) in Deferred Commodities Revenue	(184)	-	(184)
Total Adjustments	198,207	47,188	245,395
Net Cash (Used for) Operating Activities	\$ (1,234,466)	\$ 106,327	\$ (1,128,139)
Noncash Investing, Capital and Financing Activities			
Value Received Food Distribution Program	\$ 123,558		

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

**ENGLEWOOD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
AS OF JUNE 30, 2014**

	Unemployment Compensation <u>Trust Fund</u>	Scholarship <u>Trust Fund</u>	Agency <u>Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 392,238	\$ 11,918	\$ 1,335,923
Due from Other Funds	<u>290,971</u>	<u>42,491</u>	<u>6,651</u>
Total Assets	<u>683,209</u>	<u>54,409</u>	<u>\$ 1,342,574</u>
LIABILITIES			
Accrued Salaries and Wages			\$ 3,991
Payroll Deductions Payable			130,221
Payable to State Governments	2,065		-
Due to Student Groups			114,868
Due to Other Funds	<u>-</u>	<u>6,651</u>	<u>1,093,494</u>
Total Liabilities	<u>2,065</u>	<u>6,651</u>	<u>\$ 1,342,574</u>
NET POSITION			
Held in Trust for Unemployment Claims and Other Purposes	<u>\$ 681,144</u>	<u>\$ 47,758</u>	

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

**ENGLEWOOD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Unemployment Compensation <u>Trust Fund</u>	Scholarship <u>Trust Fund</u>
ADDITIONS		
Contributions		
District	\$ 280,000	
Employee	112,868	
Private	<u>-</u>	\$ 1,140
Total Contributions	<u>392,868</u>	<u>1,140</u>
Investment Earnings		
Interest	<u>918</u>	<u>103</u>
Total Additions	<u>393,786</u>	<u>1,243</u>
DEDUCTIONS		
Claims and Contributions	179,987	
Scholarships Awarded	<u>-</u>	<u>1,540</u>
Total Deductions	<u>179,987</u>	<u>1,540</u>
Change in Net Positon	213,799	(297)
Net Position, Beginning of Year	<u>467,345</u>	<u>48,055</u>
Net Position, End of Year	<u>\$ 681,144</u>	<u>\$ 47,758</u>

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

NOTES TO THE FINANCIAL STATEMENTS

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Englewood 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 nine elected officials and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls.

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 Englewood Board of Education this includes general operations, food service, before and after school child care 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. Furthermore, the District is not includable in any other reporting entity as a component unit.

B. New Accounting Standards

During fiscal year 2014, the District adopted the following GASB statement:

- GASB 66, *Technical Corrections – 2012, an Amendment of GASB Statements 10 and 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

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

- GASB 68, *Accounting and financial Reporting for Pensions*, will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB 69, *Government Combinations and Disposals of Government Operations* will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to establish accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). The Statement also provides guidance on how to determine the gain or loss on a disposal of government operations. This Statement applies to all state and local governmental entities. The District does not expect this statement to impact its financial statements.

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 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. The District considers all of its governmental and enterprise funds to be major funds.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

The District reports the following major governmental funds:

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

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

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

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

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

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

The *after school day care program fund* accounts for the activities of the District's extended after school and summer programs which provides day care and recreation services for elementary school students of the District.

Additionally, the government reports the following fund types:

The *fiduciary trust fund* is used to account for resources legally held in trust for the state unemployment insurance claims, for private donations for scholarship awards, payroll related activities and student related activities which are supported and controlled by student organizations and clubs. All resources of the fund, 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.

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 have been reclassified in order to be consistent with the current year's presentation.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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, transportation fees, 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 government'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.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. *Receivables*

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

3. *Inventories*

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

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

4. *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 estimated fair market 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:

<u>Assets</u>	<u>Years</u>
Land Improvements	20
Buildings	50
Building Improvements	20
Machinery and Vehicles	5-20
Office Equipment and Furniture	5
Computer Equipment	5

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. 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 government only has one item that qualifies for reporting in this category. It is the deferred amounts on refunding of debt which results from the loss on a debt refunding reported in the district-wide statement of net position. A deferred charge on debt refunding results from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In additions 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 government has only one type of item, which arises only under the accrual basis of accounting that qualifies for reporting in this category. It 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 at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

6. Compensated Absences

It is the District's policy to permit employees to accumulate (with certain restrictions) earned but unused vacation and sick leave benefits. A long-term liability of accumulated vacation and 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 vacation and 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.

7. 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. Losses resulting from debt refundings are classified as deferred outflows of resources. Bond premiums are deferred and amortized over the life of the bonds using the effective interest method. Losses resulting from debt refundings are also deferred and amortized over the life of the refunded bonds or new bonds whichever is less using the effective interest method. Bonds payable are reported net of the applicable bond premium. Bond issuance costs (other than for prepaid insurance) are treated as an expense.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. *Long-Term Obligations (Continued)*

In the fund financial statements, governmental fund types recognize bond premiums, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. *Net Position/Fund Balance*

District-Wide Statements

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

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

Governmental Fund Statements

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

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

Capital Reserve – This restriction was created by the District in accordance with NJAC 6A:23A-14.1 to fund future capital expenditures (See Note 2.)

Capital Reserve - Designated for Subsequent Year's Budget – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2014/2015 District budget certified for taxes.

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.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

Emergency Reserve – This restriction was created in accordance with NJAC 6A:23A-14.4(A)1 to accumulate funds in accordance with State statute to finance unanticipated general fund expenditures required for a thorough and efficient education.

Tuition Adjustments – This restriction was created in accordance with NJAC 6A:23A-17.1(F)8 to represent foreseeable future tuition adjustments for the 2013/2014 contract year and is required to be liquidated in the second year following the contract year with any remaining balance related to that contract year to be reserved and budgeted for property tax relief.

Tuition Adjustment – Designated for Subsequent Year's Expenditures – This restriction was created in accordance with NJAC 6A:23A-17.1(F)8 to represent foreseeable future tuition adjustments for the 2012/2013 contract year that is appropriated in the 2014/2015 original budget certified for taxes.

Reserved Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2014 audited excess surplus that is required to be appropriated in the 2015/2016 original budget certified for taxes.

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2013 audited excess surplus that was appropriated in the 2014/2015 original budget certified for taxes.

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.

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Year-End Encumbrances – Represents outstanding purchase orders at year end for contracts awarded by formal action of the Board of Trustee's 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.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. *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.

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

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, 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 revenue is 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 2012-2013 and 2013-2014 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.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

4. *Proprietary Funds, Operating and Non-Operating 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 and the after school day care program 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 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 for review and approval prior to adoption. Prior to the 2012/2013 budget year, the annual budget was required to be voted upon at the annual school election held on the third Tuesday in April. On January 17, 2012, Chapter 202 of the Laws of P.L. 2011 was approved which established procedures for moving the date of a school district's annual school election from April to the general election in November. Under the new law, districts that have their school board members elected in November no longer have to submit their budgets that meet levy cap requirements for voter approval beginning with the 2012/2013 budget year. Only a school board decision to exceed the tax levy cap would require voter approval for the additional amount on the November ballot. On December 12, 2013, the Board adopted a resolution to move its annual election to the date of the general elections in accordance with the law; therefore voter approval of the annual budget is not required.

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 2013/2014. Also, during 2013/2014 the Board increased the original budget by \$3,168,517. The increase was funded by grant awards and the reappropriation of prior year general fund encumbrances.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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

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

B. Deficit Fund Equity

The District has an unassigned fund deficit of \$115,837 in the General Fund as of June 30, 2014 as reported in the fund financial statements (modified accrual basis). NJSA 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record these delayed state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", requires that intergovernmental transactions (revenue, expenditure, asset, liability) should be recognized in symmetry (i.e., if one government recognizes an asset, the other government recognizes a liability). Since the State of New Jersey is recording certain 2013/2014 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$115,837 in the General Fund is less than the delayed state aid payments.

C. Capital Reserve

A capital reserve account was established by the District on June 30, 2009. 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.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Capital Reserve (Continued)

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, 2014 is as follows:

Balance, June 30, 2013		\$	2,210,750
Increased by:			
Interest Earnings	\$	11,050	
Deposits Approved by Board Resolution		<u>1,000,000</u>	
Total Increases			<u>1,011,050</u>
Balance, June 30, 2014		\$	<u>3,221,800</u>

D. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2014 is \$7,072,665. Of this amount, \$4,857,599 was designated and appropriated in the 2014/2015 original budget certified for taxes and the remaining amount of \$2,215,066 will be appropriated in the 2015/2016 original budget certified for taxes.

NOTE 3 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), 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.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2014, the book value of the Board's deposits were \$14,497,531 and bank and brokerage firm balances of the Board's deposits amounted to \$17,534,332. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 17,529,086
Uninsured and Collateralized	<u>5,246</u>
	<u>\$ 17,534,332</u>

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2014 the Board's bank balance of \$5,246 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	<u>\$ 5,246</u>

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, 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, Local Government investment pools, and agreements or the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

As of June 30, 2014, the Board had no outstanding investments.

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

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2014 for the district's individual major funds and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Food Service</u>	<u>After School Day Care Program</u>	<u>Total</u>
Receivables:							
Intergovernmental:							
Local	\$ 1,991,377			\$ 182,109			\$ 2,173,486
State	148,752	\$ 1,611	\$ 1,662,947		\$ 2,706		1,816,016
Federal	-	676,111			105,020		781,131
Other Accounts	-	37,712	-	-	68,463	\$ 8,640	114,815
Gross Receivables	2,140,129	715,434	1,662,947	182,109	176,189	8,640	4,885,448
Less: Allowance for Uncollectibles	-	-	-	-	(68,463)	(8,640)	(77,103)
Net Total Receivables	<u>\$ 2,140,129</u>	<u>\$ 715,434</u>	<u>\$ 1,662,947</u>	<u>\$ 182,109</u>	<u>\$ 107,726</u>	<u>\$ -</u>	<u>\$ 4,808,345</u>

C. Unearned Revenue

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

	<u>Unearned</u>
General Fund	
Unencumbered Restricted Formula Aid	\$ 127,252
Special Revenue Fund	
Unencumbered grant draw downs	455,376
Grant drawdowns reserved for encumbrances	58,299
Capital Projects Fund	
Unrealized School Facility Grants	<u>1,662,947</u>
Total Unearned Revenue for Governmental Funds	<u>\$ 2,303,874</u>

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	Balance, July 1, 2013	Increases	Decreases	Balance, June 30, 2014
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 513,200			\$ 513,200
Construction in Progress	26,324	\$ -	\$ (6,324)	20,000
Total Capital Assets, Not Being Depreciated	539,524	-	(6,324)	533,200
Capital assets, Being Depreciated:				
Land Improvements	3,032,590	\$ 55,118		3,087,708
Buildings and Building Improvements	75,299,119	407,090		75,706,209
Machinery and Equipment	4,165,418	1,800,939	-	5,966,357
Total Capital Assets Being Depreciated	82,497,127	2,263,147	-	84,760,274
Less Accumulated Depreciation for:				
Land Improvements	(1,395,191)	(108,055)		(1,503,246)
Building and Building Improvements	(17,953,360)	(1,432,966)		(19,386,326)
Machinery and Equipment	(2,921,888)	(566,490)	-	(3,488,378)
Total Accumulated Depreciation	(22,270,439)	(2,107,511)	-	(24,377,950)
Total Capital Assets, Being Depreciated, Net	60,226,688	155,636	-	60,382,324
Government Activities Capital Assets, Net	\$ 60,766,212	\$ 155,636	\$ (6,324)	\$ 60,915,524
	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Machinery and Equipment	\$ 650,191	\$ 7,340	-	\$ 657,531
Total Capital Assets Being Depreciated	650,191	7,340	-	657,531
Less Accumulated Depreciation for:				
Machinery and Equipment	(306,983)	(33,880)	-	(340,863)
Total Accumulated Depreciation	(306,983)	(33,880)	-	(340,863)
Business-Type Activities Capital Assets, Net	\$ 343,208	\$ (26,540)	\$ -	\$ 316,668

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

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

Governmental activities:

Instruction

Regular	\$ 473,980
Special Education	<u>3,285</u>

Total Instruction	<u>477,265</u>
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Support Services

School Administration	43,338
Student Transportation	26,257
Plant Operations and Maintenance	<u>1,560,651</u>

Total Support Services	<u>1,630,246</u>
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Total Governmental Activities	<u>\$ 2,107,511</u>
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Business-Type Activities:

Food Service Fund	<u>\$ 33,880</u>
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Total Depreciation Expense-Business-Type Activities	<u>\$ 33,880</u>
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ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Construction Commitments

The District has the following active construction projects as of June 30, 2014:

<u>Project</u>	<u>Remaining Commitment</u>
Building Improvements	\$ <u>790,000</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2014, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Debt Service Fund	\$ 9,724
General Fund	Payroll Agency Fund	1,082,523
Unemployment Trust Fund	Payroll Agency Fund	10,971
Unemployment Trust Fund	General Fund	280,000
Scholarship Trust Fund	General Fund	42,491
Student Activity Agency Fund	Scholarship Trust Fund	<u>6,651</u>
		\$ <u>1,432,360</u>

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

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

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers (Continued)

Interfund transfers

	<u>Transfer In:</u>
	General
	<u>Fund</u>
Transfer Out:	
Capital Projects Fund	\$ 4,033
	<u>4,033</u>
Total	\$ 4,033

The above transfers are the result of revenues earned in one fund to finance expenditures in another fund.

F. Leases

Operating Leases

The District leases buildings which are utilized as public school facilities under noncancelable operating leases. Lease payments for the fiscal year ended June 30, 2014 were \$620,480. The future minimum lease payments for these operating leases are as follows:

<u>Fiscal Year</u> <u>Ending June 30</u>	<u>Amount</u>
2015	\$ 626,889
2016	333,427
2017	<u>340,096</u>
Total	\$ <u>1,300,412</u>

Capital Leases

The District is leasing copiers, other office equipment and computers totaling \$2,166,175 under capital leases. The leases are for terms of 4 to 5 years.

The capital assets acquired through capital leases are as follows:

	<u>Governmental</u> <u>Activities</u>
Machinery and Equipment	\$ 2,166,175
Total	\$ <u>2,166,175</u>

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases (Continued)

Capital Leases (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Year Ending <u>June 30</u>	Governmental <u>Activities</u>
2015	548,731
2016	548,728
2017	460,306
2018	17,352
2019	<u>5,700</u>
Total minimum lease payments	1,580,817
Less: amount representing interest	<u>117,172</u>
Present value of minimum lease payments	<u>\$ 1,463,645</u>

G. Long-Term Debt

General Obligation Bonds

The Board issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities and other capital assets. The full faith and credit of the Board are irrevocably pledged for the payment of the principal of the bonds and the interest thereon.

Bonds payable at June 30, 2014 are comprised of the following issues:

\$1,076,000, 2012 ERIP Refunding Bonds, due in annual installments of \$348,000 to \$351,000 through March, 2016, interest at 0.84% to 1.24%	\$699,000
\$14,970,000, 2012 Refunding Bonds, due in annual installments of \$1,225,000 to \$1,765,000 through April, 2024, interest at 2.13% to 5.00%	<u>14,700,000</u>
	<u>\$15,399,000</u>

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Debt (Continued)

The Board's schedule of principal and interest for long-term debt issued and outstanding is as follows:

Governmental Activities:

Year Ending <u>June 30,</u>	<u>Serial Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2015	\$ 1,573,000	\$ 600,564	\$ 2,173,564
2016	1,611,000	560,898	2,171,898
2017	1,310,000	506,156	1,816,156
2018	1,360,000	453,756	1,813,756
2019	1,420,000	399,356	1,819,356
2020-2024	<u>8,125,000</u>	<u>951,499</u>	<u>9,076,499</u>
	<u>\$ 15,399,000</u>	<u>\$ 3,472,229</u>	<u>\$ 18,871,229</u>

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2014 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 194,951,596
Less: Net Debt Issued	<u>14,700,000</u>
Remaining Borrowing Power	<u>\$ 180,251,596</u>

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 3 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, 2014, was as follows:

	Balance, July 1, 2013	Additions	Deletions	Balance, June 30, 2014	Due Within One Year
Governmental activities:					
Bonds payable	\$ 16,934,000		\$ 1,535,000	\$ 15,399,000	\$ 1,573,000
Deferred Amounts					
Add: Original Issue Premium	1,959,698	-	285,580	1,674,118	-
Total Bonds Payable	18,893,698	-	1,820,580	17,073,118	1,573,000
Capital leases	486,325	\$ 1,568,020	590,700	1,463,645	489,132
Compensated absences	1,073,170	77,966	19,526	1,131,610	50,000
Governmental activity Long-term liabilities	<u>\$ 20,453,193</u>	<u>\$ 1,645,986</u>	<u>\$ 2,430,806</u>	<u>\$ 19,668,373</u>	<u>\$ 2,112,132</u>

For the governmental activities, the liabilities for compensated absences are generally liquidated by the general fund.

NOTE 4 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 is a member of the New Jersey School Boards Association Insurance Group (NJSBAIG). The Group is a risk sharing public entity pool, established for the purpose of insuring against various insurance claims.

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

NJSBAIG 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.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

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

<u>Fiscal Year Ended June 30,</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2014	\$ 280,000	\$ 112,868	\$ 179,987	\$ 681,144
2013	1,311,749	35,628	1,098,336	467,345
2012	205,000	56,537	179,375	217,010

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, 2014, 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, 2014, the District has not estimated its arbitrage earnings due to the IRS, if any.

ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans

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

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, 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 and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. PERS is a cost sharing multi-employer defined benefit pension plan.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. TPAF is a cost sharing plan with special funding situations.

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, certain appointed officials, and certain Board employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership.

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, 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.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Basis of Accounting

The financial statements of the retirement systems are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the retirement systems. Benefits or refunds are recognized when due and payable in accordance with the terms of the retirement systems.

Significant Legislation

P.L. 2011, c.78, effective June 28, 2011, made various changes to the manner in which TPAF and PERS operate and to the benefit provisions of those systems.

The legislation's provisions impacting employee pension and health benefits include:

- For new members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), the years of creditable service needed for early retirement benefits increased from 25 to 30 years and the early retirement age increased from 55 to 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS increased from age 62 to 65 for Tier 5 members.
- It increased the TPAF and PERS active member rates from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years for members hired or reappointed on or after June 28, 2011. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members takes place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries was suspended. COLA increases may be reactivated at a future date as permitted by this law.
- It changed the method for amortizing the pension system's unfunded accrued liability (from a level percent of pay method to a level dollar of pay method).

Investment Valuation

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair values.

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.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Funding Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 64.5 percent with an unfunded actuarial accrued liability of \$47.2 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 56.7 percent and \$34.4 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 76.1 percent and \$12.8 billion.

The funded status and funding progress of the retirement systems is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the retirement systems in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at that point in time. The projection of benefits for financing reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2012 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems from 7.95 percent to 7.90 percent and (b) projected salary increases of 4.22 percent for the PERS and 3.51 % percent for TPAF.

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 member 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 6.6% for PERS, 6.6% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 *Accounting for Pensions by State and Local Government Employees*, for the fiscal year ended June 30, 2014 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer 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.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

During the fiscal years ended June 30, 2014, 2013 and 2012 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

<u>Year Ended</u> <u>June 30,</u>	<u>PERS</u>	<u>On-Behalf</u> <u>TPAF</u>	<u>DCRP</u>
2014	\$ 553,288	\$ 1,029,891	\$ 8,474
2013	629,812	1,543,770	5,221
2012	505,205	708,375	2,040

During fiscal year 2013/2014 the State did not contribute to the TPAF for accrued liability but did contribute \$1,029,891 for normal cost pension and NCGI premium. For fiscal years 2012/2013 and 2011/2012, the state contributed \$1,543,770 and \$708,375, respectively for normal cost pension, accrued liability and the NCGI premium.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$1,919,348 during the fiscal year ended June 30, 2014 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are classified as either single employer plans or cost sharing multiple employer defined benefit plans depending on the plan the eligible employee is covered under.

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF-Local are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 585 state and local participating employers and contributing entities for Fiscal Year 2013.

The State of New Jersey sponsors and administers the following health benefit programs covering certain state and local government employees, including those Board employees and retirees eligible for coverage.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) – The State of New Jersey provides paid coverage to members of the Teachers' Pension and Annuity Fund who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of P.L. 1992, c.126, the State also provides paid coverage to members of the Public Employees' Retirement System and Alternate Benefits Program 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 state 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. Also, education employees are eligible for the PDP coverage after 60 days of employment.

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.

Basis of Accounting

The financial statements of the health benefit programs are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the health benefit programs. Benefits or refunds are recognized when due and payable in accordance with the terms of the health benefit programs.

Significant Legislation

P.L. 2011, c.78, effective October 2011, sets new employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to this new legislation's effective date with a minimum contribution required to be at least 1.5% of salary.

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair values.

Funded Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the State had a \$51.5 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$19.3 billion for state active and retired members and \$32.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Funded Status and Funding Progress (Continued)

The funded status and funding progress of the OPEB includes actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2012, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2013, there were 100,134, retirees receiving post-retirement medical benefits and the State contributed \$1.07 billion on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$173.8 million toward Chapter 126 benefits for 17,356 eligible retired members in Fiscal Year 2013.

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2014, 2013 and 2012 were \$1,688,633, \$1,745,613 and \$1,424,018, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

BUDGETARY COMPARISON SCHEDULES

ENGLEWOOD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final To Actual
REVENUES					
Local Sources					
Property Tax Levy	\$ 47,896,529		\$ 47,896,529	\$ 47,896,529	
Tuition	25,000		25,000	123,452	\$ 98,452
Transportation Fees	140,000		140,000	201,761	61,761
Interest	3,500		3,500	95,166	91,666
Rentals	150,000		150,000	320,918	170,918
Miscellaneous	305,000	-	305,000	379,178	74,178
Total Local Sources	48,520,029	-	48,520,029	49,017,004	496,975
State Sources					
School Choice Aid	5,003,838		5,003,838	5,003,838	
Special Education Aid	1,782,777		1,782,777	1,782,777	
Security Aid	971,642		971,642	971,642	
Transportation Aid	685,463		685,463	685,463	
Adjustment Aid	1,257,860		1,257,860	1,257,860	
Extraordinary Aid	495,000		495,000	528,873	33,873
Nonpublic School Transportation Aid				55,137	55,137
On-behalf TPAF Pension Contributions (Non-Budget)					
Pension Benefit Contribution				946,359	946,359
NCGI Premium				83,532	83,532
On-behalf TPAF Post Retirement					
Medical Benefits Contributions (Non-Budget)				1,688,633	1,688,633
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	1,919,348	1,919,348
Total State Sources	10,196,580	-	10,196,580	14,923,462	4,726,882
Federal Sources:					
Medicaid Assistance Program	59,943	-	59,943	88,634	28,691
Total Federal Sources	59,943	-	59,943	88,634	28,691
Total Revenues	58,776,552	-	58,776,552	64,029,100	5,252,548
Instruction - Regular Programs					
Salaries of Teachers					
Kindergarten	1,475,990	\$ 123,969	1,599,959	1,493,576	106,383
Grades 1-5	4,892,038	244,116	5,136,154	5,135,584	570
Grades 6-8	2,161,897	363,934	2,525,831	2,405,140	120,691
Grades 9-12	6,731,382	91,815	6,823,197	6,641,395	181,802
Regular Program - Home Instruction					
Salaries of Teachers	130,000	(17,546)	112,454	64,778	47,676
Purchased Professional-Educational Services		15,680	15,680	13,270	2,410
Purchased Technical Services	15,000	-	15,000	13,491	1,509
General Supplies	5,000	-	5,000		5,000
Textbooks	1,500	-	1,500		1,500
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	47,000	(15,408)	31,592	7,139	24,453
Other Purchased Services	356,000	27,997	383,997	320,376	63,621
General Supplies	361,550	51,192	412,742	355,900	56,842
Textbooks	159,000	(6,713)	152,287	111,792	40,495
Other Objects	14,500	-	14,500	10,670	3,830
Total Regular Programs	16,350,857	879,036	17,229,893	16,573,111	656,782
Special Education					
Learning and/or Language Disabilities					
Salaries of Teachers	468,879	36,162	505,041	505,041	-
Other Salaries for Instruction	-	-	-	-	-
Purchased - Professional Educational Services	12,000	11,750	23,750	14,055	9,695
Other Purchased Services	55,000	124,750	179,750	179,750	
General Supplies	25,000	(13,001)	11,999	4,256	7,743
Objects	2,000	-	2,000	-	2,000
Total Learning and/or Language Disabilities	562,879	159,661	722,540	703,102	19,438

ENGLEWOOD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Special Education (Continued)					
Behavioral Disabilities					
Salaries of Teachers	\$ 58,950	\$ 15,345	\$ 74,295	\$ 74,295	-
Other Purchased Services	28,000	124,750	152,750	152,750	-
General Supplies	2,500	-	2,500	1,649	\$ 851
Total Behavioral Disabilities	89,450	140,095	229,545	228,694	851
Multiple Disabilities					
Salaries of Teachers	420,363	63,841	484,204	484,204	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	65,000	94,944	159,944	129,786	30,158
Other Purchased Services	400,000	207,041	607,041	607,040	1
General Supplies	5,500	(10)	5,490	2,242	3,248
Other Objects	-	-	-	-	-
Total Multiple Disabilities	890,863	365,816	1,256,679	1,223,272	33,407
Resource Room/Resource Center					
Salaries of Teachers	1,719,687	158,757	1,878,444	1,869,767	8,677
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	210,000	204,800	414,800	414,800	-
General Supplies	2,750	-	2,750	2,443	307
Total Resource Room/Resource Center	1,932,437	363,557	2,295,994	2,287,010	8,984
Autism					
Salaries of Teachers	63,315	4,340	67,655	67,655	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	50,000	21,464	71,464	71,464	-
General Supplies	6,500	-	6,500	2,999	3,501
Total Autism	119,815	25,804	145,619	142,118	3,501
Preschool Disabilities - Full-Time					
Salaries of Teachers	318,525	188,413	506,938	504,583	2,355
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	137,000	182,442	319,442	319,442	-
General Supplies	5,500	(1,274)	4,226	3,799	427
Other Objects	750	-	750	-	750
Total Preschool Disabilities - Full-Time	461,775	369,581	831,356	827,824	3,532
Total Special Education	4,057,219	1,424,514	5,481,733	5,412,020	69,713
Bilingual Education					
Salaries of Teachers	1,157,341	(24,358)	1,132,983	1,132,982	1
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	30,000	-	30,000	30,000	-
General Supplies	-	11,000	11,000	9,952	1,048
Total Bilingual Education	1,187,341	(13,358)	1,173,983	1,172,934	1,049

ENGLEWOOD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
School Sponsored Co/Extra-Curricular Activities					
Salaries	\$ 148,000	-	\$ 148,000	\$ 112,800	\$ 35,200
Purchased Services	12,000	-	12,000	5,519	6,481
Supplies and Materials	3,500	-	3,500	450	3,050
Total School Sponsored Co/Extra-Curricular Activities	163,500	-	163,500	118,769	44,731
School Sponsored Athletics - Instruction					
Salaries	416,000	\$ (60,000)	356,000	238,892	117,108
Purchased Services	160,000	(9,333)	150,667	112,585	38,082
Supplies and Materials	125,000	14,377	139,377	76,666	62,711
Total School Sponsored Athletics - Instruction	701,000	(54,956)	646,044	428,143	217,901
Total Instruction	22,459,917	2,235,236	24,695,153	23,704,977	990,176
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs Within the State-Regular		35,991	35,991	35,978	13
Tuition to Other LEAs Within the State-Special	710,000	(40,881)	669,119	666,664	2,455
Tuition to County Voc. School Dist. - Regular	130,000	87,002	217,002	217,002	-
Tuition to County Voc. School Dist. - Special	540,000	(209,609)	330,391	300,835	29,556
Tuition to CSSD & Reg. Day Schools	850,000	373,810	1,223,810	1,223,810	-
Tuition to Priv. Sch. for the Disabled Within the State	1,400,000	(463,719)	936,281	887,034	49,247
Tuition to Priv. Sch. Disabled & Other LEAs-Spl, O/S State	45,000	(45,000)	-	-	-
Tuition - State Facilities	148,170	(32,666)	115,504	115,504	-
Tuition - Other	49,596	7,588	57,184	57,183	1
Total Undistributed Expenditures - Instruction	3,872,766	(287,484)	3,585,282	3,504,010	81,272
Attendance and Social Work					
Salaries	107,489	55,750	163,239	162,388	851
Salaries of Family Liaisons	121,886	3,324	125,210	112,702	12,508
Supplies and Materials	-	2,000	2,000	1,284	716
Total Attendance and Social Work	229,375	61,074	290,449	276,374	14,075
Health Services					
Salaries	363,361	64,990	428,351	425,572	2,779
Purchased Professional and Technical Services	40,000	67,024	107,024	107,024	-
Other Purchased Services	2,500	3,322	5,822	5,247	575
Supplies and Materials	10,100	516	10,616	7,446	3,170
Other Objects	3,200	(1,394)	1,806	300	1,506
Total Health Services	419,161	134,458	553,619	545,589	8,030
Speech, OT, PT and Related Services					
Salaries	526,584	44,103	570,687	570,686	1
Purchased Professional-Educational Services	-	7,000	7,000	7,000	-
Other Objects	-	550	550	425	125
Total Speech, OT, PT and Related Services	526,584	51,653	578,237	578,111	126
Guidance					
Salaries of Other Professional Staff	1,091,218	(99,789)	991,429	982,332	9,097
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Purchased Professional-Educational Services	24,000	(23,000)	1,000	-	1,000
Other Purchased Services	70,000	1,969	71,969	71,920	49
Supplies and Materials	17,700	(4,910)	12,790	4,789	8,001
Other Objects	28,500	194	28,694	24,024	4,670
Total Guidance	1,231,418	(125,536)	1,105,882	1,083,065	22,817

ENGLEWOOD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Child Study Team					
Salaries of Other Professional Staff	\$ 1,348,253	\$ 136,543	\$ 1,484,796	\$ 1,441,546	\$ 43,250
Salaries of Secretarial and Clerical Assistants	57,120	11,383	68,503	68,503	-
Other Salaries	105,000	(24,128)	80,872	47,699	33,173
Purchased Professional - Educational Services	875,000	(70,791)	804,209	670,303	133,906
Other Purchased Services	32,500	-	32,500	31,370	1,130
Supplies and Materials	7,000	1,000	8,000	5,651	2,349
Other Objects	1,500	(1,000)	500	353	147
Total Child Study Team	2,426,373	53,007	2,479,380	2,265,425	213,955
Improvement of Instructional Services					
Salaries of Supervisor of Instruction	468,092	113,995	582,087	574,300	7,787
Salaries of Other Professional Staff	67,454	(67,454)	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	486,000	(137,000)	349,000	315,712	33,288
Supplies and Materials	60,000	(42,500)	17,500	17,055	445
Other Objects	10,000	(5,900)	4,100	3,626	474
Total Improvement of Inst. Serv.	1,091,546	(138,859)	952,687	910,693	41,994
Edu. Media Serv./Sch. Library					
Salaries	509,211	(22,741)	486,470	486,469	1
Other Purchased Services	285,750	(55,776)	229,974	229,951	23
Supplies and Materials	388,500	905,937	1,294,437	855,611	438,826
Other Objects	1,000	(920)	80	80	-
Total Edu. Media Serv./Sch. Library	1,184,461	826,500	2,010,961	1,572,111	438,850
Instructional Staff Training Services					
Purchased Professional/Educational Services	214,000	(164,039)	49,961	40,464	9,497
Other Purchased Services	104,500	(58,876)	45,624	8,840	36,784
Supplies and Materials	-	2,730	2,730	1,788	942
Total Instructional Staff Training Services	318,500	(220,185)	98,315	51,092	47,223
Support Services General Administration					
Salaries	501,538	(19,380)	482,158	480,637	1,521
Salaries of Attorneys	145,000	(2,200)	142,800	142,800	-
Legal Services	100,000	3,913	103,913	73,299	30,614
Audit Fees	50,000	71,952	121,952	71,951	50,001
Other Purchased Professional Services	149,634	(30,265)	119,369	71,300	48,069
Communications/Telephone	270,000	(7,400)	262,600	196,719	65,881
BOE Other Purchased Services	10,000	(1,500)	8,500	6,975	1,525
Miscellaneous Purchased Services	70,000	(39,694)	30,306	28,735	1,571
General Supplies	8,000	8,184	16,184	13,134	3,050
Judgements Against the School District	45,000	354,403	399,403	151,442	247,961
Miscellaneous Expenditures	48,000	(19,169)	28,831	26,875	1,956
BOE Membership Dues and Fees	35,000	(10,000)	25,000	24,945	55
Total Support Services General Administration	1,432,172	308,844	1,741,016	1,288,812	452,204
Support Services School Administration					
Salaries of Principal/Asst. Principals/Program Directors	1,533,551	(22,199)	1,511,352	1,502,785	8,567
Salaries of Secretarial and Clerical Assistants	34,500	-	34,500	28,519	5,981
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	541,600	(32,945)	508,655	499,211	9,444
Supplies and Materials	14,750	10,445	25,195	19,946	5,249
Other Objects	15,000	(7,101)	7,899	3,494	4,405
Total Support Services School Administration	2,139,401	(51,800)	2,087,601	2,053,955	33,646

ENGLEWOOD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Central Services					
Salaries	\$ 929,784	\$ (146,441)	\$ 783,343	\$ 775,729	\$ 7,614
Purchased Professional Services	33,000	(1,086)	31,914	30,914	1,000
Purchased Technical Services	62,000	10,954	72,954	72,954	-
Misc. Purchased Services	11,850	(4,189)	7,661	5,456	2,205
Supplies and Materials	10,000	11,879	21,879	19,103	2,776
Other Objects	40,000	(14,501)	25,499	22,140	3,359
Total Central Services	1,086,634	(143,384)	943,250	926,296	16,954
Required Maintenance for School Facilities					
Salaries	64,112	1,760	65,872	65,872	-
Cleaning, Repair and Maintenance	532,000	152,604	684,604	518,023	166,581
Other Objects	-	11,500	11,500	-	11,500
Total Required Maintenance for School Facilities	596,112	165,864	761,976	583,895	178,081
Custodial Services					
Salaries	124,164	-	124,164	124,163	1
Salaries of Non-Instructional Aides	487,654	(486,284)	1,370	1,370	-
Purchased Prof. And Technical Serv.	-	-	-	-	-
Cleaning, Repair and Maint. Serv.	1,858,000	(31,842)	1,826,158	1,819,037	7,121
Rental of Land & Bldg Oth. Than Lease purch. Agmt	335,000	(12,000)	323,000	320,480	2,520
Other Purchased Property Services	220,285	16,042	236,327	206,876	29,451
Insurance	320,000	46,669	366,669	366,071	598
Miscellaneous Purchased Services	663,000	(91,960)	571,040	562,552	8,488
General Supplies	273,000	21,939	294,939	233,375	59,564
Energy (Electricity)	1,300,000	(56,809)	1,243,191	1,243,191	-
Other Objects	61,000	(46,527)	14,473	4,805	9,668
Total Custodial Services	5,642,103	(640,772)	5,001,331	4,883,920	117,411
Care and Upkeep of Grounds					
Cleaning, Repair and Maint. Serv.	48,000	20,300	68,300	62,237	6,063
General Supplies	1,500	-	1,500	1,197	303
Total Care and Upkeeping Grounds	49,500	20,300	69,800	63,434	6,366
Security					
Salaries	-	531,970	531,970	520,471	11,499
Purchased Professional and Technical Services	-	6,095	6,095	6,095	-
General Supplies	-	530	530	530	-
Total Security	-	538,595	538,595	527,096	11,499
Student Transportation Services					
Sal. For Pupil Trans. (Bet Home & School)-Reg.	49,987	371	50,358	50,358	-
Sal. For Pupil Trans. (Other than Bet Home & School)	200,000	(66)	199,934	121,595	78,339
Cleaning, Repair & Maint. Services	35,000	-	35,000	34,927	73
Contracted Services					
(Between Home and School) - Vendors	1,302,000	46,100	1,348,100	1,250,951	97,149
Contracted Services					
(Other than Between Home and School) - Vendors	21,000	2,488	23,488	14,728	8,760
Contracted Services (Spl. Ed. Students)-Vendors	280,000	18,585	298,585	278,854	19,731
Contracted Services (Spl. Ed. Students)-Joint Agreements	900,000	(82,949)	817,051	576,631	240,420
Contracted Serv.-Aid in Lieu of Payments - Non-Public Schools	280,000	25,300	305,300	289,898	15,402
Miscellaneous Purchased Services	275,000	(85,000)	190,000	190,000	-
Transportation Supplies	-	430	430	430	-
Other Objects	750	(430)	320	-	320
Total Student Transportation Services	3,343,737	(75,171)	3,268,566	2,808,372	460,194
Unallocated Benefits - Employee Benefits					
Social Security Contributions	500,000	(45,247)	454,753	394,034	60,719
Other Retirement Contributions -PERS	260,000	352,648	612,648	553,288	59,360
Other Retirement Contributions -Deferred PERS	15,000	(15,000)	-	-	-
Unemployment Compensation	2,000,000	(1,719,999)	280,001	280,000	1
Workmen's Compensation	300,000	57,900	357,900	346,056	11,844
Health Benefits	6,582,000	(548,563)	6,033,437	6,016,780	16,657
Tuition Reimbursement	145,000	39,220	184,220	19,842	164,378
Other Employee Benefits	450,000	(113,000)	337,000	49,559	287,441
Total Unallocated Benefits - Employee Benefits	10,252,000	(1,992,041)	8,259,959	7,659,559	600,400

ENGLEWOOD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Adjustments	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF Pension Contributions (Non-Budget)					
Pension Benefit Contribution				\$ 946,359	\$ (946,359)
NCGI Premium				83,532	(83,532)
On-behalf TPAF Post Retirement					
Medical Benefits Contributions (Non-Budget)				1,688,633	(1,688,633)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	1,919,348	(1,919,348)
Total On-Behalf Payments	-	-	-	4,637,872	(4,637,872)
Total Undistributed Expenditures	\$ 35,841,843	\$ (1,514,937)	\$ 34,326,906	\$ 36,219,681	\$ (1,892,775)
Total Expenditures - Current Expenditures	58,301,760	720,299	59,022,059	59,924,658	(902,599)
CAPITAL OUTLAY					
Equipment					
Grades 9-12		9,333	9,333		9,333
School Sponsored and Other Instructional Programs		2,800	2,800	2,800	
Undistributed Expenditures:					
Required Maintenance for School Facilities	-	87,000	87,000	40,010	46,990
	-	99,133	99,133	42,810	56,323
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	35,000	31,400	66,400	65,696	704
Other Purchased Prof. and Tech. Services		150,590	150,590	36,489	114,101
Construction Services	690,000	438,024	1,128,024	377,418	750,606
Other Objects	184,772	-	184,772	184,772	-
Total Facilities Acquisition and Construction Services	909,772	620,014	1,529,786	664,375	865,411
Interest - Deposit to Capital Reserve	3,500	-	3,500	-	3,500
Assets Acquired Under Capital Leases (Non-Budget)					
Equipment					
School Administration				59,914	(59,914)
Regular Instruction	-	-	-	1,508,106	(1,508,106)
Total Assets Acquired Under Capital Leases (Non-Budget)	-	-	-	1,568,020	(1,568,020)
Total Capital Outlay	913,272	719,147	1,632,419	2,275,205	(642,786)
Transfer of Funds to Charter Schools	2,274,734	(225,000)	2,049,734	2,037,705	12,029
Total Expenditures	61,489,766	1,214,446	62,704,212	64,237,568	(1,533,356)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(2,713,214)	(1,214,446)	(3,927,660)	(208,468)	3,719,192
Other Financing Sources/(Uses)					
Capital Lease Proceeds				1,568,020	1,568,020
Transfer In-Capital Projects Fund	-	-	-	4,033	4,033
Total Other Financing Sources (Uses)	-	-	-	1,572,053	1,572,053
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(2,713,214)	(1,214,446)	(3,927,660)	1,363,585	5,291,245
Fund Balance, Beginning of Year	14,047,051	-	14,047,051	14,047,051	-
Fund Balance, End of Year	\$ 11,333,837	\$ (1,214,446)	\$ 10,119,391	\$ 15,410,636	\$ 5,291,245
Recapitulation of Fund Balance					
Restricted Fund Balance					
Capital Reserve				\$ 2,621,800	
Capital Reserve - Designated for Subsequent Year's Expenditures				600,000	
Maintenance Reserve				1,000,000	
Emergency Reserve				600,000	
Tuition Adjustments - 2013/2014				350,000	
Tuition Adjustments - 2012/2013 - Designated for Subsequent Year's Expenditures				310,000	
Reserved Excess Surplus				2,215,066	
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures				4,857,599	
Committed Fund Balance					
Year End Encumbrances				790,000	
Assigned Fund Balance					
Year End Encumbrances				816,527	
Unassigned Fund Balance				1,249,644	
Reconciliation to Governmental Funds Statements (GAAP):				15,410,636	
Less: State Aid Revenue Not Recognized on GAAP Basis				(1,365,481)	
Fund Balance Per Governmental Funds (GAAP)				\$ 14,045,155	

ENGLEWOOD BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Intergovernmental					
Local Sources		\$ 67,499	\$ 67,499	\$ 22,802	\$ (44,697)
State Sources	\$ 991,342	673,220	1,664,562	1,521,304	(143,258)
Federal Sources	1,340,000	1,213,352	2,553,352	1,524,681	(1,028,671)
Total Revenues	2,331,342	1,954,071	4,285,413	3,068,787	(1,216,626)
EXPENDITURES					
Instruction					
Salaries of Teachers	875,368	423,497	1,298,865	989,155	309,710
Purchased Professional and Technical Services	36,327	379,602	415,929	301,363	114,566
Other Purchased Services	524,506	224,990	749,496	684,842	64,654
General Supplies	142,762	300,991	443,753	372,169	71,584
Textbooks		105,751	105,751	73,792	31,959
Other Objects	4,750	4,322	9,072	322	8,750
Total Instruction	1,583,713	1,439,153	3,022,866	2,421,643	601,223
Support Services					
Salaries of Supervisors of Instruction		32,800	32,800	26,593	6,207
Salaries of Program Directors	61,122	(25,000)	36,122	34,529	1,593
Purchased Professional/Educational Services	10,000	23,356	33,356	30,600	2,756
Other Purchased Professional Services		163,432	163,432	163,432	-
Purchased Professional and Technical Services	503,011	167,015	670,026	224,426	445,600
Cont. Trans. Serv. (Bet. Home & Sch)	45,000	(5,000)	40,000	40,000	-
Travel	18,280	4,531	22,811	8,842	13,969
Other Purchased Services	34,479	57,915	92,394	34,809	57,585
Supplies and Materials	12,744	45,162	57,906	43,735	14,171
Other Objects	-	1,300	1,300	-	1,300
Total Support Services	684,636	465,511	1,150,147	606,966	543,181
Unallocated Employed Benefits	62,993	49,171	112,164	40,178	71,986
Capital Outlay					
Instructional Equipment	-	236	236	-	236
Total Capital Outlay	-	236	236	-	236
Total Expenditures	2,331,342	1,954,071	4,285,413	3,068,787	1,216,626
Excess (Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**ENGLEWOOD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 schedule	\$ 64,029,100	\$ 3,068,787
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, 2013	-	21,113
Encumbrances, June 30, 2014	-	(58,299)
State Aid payment recognized for GAAP purposes, not recognized for Budgetary statements (2012/2013 State Aid)	1,318,810	
State Aid payment recognized for budgetary purposes, not recognized for GAAP statements (2013/2014 State Aid)	<u>(1,365,481)</u>	<u>-</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.	<u>\$ 63,982,429</u>	<u>\$ 3,031,601</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 64,237,568	\$ 3,068,787
Differences - Budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for financial reporting purposes.		
Encumbrances, June 30, 2013		21,113
Encumbrances, June 30, 2014	<u>-</u>	<u>(58,299)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 64,237,568</u>	<u>\$ 3,031,601</u>

SCHOOL LEVEL SCHEDULES

(General Fund)

NOT APPLICABLE

SPECIAL REVENUE FUND

ENGLEWOOD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Title I</u>		<u>Title II-A</u>		<u>Title III</u>		<u>Race to the</u>	<u>Perkins</u>	<u>To</u>
	<u>2013/14</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2012/13</u>	<u>Top 3</u>	<u>Grant</u>	<u>Exhibit</u>
REVENUES									<u>E-1A</u>
Intergovernmental									
State									
Federal	\$ 328,474	\$ 61,176	\$ 99,812	\$ 17,090	\$ 54,590	\$ 16,960	\$ 20,600	\$ 12,807	\$ 611,509
Other	-	-	-	-	-	-	-	-	-
Total Revenues	<u>\$ 328,474</u>	<u>\$ 61,176</u>	<u>\$ 99,812</u>	<u>\$ 17,090</u>	<u>\$ 54,590</u>	<u>\$ 16,960</u>	<u>\$ 20,600</u>	<u>\$ 12,807</u>	<u>\$ 611,509</u>
EXPENDITURES									
Instruction									
Salaries of teachers	\$ 218,205	\$ 19,425			\$ 39,172	\$ 16,960			\$ 293,762
Purchased prof. and technical services	5,000	1,125							6,125
Other purchased services									-
General Supplies	91,018	1,351			1,986			\$ 9,814	104,169
Textbooks									-
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	<u>314,223</u>	<u>21,901</u>	<u>-</u>	<u>-</u>	<u>41,158</u>	<u>16,960</u>	<u>-</u>	<u>9,814</u>	<u>404,056</u>
Support Services									
Salaries of Supervisors of Instruction									-
Salaries of Program Directors									-
Personal Services-Employee Benefits	4,251	32,775			2,997	-			40,023
Purchased Professional/Educational Services	-				10,000		\$ 20,600		30,600
Other Purchased Professional Services									-
Purchased Professional Technical Services	10,000	6,500	\$ 43,942	\$ 4,165					64,607
Cont. Trans. Serv. (Bet. Home & Sch)									-
Travel	-		8,842	-					8,842
Other Purchased Services	-		22,243	2,925	435			2,993	28,596
Supplies & Materials	-		24,785	10,000	-				34,785
Other Objects	-	-	-	-	-	-	-	-	-
Total Support Services	<u>14,251</u>	<u>39,275</u>	<u>99,812</u>	<u>17,090</u>	<u>13,432</u>	<u>-</u>	<u>20,600</u>	<u>2,993</u>	<u>207,453</u>
Capital Outlay									
Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 328,474</u>	<u>\$ 61,176</u>	<u>\$ 99,812</u>	<u>\$ 17,090</u>	<u>\$ 54,590</u>	<u>\$ 16,960</u>	<u>\$ 20,600</u>	<u>\$ 12,807</u>	<u>\$ 611,509</u>

ENGLEWOOD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Exhibit E-1 Subtotal	IDEA Part B Basic 2013/14	IDEA Part B Preschool 2013/14	Preschool Education Aid	Nonpublic Technology	Nonpublic Textbooks	Nonpublic Nursing	To Exhibit E-1B
REVENUES								
Intergovernmental								
State				\$ 989,223	\$ 35,946	\$ 73,792	\$ 163,432	\$ 1,262,393
Federal	\$ 611,509	\$ 875,863	\$ 37,309					1,524,681
Other	-	-	-	-	-	-	-	-
Total Revenues	\$ 611,509	\$ 875,863	\$ 37,309	\$ 989,223	\$ 35,946	\$ 73,792	\$ 163,432	\$ 2,787,074
EXPENDITURES								
Instruction								
Salaries of Teachers	\$ 293,762			\$ 693,368				\$ 987,130
Purchased Prof. and Technical services	6,125		\$ 36,327					42,452
Other purchased services	-	\$ 508,810		174,509				683,319
General Supplies	104,169	208,216		20,224	\$ 35,946			368,555
Textbooks	-					\$ 73,792		73,792
Other Objects	-	-	-	-	-	-	-	-
Total Instruction	404,056	717,026	36,327	888,101	35,946	73,792	-	2,155,248
Support Services								
Salaries of Supervisors of Instruction	-			26,593				26,593
Salaries of Program Directors	-			34,529				34,529
Personal Services-Employee Benefits	40,023	-						40,023
Purchased Professional/Educational Services	30,600	-						30,600
Other Purchased Professional Services	-						\$ 163,432	163,432
Purchased Professional Technical Services	64,607	158,837	982					224,426
Cont. Trans. Serv. (Bet. Home & Sch)	-			40,000				40,000
Travel	8,842							8,842
Other Purchased Services	28,596	-						28,596
Supplies & Materials	34,785							34,785
Other Objects	-	-	-	-	-	-	-	-
Total Support Services	207,453	158,837	982	101,122	-	-	163,432	631,826
Capital Outlay								
Instructional Equipment	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	\$ 611,509	\$ 875,863	\$ 37,309	\$ 989,223	\$ 35,946	\$ 73,792	\$ 163,432	\$ 2,787,074

ENGLEWOOD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Exhibit E-1A <u>Subtotal</u>	Chapter 192 Home <u>Instruction</u>	Compensatory Education <u>ESL</u>	Chapter 193 Exam and <u>Classification</u>	Corrective Speech <u>Supplementary</u>	Instruction <u>Other</u>	Programs <u>Grand</u>	Total
REVENUES								
Intergovernmental								
State	\$ 1,262,393	\$ 1,611	\$ 11,470	\$ 2,270	\$ 104,954	\$ 68,667	\$ 69,939	\$ 1,521,304
Federal	1,524,681							1,524,681
Other	-	-	-	-	-	-	\$ 22,802	22,802
Total Revenues	<u>\$ 2,787,074</u>	<u>\$ 1,611</u>	<u>\$ 11,470</u>	<u>\$ 2,270</u>	<u>\$ 104,954</u>	<u>\$ 68,667</u>	<u>\$ 69,939</u>	<u>\$ 3,068,787</u>
EXPENDITURES								
Instruction								
Salaries of Teachers	\$ 987,130						\$ 2,025	\$ 989,155
Purchased Prof. and Technical Services	42,452	\$ 1,611	\$ 11,470	\$ 2,270	\$ 104,954	\$ 68,667	\$ 69,939	301,363
Other Purchased Services	683,319						1,523	684,842
General Supplies	368,555						3,614	372,169
Textbooks	73,792							73,792
Other Objects	-	-	-	-	-	-	322	322
Total Instruction	<u>2,155,248</u>	<u>1,611</u>	<u>11,470</u>	<u>2,270</u>	<u>104,954</u>	<u>68,667</u>	<u>69,939</u>	<u>2,421,643</u>
Support Services								
Salaries of Supervisors of Instruction	26,593							26,593
Salaries of Program Directors	34,529							34,529
Personal Services-Employee Benefits	40,023						155	40,178
Purchased Professional/Educational Services	30,600							30,600
Other Purchased Professional Services	163,432							163,432
Purchased Professional Technical Services	224,426							224,426
Cont. Trans. Serv. (Bet. Home & Sch)	40,000							40,000
Travel	8,842							8,842
Other Purchased Services	28,596						6,213	34,809
Supplies & Material	34,785						8,950	43,735
Other Objects	-	-	-	-	-	-	-	-
Total Support Services	<u>631,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,318</u>	<u>647,144</u>
Capital Outlay								
Instructional Equipment	-	-	-	-	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 2,787,074</u>	<u>\$ 1,611</u>	<u>\$ 11,470</u>	<u>\$ 2,270</u>	<u>\$ 104,954</u>	<u>\$ 68,667</u>	<u>\$ 69,939</u>	<u>\$ 3,068,787</u>

ENGLEWOOD BOARD OF EDUCATION
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
PRESCHOOL - ALL PROGRAMS - FULL DAY 4 YR.
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Districtwide</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES			
Instruction			
Salaries of Teachers	\$ 693,368	\$ 693,368	
Other Purchased Services	174,509	174,509	
General Supplies	21,593	20,224	\$ 1,369
Other Objects	750	-	750
Total Instruction	<u>890,220</u>	<u>888,101</u>	<u>2,119</u>
Support Services			
Salaries of Supervisors of Instruction	26,593	26,593	
Salaries of Program Directors	34,529	34,529	
Contr. Trans. Serv. (Bet. Home & Sch)	40,000	40,000	-
Total Support Services	<u>101,122</u>	<u>101,122</u>	<u>-</u>
Total Expenditures	<u>\$ 991,342</u>	<u>\$ 989,223</u>	<u>\$ 2,119</u>
Total 2013-2014 ECPA Allocation			\$ 987,240
Add: Actual Preschool Aid Carryover (June 30, 2013)			239,478
Prior Year Encumbrances Cancelled			
Budgeted Transfer from General Fund			-
Total Preschool Aid Funds Available for 2013-2014 Budget			<u>1,226,718</u>
Less: 2013-2014 Budgeted Preschool Aid (Including Prior Year			
Budgeted Carryover)			<u>991,342</u>
Available & Unbudgeted Preschool Aid Funds as of June 30, 2014			235,376
Add: June 30, 2014 Unexpended Preschool Aid			<u>2,119</u>
2013-2014 Actual Carryover - Preschool Aid			<u>\$ 237,495</u>
2013-2014 Preschool Aid Carryover Budgeted in 2014-2015			<u>\$ 235,376</u>

CAPITAL PROJECTS FUND

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Project</u>	<u>Modified Appropriations</u>	<u>Expenditures to Date</u>		<u>Unexpended Balance, June 30, 2014</u>
		<u>Prior Year</u>	<u>Current Year</u>	
Renovations to Existing Buildings	\$ 4,900,000	\$ 4,759,453	\$ 98,501	\$ 42,046
Dwight D. Morrow High School Renovations	3,829,583	3,818,576	5,379	5,628
Durie Park Elementary School Construction	22,422,844	22,305,876		116,968
Cleveland Elementary School Renovations	15,659,718	15,593,032		66,686
Winton White Stadium Renovations	2,782,203	2,472,250	62,510	247,443
Durie Park Elementary School - Light Dimmers Capital Lease	199,488	198,462		1,026
DMHS Steam Heating System Replacement - Phase 1	2,137,378			2,137,378
DMHS Steam Heating System Replacement - Phase 2	<u>2,019,989</u>	<u>-</u>	<u>-</u>	<u>2,019,989</u>
	<u>53,951,203</u>	<u>49,147,649</u>	<u>166,390</u>	<u>4,637,164</u>
<u>Reconciliation to GAAP</u>				
Project Balance - Budgetary Basis, June 30, 2014				\$ 4,637,164
Less:				
Unearned Revenue				(1,662,947)
Unrealized Local Contribution				<u>(2,494,420)</u>
Fund Balance - GAAP Basis, June 30, 2014				<u>\$ 479,797</u>
<u>Recapitulation of Fund Balance</u>				
Restricted for Capital Projects:				
Year End Encumbrances				\$ 115,152
Available for Capital Projects				<u>364,645</u>
Total Fund Balance - Restricted for Capital Projects				<u>\$ 479,797</u>

**ENGLEWOOD 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, 2014**

Revenues and Other Financing Sources**Revenues and Other Financing Sources**

Revenues:

State Sources - SDA Grant	\$ 1,662,947
Interest Earned	<u>4,033</u>
Total Revenues	<u>1,666,980</u>

Expenditures and Other Financing Uses

Expenditures:

Equipment	50,565
Construction Services	115,825
Other Financing Uses	
Transfers to the General Fund	<u>4,033</u>
Total Expenditures and Other Financing Uses	<u>170,423</u>

Excess (Deficiency) of Revenues Over (Under) Expenditures
and Other Financing Uses

1,496,557

Fund Balance- Beginning of Year

646,187

Fund Balance- End of Year

\$ 2,142,744Reconciliation to GAAP

Fund Balance - June 30, 2014 - Budgetary Basis	\$ 2,142,744
Less: Deferred Revenues (Unearned SDA Grants)	<u>(1,662,947)</u>
Fund Balance, June 30, 2014 - GAAP Basis	<u>\$ 479,797</u>

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
RENOVATIONS TO EXISTING BUILDINGS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
Bergen County Grant	\$ 1,000,000		\$ 1,000,000	\$ 1,000,000
Englewood City Grant	<u>3,900,000</u>	<u>-</u>	<u>3,900,000</u>	<u>3,900,000</u>
Total Revenues and Other Financing Sources	<u>4,900,000</u>	<u>-</u>	<u>4,900,000</u>	<u>4,900,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	127,268		127,268	127,268
Construction Services	3,001,128	\$ 98,501	3,099,629	3,141,675
General Supplies	1,160,756		1,160,756	1,160,756
Equipment	<u>470,301</u>	<u>-</u>	<u>470,301</u>	<u>470,301</u>
Total Expenditures and Other Financing Uses	<u>4,759,453</u>	<u>98,501</u>	<u>4,857,954</u>	<u>4,900,000</u>
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	<u>\$ 140,547</u>	<u>\$ (98,501)</u>	<u>\$ 42,046</u>	<u>\$ -</u>

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
DWIGHT D. MORROW HIGH SCHOOL RENOVATIONS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources- SDA Grant	\$ 1,894,043		\$ 1,894,043	\$ 1,894,043
Bond Proceeds	1,861,531		1,861,531	1,861,531
Transfer from Capital Outlay	74,009	-	74,009	74,009
Total Revenues and Other Financing Sources	3,829,583	-	3,829,583	3,829,583
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	474,337	-	474,337	500,000
Construction Services	3,344,239	\$ 5,379	3,349,618	3,329,583
Total Expenditures and Other Financing Uses	3,818,576	5,379	3,823,955	3,829,583
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ 11,007	\$ (5,379)	\$ 5,628	\$ -

Additional project information:

Project Number	1370-040-04-2000
Grant Date	December 29, 2004
Bond Authorization Date	April 1, 2003
Bonds Authorized	3,142,411
Bonds Issued	3,142,411
Original Authorized Cost	5,311,361
Additional Authorized Cost	
Reduced Authorized Costs	(1,481,778)
Revised Authorized Cost	3,829,583

Percentage Increase(Decrease) Over Original

Authorized Cost	-27.90%
Percentage Completion	100.00%
Original Target Completion Date	December 31, 2005
Revised Target Completion Date	June 30, 2015

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
DURIE PARK ELEMENTARY SCHOOL CONSTRUCTION
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources- SDA Grant	\$ 4,876,300		\$ 4,876,300	\$ 4,876,300
Sale of Property - City of Englewood	6,800,000		6,800,000	6,800,000
Bond Proceeds	7,796,981		7,796,981	7,796,981
Transfer from Capital Outlay	2,949,563	-	2,949,563	2,949,563
Total Revenues and Other Financing Sources	22,422,844	-	22,422,844	22,422,844
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	1,837,404		1,837,404	1,900,000
Construction Services	19,881,066		19,881,066	19,932,844
Equipment	587,406	-	587,406	590,000
Total Expenditures and Other Financing Uses	22,305,876	-	22,305,876	22,422,844
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ 116,968	\$ -	\$ 116,968	\$ -

Additional project information:

Project Number	1370-N01-04-1000
Grant Date	December 29, 2004
Bond Authorization Date	April 1, 2003
Bonds Authorized	6,942,696
Bonds Issued	6,942,696
Original Authorized Cost	18,618,996
Additional Authorized Cost	3,803,848
Revised Authorized Cost	22,422,844

Percentage Increase(Decrease) Over Original

Authorized Cost	20.43%
Percentage Completion	100.00%
Original Target Completion Date	September 30, 2008
Revised Target Completion Date	June 30, 2015

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
CLEVELAND ELEMENTARY SCHOOL RENOVATIONS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources- SDA Grant	\$ 4,389,061		\$ 4,389,061	\$ 4,389,061
Bond Proceeds	9,538,115		9,538,115	9,538,115
Transfer from Capital Outlay	1,732,542	-	1,732,542	1,732,542
Total Revenues and Other Financing Sources	15,659,718	-	15,659,718	15,659,718
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	1,313,161		1,313,161	1,325,000
Construction Services	13,794,899	\$ -	13,794,899	13,849,718
Equipment	484,972		484,972	485,000
	-	-	-	-
Total Expenditures and Other Financing Uses	15,593,032	-	15,593,032	15,659,718
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ 66,686	\$ -	\$ 66,686	\$ -

Additional project information:

Project Number	1370-060-04-1000
Grant Date	December 29, 2004
Bond Authorization Date	April 1, 2003
Bonds Authorized	9,227,443
Bonds Issued	9,227,443
Original Authorized Cost	13,616,504
Additional Authorized Cost	2,043,214
Revised Authorized Cost	15,659,718

Percentage Increase(Decrease) Over Original

Authorized Cost	15.01%
Percentage Completion	100.00%
Original Target Completion Date	September 30, 2010
Revised Target Completion Date	June 30, 2015

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
WINTON WHITE STADIUM RENOVATIONS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources- SDA Grant	\$ 308,359		\$ 308,359	\$ 308,359
Bond Proceeds	788,316		788,316	788,316
Transfer from Capital Outlay	<u>1,685,528</u>	<u>\$ -</u>	<u>1,685,528</u>	<u>1,685,528</u>
Total Revenues and Other Financing Sources	<u>2,782,203</u>	<u>-</u>	<u>2,782,203</u>	<u>2,782,203</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	181,095		181,095	200,000
Equipment		\$ 50,565	50,565	50,565
Construction Services	<u>2,291,155</u>	<u>11,945</u>	<u>2,303,100</u>	<u>2,531,638</u>
Total Expenditures and Other Financing Uses	<u>2,472,250</u>	<u>62,510</u>	<u>2,534,760</u>	<u>2,782,203</u>
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	<u>\$ 309,953</u>	<u>\$ (62,510)</u>	<u>\$ 247,443</u>	<u>\$ -</u>
Additional project information:				
Project Number	1370-X01-04-1000			
Grant Date	December 29, 2004			
Bond Authorization Date	April 1, 2003			
Bonds Authorized	788,316			
Bonds Issued	788,316			
Original Authorized Cost	1,096,675			
Additional Authorized Cost	1,385,528			
Reduced Authorized Costs				
Revised Authorized Cost	2,482,203			
Percentage Increase(Decrease) Over Original				
Authorized Cost	55.82%			
Percentage Completion	100.00%			
Original Target Completion Date	September 30, 2006			
Revised Target Completion Date	September 30, 2015			

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
DURIE PARK ELEMENTARY SCHOOL - LEASE PROCEEDS LIGHT DIMMERS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
Lease Proceeds	\$ 198,462		\$ 198,462	\$ 198,462
Interest	1,026	-	1,026	1,026
Total Revenues and Other Financing Sources	199,488	-	199,488	199,488
Expenditures and Other Financing Uses				
Construction Services	198,462	-	198,462	199,488
Total Expenditures and Other Financing Uses	198,462	-	198,462	199,488
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ 1,026	\$ -	\$ 1,026	\$ -
Additional project information:				
Project Number				
Lease Date	March 15, 2008			
Lease Proceeds	198,462			
Original Authorized Cost	198,462			
Additional Authorized Cost - Interest	1,026			
Reduced Authorized Costs				
Revised Authorized Cost	199,488			
Percentage Increase(Decrease) Over Original				
Authorized Cost	1%			
Percentage Completion	100.00%			
Original Target Completion Date	September 30, 2008			
Revised Target Completion Date	November 30, 2008			

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
DMHS STEAM HEATING SYSTEM REPLACEMENT - PHASE 1
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ -	\$ 854,951	\$ 854,951	\$ 854,951
Local Contribution	-	-	-	1,282,427
Total Revenues and Other Financing Sources	-	854,951	854,951	2,137,378
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	2,137,378
Construction Services	-	-	-	-
Total Expenditures and Other Financing Uses	-	-	-	2,137,378
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ -	\$ 854,951	\$ 854,951	\$ -
Additional project information:				
DOE Project Number	1370-040-14-1002			
SDA Project Number	1370-040-14-GIDP			
Grant Number	G5-4847			
Grant Date	March 17, 2014			
Original Authorization Costs	2,137,378			
Reduced Authorized Costs				
Revised Authorized Cost	2,137,378			
Percentage Increase(Decrease) Over Original				
Authorized Cost	0.00%			
Percentage Completion	0.00%			
Original Target Completion Date	June 30, 2015			
Revised Target Completion Date	June 30, 2015			

ENGLEWOOD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS
BUDGETARY BASIS
DMHS STEAM HEATING SYSTEM REPLACEMENT - PHASE 2
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ -	\$ 807,996	\$ 807,996	\$ 807,996
Local Contribution	-	-	-	1,211,993
Total Revenues and Other Financing Sources	-	807,996	807,996	2,019,989
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	2,019,989
Construction Services	-	-	-	2,019,989
Total Expenditures and Other Financing Uses	-	-	-	2,019,989
Excess (deficiency) of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	\$ -	\$ 807,996	\$ 807,996	\$ -
Additional project information:				
DOE Project Number	1370-040-14-1001			
SDA Project Number	1370-040-14-GIDO			
Grant Number	G5-4846			
Grant Date	March 17, 2014			
Original Authorization Costs	2,019,989			
Reduced Authorized Costs				
Revised Authorized Cost	2,019,989			
Percentage Increase(Decrease) Over Original				
Authorized Cost	0.00%			
Percentage Completion	0.00%			
Original Target Completion Date	June 30, 2015			
Revised Target Completion Date	June 30, 2015			

PROPRIETARY FUNDS

ENGLEWOOD BOARD OF EDUCATION
ENTERPRISE FUNDS
STATEMENT OF NET POSITION
AS OF JUNE 30, 2014

FINANCIAL STATEMENTS ARE PRESENTED
ON EXHIBIT B-4

ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

FINANCIAL STATEMENTS ARE PRESENTED
ON EXHIBIT B-5

ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

FINANCIAL STATEMENTS ARE PRESENTED
ON EXHIBIT B-6

FIDUCIARY FUNDS
AGENCY FUNDS

ENGLEWOOD BOARD OF EDUCATION
 AGENCY FUNDS
 COMBINING STATEMENT OF AGENCY ASSETS AND LIABILITIES
 AS OF JUNE 30, 2014

	<u>Student Activities</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 108,217	\$ 1,227,706	\$ 1,335,923
Due From Other Funds	<u>6,651</u>	<u>-</u>	<u>6,651</u>
Total Assets	<u>\$ 114,868</u>	<u>\$ 1,227,706</u>	<u>\$ 1,342,574</u>
LIABILITIES			
Accrued Salaries and Wages		\$ 3,991	\$ 3,991
Payroll Deductions Payable		130,221	130,221
Due to Student Groups	\$ 114,868	-	114,868
Due to Other Funds	<u>-</u>	<u>1,093,494</u>	<u>1,093,494</u>
Total Liabilities	<u>\$ 114,868</u>	<u>\$ 1,227,706</u>	<u>\$ 1,342,574</u>

ENGLEWOOD BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

THIS STATEMENT IS NOT APPLICABLE
FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

EXHIBIT H-3

STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Balance,</u> <u>July 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance,</u> <u>June 30, 2014</u>
Assets				
Cash	\$ 104,294	\$ 243,418	\$ 239,495	\$ 108,217
Due From Other Assets	<u>-</u>	<u>6,651</u>	<u>-</u>	<u>6,651</u>
 Total Assets	 <u>\$ 104,294</u>	 <u>\$ 250,069</u>	 <u>\$ 239,495</u>	 <u>\$ 114,868</u>
				-
Liabilities				-
Due to Student Groups:				
High School and Academies at Englewood	\$ 84,343	\$ 186,800	\$ 173,851	\$ 97,292
Dismus Middle School	5,402	51,811	49,270	7,943
McCloud Elementary School	1,093	2,550	2,686	957
Athletic Account	<u>13,456</u>	<u>8,908</u>	<u>13,688</u>	<u>8,676</u>
 Total Liabilities	 <u>\$ 104,294</u>	 <u>\$ 250,069</u>	 <u>\$ 239,495</u>	 <u>\$ 114,868</u>

ENGLEWOOD BOARD OF EDUCATION
 PAYROLL AGENCY FUND
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance, July 1, <u>2013</u>	<u>Additions</u>	<u>Deletions</u>	Balance, June 30, <u>2014</u>
ASSETS				
Cash and Cash Equivalents	\$ 1,134,072	\$ 35,435,396	\$ 35,341,762	\$ 1,227,706
Total	<u>\$ 1,134,072</u>	<u>\$ 35,435,396</u>	<u>\$ 35,341,762</u>	<u>\$ 1,227,706</u>
LIABILITIES				
Accrued Salaries and Wages	\$ 10,492	\$ 20,135,684	\$ 20,142,185	\$ 3,991
Payroll Deductions Payable	108,076	15,153,684	15,131,539	130,221
Due to Other Funds	<u>1,015,504</u>	<u>146,028</u>	<u>68,038</u>	<u>1,093,494</u>
Total	<u>\$ 1,134,072</u>	<u>\$ 35,435,396</u>	<u>\$ 35,341,762</u>	<u>\$ 1,227,706</u>

LONG-TERM DEBT

ENGLEWOOD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance, July 1, 2013</u>	<u>Matured</u>	<u>Balance, June 30, 2014</u>
School Bonds of 2004	7/14/2004	\$ 25,607,000				\$ 1,190,000	\$ 1,190,000	
Refunding of Early Retirement Pension Debt	5/1/2012	1,076,000	3/15/2015	348,000	0.84%			
			3/15/2016	351,000	1.24%	1,044,000	345,000	\$ 699,000
79 Refunding of School Bonds	8/14/2012	14,970,000	4/1/2015	1,225,000	3.00%			
			4/1/2016	1,260,000	4.00%			
			4/1/2017	1,310,000	4.00%			
			4/1/2018	1,360,000	4.00%			
			4/1/2019	1,420,000	5.00%			
			4/1/2020	485,000	2.00%			
			4/1/2020	1,000,000	5.00%			
			4/1/2021	1,545,000	5.00%			
			4/1/2022	1,625,000	5.00%			
			4/1/2023	585,000	2.13%			
			4/1/2023	1,120,000	4.00%			
			4/1/2024	1,010,000	2.25%			
			4/1/2024	755,000	4.00%	14,700,000	-	14,700,000
						<u>\$ 16,934,000</u>	<u>\$ 1,535,000</u>	<u>\$ 15,399,000</u>
						Paid by Budget	<u>\$ 1,535,000</u>	

**ENGLEWOOD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>Purpose</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Balance, June 30, 2013</u>	<u>Issued</u>	<u>Matured</u>	<u>Balance, June 30, 2014</u>
Savin Copiers - 3	\$ 46,870	4.90%	\$ 2,688		\$ 2,688	
Savin Copiers - 8	428,301	4.90%	63,262		63,262	
Savin Copiers -28	473,606	4.66%	311,828		93,559	\$ 218,269
Mail Machine	28,050		26,400		6,600	19,800
Savin Copiers -9	96,499	5.30%	82,147		18,085	64,062
Savin Copiers -6	59,914	5.34%		\$ 59,914	6,196	53,718
Dell Computers -1630	1,508,106	4.15%	-	1,508,106	400,310	1,107,796
			<u>\$ 486,325</u>	<u>\$ 1,568,020</u>	<u>\$ 590,700</u>	<u>\$ 1,463,645</u>

**ENGLEWOOD BOARD OF EDUCATION
LONG-TERM DEBT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources					
Property Tax Levy	\$ 2,185,306	-	\$ 2,185,306	\$ 2,185,306	-
Total Revenues	<u>2,185,306</u>	<u>-</u>	<u>2,185,306</u>	<u>2,185,306</u>	<u>-</u>
EXPENDITURES					
Regular Debt Service					
Principal on Bonds	1,535,000		1,535,000	1,535,000	
Interest on Bonds	<u>650,306</u>	<u>-</u>	<u>650,306</u>	<u>650,295</u>	<u>\$ 11</u>
Total Expenditures	<u>2,185,306</u>	<u>-</u>	<u>2,185,306</u>	<u>2,185,295</u>	<u>11</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
Net Change in Fund Balance	-	-	-	11	11
Fund Balance, Beginning of Year	<u>172,374</u>	<u>-</u>	<u>172,374</u>	<u>172,374</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 172,374</u>	<u>\$ -</u>	<u>\$ 172,374</u>	<u>\$ 172,385</u>	<u>\$ 11</u>

Recapitulation of Fund Balances

Restricted for Debt Service	
Designated for Subsequent Expenditures	\$ 86,187
Available for Debt Service	<u>86,198</u>
Total Fund Balance - Restricted For Debt Service	<u>\$ 172,385</u>

STATISTICAL SECTION

This part of the Englewood 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.

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

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	\$ 2,136,558	\$ 26,283,659	\$ 34,559,823	\$ 43,634,374	\$ 53,246,058	\$ 43,208,702	\$ 43,933,457	\$ 44,046,945	\$ 43,964,694	\$ 44,417,088
Restricted	25,584,274	535,670	3,052,604	4,999,021	3,138,107	3,484,828	2,856,647	3,556,073	4,454,698	5,344,700
Unrestricted	108,250	2,648,562	3,275,124	3,332,107	1,958,782	3,235,785	4,541,220	3,219,893	6,582,791	7,147,844
Total governmental activities net position	\$ 27,829,082	\$ 29,467,891	\$ 40,887,551	\$ 51,965,502	\$ 58,342,947	\$ 49,929,315	\$ 51,331,324	\$ 50,822,911	\$ 55,002,183	\$ 56,909,632
Business-type activities										
Net investment in capital assets	\$ 92,705	\$ 100,989	\$ 88,186	\$ 83,993	\$ 176,156	\$ 187,557	\$ 406,418	\$ 371,442	\$ 343,208	\$ 316,668
Restricted										
Unrestricted	(88,968)	1,547	201,435	433,510	416,164	463,010	281,368	305,072	360,059	377,746
Total business-type activities net position	\$ 3,737	\$ 102,536	\$ 289,621	\$ 517,503	\$ 592,320	\$ 650,567	\$ 687,786	\$ 676,514	\$ 703,267	\$ 694,414
District-wide										
Net investment in capital assets	\$ 2,229,263	\$ 26,384,648	\$ 34,648,009	\$ 43,718,367	\$ 53,422,214	\$ 43,396,259	\$ 44,339,875	\$ 44,418,387	\$ 44,307,902	\$ 44,733,756
Restricted	25,584,274	535,670	3,052,604	4,999,021	3,138,107	3,484,828	2,856,647	3,556,073	4,454,698	5,344,700
Unrestricted	19,282	2,650,109	3,476,559	3,765,617	2,374,946	3,698,795	4,822,588	3,524,965	6,942,850	7,525,590
Total district net position	\$ 27,832,819	\$ 29,570,427	\$ 41,177,172	\$ 52,483,005	\$ 58,935,267	\$ 50,579,882	\$ 52,019,110	\$ 51,499,425	\$ 55,705,450	\$ 57,604,046

Note 1- Net Position at June 30, 2011 is restated to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position" and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities".

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

	2005	2006	2007	2008	Fiscal Year Ended June 30,		2011	2012	2013	2014
					2009	2010				
Expenses										
Governmental activities										
Instruction	\$ 35,605,806	\$ 31,098,458								
Regular			\$ 23,220,725	\$ 25,929,122	\$ 24,675,017	\$ 24,971,944	\$ 24,602,798	\$ 26,664,291	\$ 26,491,866	\$ 27,010,613
Special education			11,350,755	9,275,592	9,289,136	9,000,641	9,352,301	9,442,151	9,332,744	10,734,174
Other instruction			1,341,850	2,639,929	2,854,846	2,855,352	2,794,491	2,825,646	2,613,007	2,285,360
School Sponsored Activities and Athletics			859,462	620,547	829,197	865,349	850,977	1,018,015	824,663	700,748
Support Services:										
Student & instruction related services	10,718,963	9,455,739	10,805,609	10,519,470	10,943,790	10,247,343	9,902,460	9,435,150	9,036,130	9,458,239
General and business administrative services	3,194,238	2,911,002	2,169,915	1,958,682	1,902,960	1,365,106	1,672,468	1,996,679	1,733,224	1,746,285
School administrative services	2,044,902	1,964,477	2,563,235	2,754,190	2,866,179	2,513,812	2,678,738	3,277,947	3,114,263	2,723,280
Central Services			1,275,142	1,298,763	1,202,351	1,298,110	1,173,719	1,226,371	1,333,236	1,265,611
Administrative Information Technology			178,769	177,733	256,616	46,148	34,827			
Plant operations and maintenance	4,011,878	4,421,696	4,433,815	5,829,455	6,401,538	7,058,751	7,603,088	7,951,854	7,121,340	7,900,369
Pupil transportation	3,340,781	3,400,865	3,575,690	3,683,748	3,410,634	3,307,184	3,208,835	2,998,695	2,901,836	2,909,844
Unallocated Employee Benefits		8,941,989								
Interest on long-term debt	1,037,698	1,491,852	1,144,244	1,150,819	1,112,202	1,079,522	1,043,463	976,817	390,267	561,397
Unallocated depreciation	53,089	2,654								
Total governmental activities expenses	60,007,355	63,688,732	62,919,211	65,838,050	65,744,466	64,609,262	64,918,165	67,813,616	64,892,576	67,295,920
Business-type activities:										
Food service	1,212,616	1,467,083	1,276,845	1,384,572	1,451,515	1,590,750	1,625,727	1,741,241	1,723,320	1,768,692
After school program						125,052	85,530	128,315	117,883	327,001
Total business-type activities expense	1,212,616	1,467,083	1,276,845	1,384,572	1,451,515	1,715,802	1,711,257	1,869,556	1,841,203	2,095,693
Total district expenses	\$ 61,219,971	\$ 65,155,815	\$ 64,196,056	\$ 67,222,622	\$ 67,195,981	\$ 66,325,064	\$ 66,629,422	\$ 69,683,172	\$ 66,733,779	\$ 69,391,613
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction	\$ 91,727		\$ 82,692	\$ 16,321	\$ 163,522	\$ 100,241	\$ 75,348	\$ 7,563	\$ 182,373	\$ 123,452
Plant Operations							228,067	203,215	193,691	320,918
Student Transportation							143,708	187,292	132,634	201,761
Operating grants and contributions	11,889,171	11,453,089	7,465,511	16,824,866	11,449,529	11,931,729	12,115,343	12,133,277	12,442,119	11,730,915
Capital grants and contributions			1,338,844	5,491,099	2,843,714	28,691	32,845	2,649	48,823	-
Total governmental activities program revenues	11,980,898	11,453,089	8,887,047	22,332,286	14,456,765	12,060,661	12,595,311	12,533,996	12,999,640	12,377,046
Business-type activities:										
Charges for services										
Food service	\$ 434,472	\$ 496,423	\$ 502,374	\$ 544,674	\$ 495,706	\$ 508,067	\$ 455,250	\$ 479,580	\$ 463,425	\$ 336,019
After School Program						130,962	102,568	122,647	108,398	386,140
Operating grants and contributions	649,880	738,024	808,844	885,780	979,007	1,135,020	1,190,658	1,256,057	1,296,133	1,364,681
Total business type activities program revenues	1,084,352	1,234,447	1,311,218	1,430,454	1,474,713	1,774,049	1,748,476	1,858,284	1,867,956	2,086,840
Total district program revenues	\$ 13,065,250	\$ 12,687,536	\$ 10,198,265	\$ 23,762,740	\$ 15,931,478	\$ 13,834,710	\$ 14,343,787	\$ 14,392,280	\$ 14,867,596	\$ 14,463,886
Net (Expense)/Revenue										
Governmental activities	\$ (48,026,457)	\$ (52,235,643)	(54,032,164)	(43,505,764)	(51,287,701)	(52,548,601)	(52,322,854)	(55,279,620)	(51,892,936)	(54,918,874)
Business-type activities	(128,264)	(232,636)	34,373	45,882	23,198	58,247	37,219	(11,272)	26,753	(8,853)
Total district-wide net expense	\$ (48,154,721)	\$ (52,468,279)	\$ (53,997,791)	\$ (43,459,882)	\$ (51,264,503)	\$ (52,490,354)	\$ (52,285,635)	\$ (55,290,892)	\$ (51,866,183)	\$ (54,927,727)

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

	2005	2006	2007	2008	Fiscal Year Ended June 30,		2011	2012	2013	2014
					2009	2010				
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 36,721,305	\$ 38,742,421	\$ 40,600,443	\$ 42,370,771	\$ 44,065,602	\$ 45,828,226	\$ 46,492,456	\$ 46,492,456	\$ 46,957,381	\$ 47,896,529
Property taxes levied for debt service, net	2,360,294	1,899,246	2,358,026	2,354,501	2,358,870	2,354,446	2,182,108	2,355,195	2,387,904	2,185,306
Unrestricted grants and aid	11,795,573	12,282,816	15,839,776	7,527,045	10,772,943	6,743,399	4,672,573	5,512,607	5,964,934	6,266,111
State aid restricted for capital projects	4,296,198	61,698								
Donations	1,200,000									
Investment earnings	490,297	680,800	1,121,384	694,462	108,781	91,173	93,456	38,416	79,826	99,199
Miscellaneous income	381,562	699,392	2,488,248	1,082,065	530,860	332,656	321,419	372,533	682,163	379,178
Loss on Disposal of Capital Assets					(112,831)					
Sale of Property	6,800,000									
Prior Year Receivables Cancelled	890,882									
Transfers	(126,563)	(331,435)	(152,712)	(182,000)	(59,079)					
Total governmental activities	64,809,548	54,034,938	62,255,165	53,846,844	57,665,146	55,349,900	53,762,012	54,771,207	56,072,208	56,826,323
Business-type activities:										
Prior Year Receivables Cancelled					(7,460)					
Loss on Disposal of Capital Assets										
Transfers	126,563	331,435	152,712	182,000	59,079					
Total business-type activities	126,563	331,435	152,712	182,000	51,619	-	-	-	-	-
Total district-wide	\$ 64,936,111	\$ 54,366,373	\$ 62,407,877	\$ 54,028,844	\$ 57,716,765	\$ 55,349,900	\$ 53,762,012	\$ 54,771,207	\$ 56,072,208	\$ 56,826,323
Change in Net Position										
Governmental activities	\$ 16,783,091	\$ 1,799,295	\$ 8,223,001	\$ 10,341,080	\$ 6,377,445	\$ 2,801,299	\$ 1,439,158	\$ (508,413)	\$ 4,179,272	\$ 1,907,449
Business-type activities	(1,701)	98,799	187,085	227,882	74,817	58,247	37,219	(11,272)	26,753	(8,853)
Total district	\$ 16,781,390	\$ 1,898,094	\$ 8,410,086	\$ 10,568,962	\$ 6,452,262	\$ 2,859,546	\$ 1,476,377	\$ (519,685)	\$ 4,206,025	\$ 1,898,596

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

	2005	2006	2007	2008	Fiscal Year Ended June 30,		2011	2012	2013	2014
					2009	2010				
General Fund										
Reserved		\$ 747,896	\$ 5,416,909	\$ 6,236,365	\$ 8,088,378	\$ 8,827,408				
Unreserved	\$ 3,483,218	3,448,542	2,134,656	1,361,818	341,615	640,817				
Restricted							\$ 5,864,664	\$ 8,376,381	\$ 11,691,563	\$ 12,554,465
Committed									260,674	790,000
Assigned							4,426,311	855,324	953,772	816,527
Unassigned							(14,322)	(44,439)	(177,768)	(115,837)
Total General Fund	<u>\$ 3,483,218</u>	<u>\$ 4,196,438</u>	<u>\$ 7,551,565</u>	<u>\$ 7,598,183</u>	<u>\$ 8,429,993</u>	<u>\$ 9,468,225</u>	<u>\$ 10,276,653</u>	<u>\$ 9,187,266</u>	<u>\$ 12,728,241</u>	<u>\$ 14,045,155</u>
All Other Governmental Funds										
Reserved			\$ 14,655,674	\$ 10,881,343	\$ 942,583	\$ 543,068				
Unreserved	\$ 23,083,250	\$ 22,487,182	6,221,187	(858,229)	1,926,457	1,501,231				
Restricted							\$ 940,982	\$ 656,161	\$ 818,561	\$ 652,182
Assigned										
Unassigned							(101,355)	(84,553)		
Total all other governmental funds	<u>\$ 23,083,250</u>	<u>\$ 22,487,182</u>	<u>\$ 20,876,861</u>	<u>\$ 10,023,114</u>	<u>\$ 2,869,040</u>	<u>\$ 2,044,299</u>	<u>\$ 839,627</u>	<u>\$ 571,608</u>	<u>\$ 818,561</u>	<u>\$ 652,182</u>

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

	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Property Tax levy	\$ 39,081,599	\$ 40,641,667	\$ 42,958,469	\$ 44,725,272	\$ 46,424,472	\$ 48,182,672	\$ 48,674,564	\$ 48,847,651	\$ 49,345,285	\$ 50,081,835
Tuition charges	91,727		82,692	16,321	163,522	100,241	75,348	7,563	182,373	123,452
Transportation Fees							143,708	187,292	132,634	201,761
Interest earnings		680,800	1,121,384	694,462	108,781	91,173	93,456	38,416	79,826	99,199
Rentals						92,460	228,067	203,215	193,691	320,918
Miscellaneous	1,762,741	734,190	2,502,321	1,097,996	559,446	344,980	347,357	406,330	737,853	402,770
State sources	22,923,592	19,555,452	21,088,493	26,048,577	21,830,380	15,368,595	13,667,258	14,831,219	16,566,614	16,398,328
Federal sources	5,006,913	4,207,353	3,541,565	3,778,502	3,207,220	3,230,440	3,127,565	2,783,517	1,833,572	1,575,106
Total revenue	68,866,572	65,819,462	71,294,924	76,361,130	72,293,821	67,410,561	66,357,323	67,305,203	69,071,848	69,203,369
Expenditures										
Instruction										
Regular Instruction	19,002,876	14,547,469	21,808,748	25,761,158	24,615,625	24,998,727	24,480,064	26,430,745	26,403,174	26,505,107
Special education instruction	3,461,613	8,160,242	13,843,917	9,244,869	9,285,109	9,022,277	9,319,776	9,389,873	9,339,686	10,724,164
Other instruction	1,682,148	1,818,482	1,559,818	2,623,023	2,852,727	2,865,085	2,787,564	2,817,251	2,617,808	2,282,624
School Sponsored Activities and Athletics			718,753	616,703	828,711	876,834	848,397	1,015,167	825,929	700,073
Support Services:										
Tuition	5,585,250	6,582,779								
Student & inst. related services	9,287,982	9,453,171	8,814,024	10,474,349	10,938,270	10,315,759	9,851,567	9,398,914	9,035,419	9,448,777
General and business admin. Services	2,887,877	2,905,984	3,117,631	1,866,482	1,764,448	1,378,158	1,667,908	1,968,586	1,441,404	1,745,089
School administrative services	1,610,820	1,964,477	1,880,256	2,737,090	2,863,814	2,502,549	2,642,472	3,238,946	3,083,084	2,677,005
Central Services			955,845	1,290,651	1,201,234	1,320,106	1,170,096	1,222,063	1,335,782	1,264,123
Administrative Information Technology			145,517	177,733	256,616	46,148	34,827			
Plant operations and maintenance	4,032,743	4,496,537	4,037,869	5,624,481	5,676,519	5,618,870	6,104,859	6,405,593	5,582,930	6,338,353
Pupil transportation	3,299,378	3,400,865	3,499,690	3,682,341	3,410,368	3,309,544	3,171,763	2,965,697	2,872,129	2,883,257
Other support services	7,802,857	8,941,989								
Capital outlay	15,852,066	742,967	6,661,358	21,174,014	12,636,661	2,186,447	2,059,035	1,689,227	428,026	2,256,823
Debt service:										
Principal	1,112,120	1,154,738	1,190,010	1,597,896	1,569,585	1,654,946	1,554,603	1,579,408	1,941,825	2,125,700
Interest and other charges	927,367	1,201,175	1,163,970	1,140,641	1,132,490	1,101,620	1,060,636	1,084,745	794,468	669,759
Total expenditures	76,545,097	65,370,875	69,397,406	88,011,431	79,032,177	67,197,070	66,753,567	69,206,215	65,701,664	69,620,854
Excess (Deficiency) of revenues over (under) expenditures	(7,678,525)	448,587	1,897,518	(11,650,301)	(6,738,356)	213,491	(396,244)	(1,901,012)	3,370,184	(417,485)
Other Financing sources (uses)										
Proceeds from Bonds	25,607,000							1,076,000	14,970,000	-
Premium on Bonds									2,125,822	-
Payment to Refunding Bond Escrow Agent								(1,006,000)	(16,802,627)	-
Sale of property	6,800,000									
Contributions	1,200,000									
Capital Leases				1,025,172	475,171			473,606	124,549	1,568,020
Transfers in	490,297	680,800	3,143,508	2,765,111	1,862,025	11,466	6,347	303,386		4,033
Transfers out	(616,860)	(1,012,235)	(3,296,220)	(2,947,111)	(1,921,104)	(11,466)	(6,347)	(303,386)		(4,033)
Total other financing sources (uses)	33,480,437	(331,435)	(152,712)	843,172	416,092	-	-	543,606	417,744	1,568,020
Net change in fund balances	\$ 25,801,912	\$ 117,152	\$ 1,744,806	\$ (10,807,129)	\$ (6,322,264)	\$ 213,491	\$ (396,244)	\$ (1,357,406)	\$ 3,787,928	\$ 1,150,535
Debt service as a percentage of noncapital expenditures	3.36%	3.65%	3.75%	4.10%	4.07%	4.24%	4.04%	3.95%	4.19%	4.15%

ENGLEWOOD BOARD OF EDUCATION
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
LAST TEN YEARS
(Unaudited)

<u>Fiscal Year Ended June 30.</u>	<u>Tuition</u>	<u>Interest on Investments</u>	<u>Cancelled O/S Checks</u>	<u>Cancellation of Prior Year Payables</u>	<u>E-Rate Rebates</u>	<u>Summer Program</u>	<u>Rentals</u>	<u>Contributions</u>	<u>Refunds</u>	<u>Transportation Fees</u>	<u>Miscellaneous</u>	<u>Total</u>
2005	\$ 91,727	\$ 664,327		\$ 957,335			\$ 67,465	\$ 44,678			\$ 28,936	\$ 1,854,468
2006		306,354		263,235		\$ 65,733	85,496	527			12,845	734,190
2007	82,692	317,439		2,169,154			113,888				205,206	2,888,379
2008	16,321	240,003		272,019			93,745		\$ 408,694		148,146	1,178,928
2009	163,522	54,457		191,018			70,983		198,322		70,537	748,839
2010	100,241	79,707		240,196			92,460					512,604
2011	75,348	87,109		173,466			228,067			\$ 143,708	147,953	855,651
2012	7,563	35,030		295,175			203,215			187,292	77,358	805,633
2013	182,373	75,350		367,073	\$ 14,070		193,691		210,530	132,634	88,394	1,264,115
2014	123,452	95,166	\$ 89,102	197,289	-		320,918		27,414	201,761	65,373	1,120,475

ENGLEWOOD BOARD OF EDUCATION
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(Unaudited)

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Tax-Exempt Property	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
2005	\$ 10,366,200	\$ 1,540,883,600	\$ 298,024,500	\$ 134,260,300	\$ 54,851,300	\$ 2,038,385,900	\$ 5,878,294	\$ 2,044,264,194	\$ 303,901,600	\$ 3,791,471,048	\$ 2
2006	10,159,600	1,553,886,000	306,751,200	134,244,200	53,899,800	2,058,940,800	4,714,313	2,063,655,113	304,635,600	4,263,982,337	2.025
2007	27,778,700	3,737,817,100	750,996,800	318,166,500	147,715,300	4,982,474,400	9,881,940	4,992,356,340	669,189,600	4,249,003,469	0.886
2008	27,421,700	3,817,259,000	768,746,400	400,016,900	199,250,600	5,212,694,600	9,812,256	5,222,506,856	673,501,200	5,359,461,925	0.880
2009	26,685,000	3,808,010,000	838,479,300	408,021,200	193,090,900	5,274,286,400	9,853,722	5,284,140,122	673,231,400	5,559,848,578	0.901
2010	29,171,600	3,799,690,800	813,362,800	401,489,200	210,031,400	5,253,745,800	9,783,421	5,263,529,221	674,706,200	5,558,816,073	0.920
2011	25,783,400	3,090,930,100	824,052,800	245,715,900	212,374,300	4,398,856,500	10,185,900	4,409,042,400	648,260,900	4,916,867,735	1.106
2011	25,783,400	3,090,930,100	824,052,800	245,715,900	212,374,300	4,398,856,500	10,185,900	4,409,042,400	648,260,900	4,916,867,735	1.106
2012	24,427,300	3,110,880,500	785,499,300	245,027,000	179,209,900	4,345,044,000	8,719,781	4,353,763,781	633,731,600	5,030,140,011	1.128
2013	38,585,500	3,117,371,100	764,537,400	239,773,400	178,900,000	4,339,167,400	7,106,119	4,346,273,519	633,818,400	4,916,498,238	1.144
2014	41,609,500	3,103,856,500	756,710,500	242,531,500	177,144,200	4,321,852,200	6,615,913	4,328,468,113	634,876,700	4,742,307,048	1.168

Source: County Abstract of Ratables

ENGLEWOOD BOARD OF EDUCATION
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(Unaudited)
(rate per \$100 of assessed value)

Calendar Year	Overlapping Rates				Total Direct and Overlapping Tax Rate
	Total Direct School Tax Rate	City of Englewood	County of Bergen		
2005	\$ 1.970	\$ 1.688	\$ 0.362	\$	4.020
2006	2.025	1.762	0.373		4.160
2007	0.886	0.781	0.173		1.840
2008	0.880	0.836	0.190		1.906
2009	0.901	0.877	0.190		1.968
2010	0.920	0.897	0.206		2.023
2011	1.106	1.067	0.228		2.401
2012	1.128	1.081	0.156		2.365
2013	1.144	1.078	0.255		2.477
2014	1.168	1.092	0.254		2.514

Source: County Abstract of Ratables

**ENGLEWOOD BOARD OF EDUCATION
PRINCIPAL PROPERTY TAXPAYERS,
CURRENT YEAR AND SIX YEARS AGO
(Unaudited)**

Taxpayer	2014		2008	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Englewood Redevelopment	\$ 90,000,000	2.04%	\$ 119,000,000	2.28%
Englewood Terrace LLC	26,272,000	0.60%	46,500,000	0.89%
SHG Englewood South I LLC	22,408,000	0.51%	-	0.00%
SHG Englewood South II LLC	19,540,000	0.44%	-	0.00%
Brunt Street, LLC	16,000,000	0.36%	20,616,400	0.39%
Rockwood Property Holding, LLC	15,000,000	0.34%	19,693,300	0.38%
Englewood Village LLC	14,250,000	0.32%	16,103,400	0.31%
SH729-744 LLC	13,658,000	0.31%	-	0.00%
Seol Shik Poom, Inc.	13,570,000	0.31%	-	0.00%
VanBrunt SRG, LLC	10,900,000	0.25%	-	0.00%
45-53 West Palisade Ave LLC	-	0.00%	-	0.00%
Lackland Partners	-	0.00%	15,413,900	0.30%
USF Propco	-	0.00%	15,240,000	0.29%
Englwood Terrace LLC - Middlesex Mgmt	-	0.00%	13,500,000	0.26%
Realty Assoc Fund	-	0.00%	12,598,000	0.24%
Nordhoff Realty Assoc	-	0.00%	11,651,800	0.22%
	<u>\$ 241,598,000</u>	<u>5.48%</u>	<u>\$ 290,316,800</u>	<u>5.56%</u>

Source: Municipal Tax Assessor

**ENGLEWOOD 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	
2005	\$ 39,081,599	\$ 39,081,599	100.00%	
2006	40,641,667	40,641,667	100.00%	
2007	42,958,469	42,958,469	100.00%	
2008	44,725,272	44,725,272	100.00%	
2009	46,424,472	46,424,472	100.00%	
2010	48,182,672	48,182,672	100.00%	
2011	48,674,564	48,674,564	100.00%	
2012	48,847,651	48,804,380	99.91%	\$ 43,271
2013	49,345,285	47,233,179	95.72%	2,112,106
2014	50,081,835	47,908,349	95.66%	2,173,486

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

Fiscal Year Ended June 30,	Governmental Activities		Total District	Population	Per Capita
	General Obligation Bonds	Capital Leases			
2005	\$ 27,782,880	\$ 240,980	\$ 28,023,860	\$ 25,797	\$ 1,086
2006	26,628,142	163,114	26,791,256	27,237	984
2007	25,438,132	101,959	25,540,091	27,697	922
2008	24,219,342	748,025	24,967,367	28,932	863
2009	22,962,941	910,012	23,872,953	29,478	810
2010	21,678,000	540,007	22,218,007	27,180	817
2011	20,358,000	305,404	20,663,404	27,325	756
2012	19,059,000	568,602	19,627,602	27,605	711
2013	16,934,000	486,325	17,420,325	27,533	633
2014	15,399,000	1,463,645	16,862,645	27,533 (E)	612

Source: District records

(E) Estimated

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Deductions		
2005	\$ 27,782,880		1.36%	\$ 1,077
2006	26,628,142		1.29%	978
2007	25,438,132		0.51%	918
2008	24,219,342		0.46%	837
2009	22,962,941		0.43%	779
2010	21,678,000		0.49%	798
2011	20,358,000		0.46%	745
2012	19,059,000		0.44%	690
2013	16,934,000	\$ 172,374	0.39%	609
2014	15,399,000	172,385	0.35%	553

Source: District records

**ENGLEWOOD BOARD OF EDUCATION
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2013
(Unaudited)**

Total Debt

Municipal Debt:

City of Englewood	\$ 58,759,448
Englewood Board of Education (June 30, 2014)	<u>15,399,000</u>
	<u>74,158,448</u>

Overlapping Debt Apportioned to the Municipality:

Bergen County:

County of Bergen (A)	25,309,053
Bergen County Utilities Authority - Wastewater (B)	<u>10,314,079</u>
	<u>35,623,132</u>

Total Direct and Overlapping Debt

\$ 109,781,580

Source:

Borough of Englewood's 2013 Annual Debt Statement
County of Bergen's 2013 Annual Debt Statement
Bergen County Utilities Authority's 2013 Annual Audit

(A) The debt for this entity was apportioned to Englewood by dividing the municipality's 2013 equalized value by the total 2013 equalized value for Bergen County.

(B) The debt was computed based upon usage

**ENGLEWOOD BOARD OF EDUCATION
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

Legal Debt Margin Calculation for Fiscal Year 2014

	Equalized valuation basis
2013	\$ 4,710,853,762
2012	4,870,579,531
2011	5,039,936,412
	<u>\$ 14,621,369,705</u>
Average equalized valuation of taxable property	\$ 4,873,789,902
Debt limit (4% of average equalization value)	194,951,596
Total Net Debt Applicable to Limit	-
Legal debt margin	<u>\$ 194,951,596</u>

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 129,115,964	\$ 150,227,220	\$ 183,082,523	\$ 284,931,559	\$ 201,779,318	\$ 214,248,132	\$ 218,185,617	\$ 212,706,117	\$ 203,831,896	\$ 194,951,596
Total net debt applicable to limit	<u>27,782,882</u>	<u>26,628,142</u>	<u>22,813,132</u>	<u>21,833,342</u>	<u>20,826,941</u>	<u>19,804,000</u>	<u>18,759,000</u>	<u>17,679,000</u>	<u>15,890,000</u>	<u>14,700,000</u>
Legal debt margin	<u>\$ 101,333,082</u>	<u>\$ 123,599,078</u>	<u>\$ 160,269,391</u>	<u>\$ 263,098,217</u>	<u>\$ 180,952,377</u>	<u>\$ 194,444,132</u>	<u>\$ 199,426,617</u>	<u>\$ 195,027,117</u>	<u>\$ 187,941,896</u>	<u>\$ 180,251,596</u>
Total net debt applicable to the limit as a percentage of debt limit	21.52%	17.73%	12.46%	7.66%	10.32%	9.24%	8.60%	8.31%	7.80%	7.54%

Source: Annual Debt Statements

**ENGLEWOOD BOARD OF EDUCATION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Year</u>	<u>Population</u>	<u>County Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2005	25,797	\$ 57,745	4.8%
2006	27,237	63,166	4.6%
2007	27,697	67,606	4.0%
2008	28,932	67,375	5.1%
2009	29,478	63,862	8.2%
2010	27,180	63,950	8.2%
2011	27,325	67,240	9.0%
2012	27,605	69,919	9.4%
2013	27,533	69,919 (E)	7.6%
2014	27,533 (E)	69,919 (E)	7.6% (E)

Source: New Jersey State Department of Education

(E) Estimate

ENGLEWOOD BOARD OF EDUCATION
 PRINCIPAL EMPLOYERS,
 CURRENT YEAR AND NINE YEARS AGO
 (Unaudited)

	2014		2005	
	Employees	Percentage of Total Municipal Employment	Employees	Percentage of Total Municipal Employment
Employer				

INFORMATION NOT AVAILABLE

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

<u>Function/Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Instruction										
Regular	221.0	237.0	225.0	229.0	305.0	301.0	216.0	216.0	225.0	251.0
Special Education	90.0	79.0	91.0	51.0	50.0	13.0	92.0	109.0	118.0	147.0
Support Services:										
Student & instruction related services	62.0	65.0	69.0	67.0	69.0	72.0	76.0	66.0	73.0	27.0
School administrative services	6.0	8.0	8.0	28.0	25.0	26.0	23.0	23.0	28.0	25.0
General and business administrative services	32.0	32.0	32.0	17.0	20.0	18.0	18.0	17.0	16.0	18.0
Plant operations and maintenance	17.0	23.0	23.0	12.0	20.0	17.0	17.0	18.0	19.0	2.0
Pupil transportation	0.5	0.5	0.5	1.0	1.0	12.0	17.0	16.0	17.0	5.0
Food Service	0.5	0.5	0.5	0.5						
Total	<u>429.0</u>	<u>445.0</u>	<u>449.0</u>	<u>405.5</u>	<u>490.0</u>	<u>459.0</u>	<u>459.0</u>	<u>465.0</u>	<u>496.0</u>	<u>475.0</u>

Source: District Personnel Records

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

Teacher/Pupil Ratio

Fiscal Year	Enrollment ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	Teaching Staff	Elementary	Middle School	High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
2005	2,974	\$ 58,827,283	\$ 19,781	4.83%	301	1:12	1:11	1:09	2,703.6	2,528.6	5.40%	93.53%
2006	3,090	62,271,995	20,153	1.88%	316	1:15	1:15	1:15	2,776.2	2,587.0	2.69%	93.18%
2007	2,962	60,382,068	20,386	1.16%	316	1:14	1:14	1:14	2,694.5	2,558.2	-2.94%	94.94%
2008	2,766	64,098,880	23,174	13.68%	314	1:13	1:13	1:13	2,705.0	2,603.7	0.39%	96.26%
2009	2,734	63,693,411	23,297	0.53%	316	1:12	1:12	1:12	2,679.0	2,578.1	-0.96%	96.23%
2010	2,849	62,254,057	21,851	-6.21%	315	1:12	1:12	1:12	2,839.0	2,653.0	5.97%	93.45%
2011	3,020	62,079,293	20,556	-5.93%	323	1:12	1:12	1:12	2,869.0	2,696.0	1.06%	93.97%
2012	3,002	64,852,835	21,603	5.09%	N/A	N/A	N/A	N/A	2,922.4	2,748.4	1.86%	94.05%
2013	2,991	62,537,345	20,909	-3.22%	306	1:9	1:12	1:9	2,999.7	2,827.4	2.65%	94.26%
2014	3,050	64,568,572	21,170	1.25%	311	1:10	1:8	1:10	3,050.4	2,860.8	1.69%	93.78%

Sources: District records

(b) Operating expenditures equal total expenditures less debt service and capital outlay

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<u>District Building</u>										
<u>Elementary</u>										
Quarles Elementary (1958)										
Square Feet	46,310	46,310	46,310	46,310	66,210	66,210	66,210	66,210	66,210	66,210
Capacity (students)	400	400	400	400	500	500	500	500	500	500
Enrollment	420	384	506	524	490	376	353	385	438	450
Cleveland/McCloud Elementary (1935)										
Square Feet	36,000	36,000	36,000	36,000	148,000	148,000	148,000	148,000	148,000	148,000
Capacity (students)	500	500	500	500	550	550	550	550	550	550
Enrollment	422	367	406	257	257	565	503	564	569	563
Lincoln/Grieco Elementary (1915)										
Square Feet	58,520	58,520	58,520	58,520	91,000	91,000	91,000	91,000	91,000	91,000
Capacity (students)	550	550	550	550	600	600	600	600	600	600
Enrollment		428	416	383	394	553	564	541	574	579
Liberty Elementary (1901)										
Square Feet	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150	41,150
Capacity (students)	60	60	60	60	60	60	60	60	60	60
Enrollment	175	175	127	63	-	-	41	-	-	-
<u>Middle School</u>										
Janis Dismus School (1968)										
Square Feet	41,150	41,150	41,150	41,150	94,680	94,680	94,680	94,680	94,680	94,680
Capacity (students)	700	700	700	700	700	700	700	700	700	700
Enrollment	654	534	468	516	518	380	377	404	388	386
<u>Senior High School</u>										
High School (1931)										
Square Feet	203,100	203,100	203,100	203,100	203,100	203,100	203,100	203,100	203,100	203,100
Capacity (students)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Enrollment	892	1,051	1,039	1,023	1,011	1,013	1,001	1,038	1,085	1,002
Number of Schools at June 30, 2013										
Elementary = 4										
Middle School = 1										
Senior High School = 1										
Other = 0										

Source: District Records

ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN YEARS
(Unaudited)

UNDISTRIBUTED EXPENDITURES - REQUIRED
 MAINTENANCE FOR SCHOOL FACILITIES
 11-000-261-XXX

<u>School Facilities</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Quarles Elementary	\$ 85,189	\$ 114,165	\$ 81,160	\$ 128,072	\$ 81,751	\$ 94,151	\$ 103,039	\$ 75,683	\$ 50,776	\$ 58,390
Cleveland Elementary	63,892	91,332	64,929	102,459	65,401	75,322	82,432	60,548	40,621	46,712
Lincoln Elementary	102,227	125,581	89,276	140,879	89,926	103,567	113,343	83,252	55,853	64,228
Liberty School	72,411	102,748	73,044	115,265	73,576	84,736	92,735	68,115	45,698	52,550
Middle School	170,378	228,329	162,321	256,146	163,502	188,304	206,079	151,368	101,552	116,779
High School	357,795	479,491	340,873	537,905	343,354	395,437	432,765	317,871	213,258	245,236
Total School Facilities	<u>\$ 851,892</u>	<u>\$ 1,141,646</u>	<u>\$ 811,603</u>	<u>\$ 1,280,726</u>	<u>\$ 817,509</u>	<u>\$ 941,518</u>	<u>\$ 1,030,393</u>	<u>\$ 756,837</u>	<u>\$ 507,758</u>	<u>\$ 583,895</u>

Source: District Records

**ENGLEWOOD BOARD OF EDUCATION
INSURANCE SCHEDULE
JUNE 30, 2014
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy (1)		
Blanket Real and Personal Property (All Locations)		
Limits of Liability per occurrence	\$ 350,000,000	\$ 5,000
Blanket Extra Expense	50,000,000	5,000
Blanket Valuable Papers	10,000,000	5,000
Flood Zones - Per Occurrence	50,000,000	500,000
Earthquake - Per Occurrence	50,000,000	
Terrorism - Aggregate	1,000,000	
Comprehensive General Liability	16,000,000	1,000
Automobile Liability	16,000,000	1,000
Workers Compensation	Statutory	
Blanket Hardware/Software	4,500,000	1,000
Public Employee Dishonesty Faithful Performance Bond	250,000	1,000
Theft, Disappearance and Destruction	100,000	1,000
Forgery or Alteration	25,000	500
Surety Bonds (2)		
Treasurer of School Monies	350,000	
School Business Administrator/Board Secretary	140,000	

- (1) New Jersey School Boards Association Insurance Group
(2) Hartford Fire Insurance Company

Source: District's records

SINGLE AUDIT SECTION



LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-1

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
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KEVIN LOMSKI, CPA
EDWARD P. MURPHY, 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
Englewood Board of Education
Englewood, 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 Englewood Board of Education as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Englewood Board of Education's basic financial statements and have issued our report thereon dated November 26, 2014

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Englewood 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 Englewood Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Englewood 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. However, we did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2014-001 and 2014-002 that we consider to be significant deficiencies in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Englewood 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 an instance of noncompliance or other matter that is 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 is described in the accompanying schedule of findings and questioned costs as item 2014-001.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Englewood Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 26, 2014.

Englewood Board of Education's Responses to Findings

The Englewood Board of Education's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Englewood 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 Englewood 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 Englewood 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

Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey
November 26, 2014



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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EDWARD P. MURPHY, 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 U.S. OMB CIRCULAR A-133 AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY
OMB CIRCULAR 04-04**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the Englewood Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/ Grant Compliance Supplement that could have a direct and material effect on each of Englewood Board of Education's major federal and state programs for the fiscal year ended June 30, 2014. The Englewood Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Englewood 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; U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars 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 Englewood 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 Englewood Board of Education's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Englewood 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, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2014-003 through 2014-005. Our opinion on each major federal and state program is not modified with respect to these matters.

The Englewood 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 Englewood 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 Englewood 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 Englewood 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 U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04, 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 Englewood 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 identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-003 and 2014-005 that we consider to be significant deficiencies.

The Englewood 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 Englewood 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. OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 04-04

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 Englewood Board of Education, as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 26, 2014, 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 U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04 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


Jeffery C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey

November 26, 2014

**ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Federal CFDA Number	Federal/Grantor/Pass-Through Grantor/ Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance, June 30, 2013 Deferred Revenue	Due to Grantor	Accounts Receivable Amount	Deferred Revenue Amount	Cash Received	Budgetary Expenditures	Adjustments Accounts Receivable	Refund of Prior Years' Balances	Balance, June 30, 2014 Deferred Revenue	Due to Grantor	MEMO GAAP Receivable
10.555	U.S. Department of Agriculture Passed through State Department of Education	N/A	7/1/13-6/30/14	\$ 864,674											
	National School Lunch Program		7/1/13-6/30/13	\$ 876,171	\$ (176,025)				\$ 796,368	\$ 864,674			\$ (68,306)		\$ (68,306)
	Cash Assistance		7/1/13-6/30/14	23,465	(4,932)				178,025	23,465			(1,754)		(1,754)
	Cash Assistance - PB Lunch		7/1/13-6/30/13	22,469					4,932	121,917			\$ 1,641		
	Non-Cash Assistance (Food Distribution)		7/1/13-6/30/14	96,291					125,558	121,917					
	Non-Cash Assistance (Food Distribution)		7/1/13-6/30/13	247,457	\$ 1,825				224,817	247,457			(22,640)		(22,640)
10.553	School Breakfast Program		7/1/13-6/30/14	202,282	(48,887)				70,306	82,826			(12,320)		(12,320)
10.558	After School Snack Program		7/1/13-6/30/14	79,209	(16,606)				1,485,410	1,342,164			(105,020)		(105,020)
10.558	After School Snack Program		7/1/13-6/30/13												
	Total U.S. Department of Agriculture				(248,450)	1,825									
93.778	U.S. Department of Health and Human Services General Fund	N/A	7/1/13-6/30/14	88,634					88,634						
	Medicaid Assistance Program														
84.410A	U.S. Department of Education Passed-through State Department of Education General Fund	N/A	7/1/11-6/30/13	365,715	(911)				911						
	Education Jobs Fund														
97.036	U.S. Department of Homeland Security Disaster Grants - Public Assistance Passed-through the State Department of Law and Public Safety General Fund	N/A	7/1/12-6/30/13		(12,354)				12,354						
	Federal Emergency Management Assistance														
	Total U.S. Department of Education Passed-through State Department of Education														
84.010A	Special Revenue Fund														
84.010A	NCLB														
84.010A	Title I		9/1/13-8/31/14	494,410	\$ (51,997)	\$ 13,608			307,008	328,474	\$ 250,026		74,162		(21,466)
84.010A	Title I		9/1/12-8/31/13	535,343					393,745	61,176				\$ 13,608	
84.010A	Title I		9/1/11-8/31/12	540,980		154									
84.010A	Title I SEA		9/1/11-8/31/12	23,773											
84.367A	Title II A		9/1/13-8/31/14	170,581	(151,561)				45,885	99,812	55,617		166,713		(51,927)
84.367A	Title II A		9/1/12-8/31/13	169,076	(151,561)				69,529	17,090	84,664				(333)
84.367A	Title II A		9/1/11-8/31/12	186,924	(23,061)	4,563			54,257	54,390			25,616		
84.365	Title III		9/1/13-8/31/14	77,254	(23,061)				54,945	16,960					
84.365	Title III		9/1/12-8/31/13	77,254	(23,061)										
84.365	Title III		9/1/11-8/31/12	87,107	(78,006)	1,597									
84.027	IDEA Part B, Basic Regular		9/1/13-8/31/14	995,067	(1,172,091)				354,957	875,863			230,126		(520,966)
84.027	IDEA Part B, Basic Regular		9/1/12-8/31/13	1,003,603					1,061,169				210,750		
84.027	IDEA Part B, Basic Regular		9/1/11-8/31/12	1,046,599											
84.173	IDEA Part B, Preschool		9/1/13-8/31/14	37,309	15,682				36,327	37,309					(982)
84.173	IDEA Part B, Preschool		9/1/12-8/31/13	39,426	(39,426)										
84.391	IDEA Basic -ARRA		9/1/09-8/31/11	1,206,507	(5,282)										(5,282)
84.392	IDEA Preschool -ARRA		9/1/09-8/31/11	43,487	(482)										(482)
84.293B	Project Image		9/1/11-8/31/12	269,870	(28,122)										(28,122)
84.243A	Peikins Grant		9/1/13-8/31/14	30,948						12,807			18,141		(12,807)
84.243A	Peikins Grant		9/1/12-8/31/13	35,502	(35,502)										(35,502)
84.243A	Peikins Grant		9/1/11-8/31/12	3,588	(1,651)										(1,651)
84.413A	Race to the Top		9/1/12-8/31/13	43,084	(43,084)				31,371	20,600	11,713				
	Total U.S. Department of Education				(2,261,397)	35,604			2,448,619	1,529,681	407,369		725,518		(676,111)
	Total Federal Awards				\$ (2,523,112)	\$ 873,933	\$ 35,604		\$ 4,035,928	\$ 2,955,479	\$ 407,369		\$ 727,159	\$ 35,604	\$ (781,131)

(1) Represents cancelled encumbrances/payables, cancelled accounts receivable and deferred revenue in the Special Revenue Fund and Capital Projects Fund.

See Accompanying Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance

ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance, June 30, 2013			Carryover Amount	Cash Received	Budgetary Expenditures	Refund of Prior Years'		Balance, June 30, 2014			Memo	
				(Accounts Receivable)	Deferred Revenue	Due to Grantor				Balances	Adjustments	(Accounts Receivable)	Deferred Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures
State Department of Education																
General Fund:																
School Choice Aid	14-495-034-5120-068	7/1/13-6/30/14	\$ 5,003,838					\$ 4,572,336	\$ 5,003,838			\$ (431,502)		*	\$ 5,003,838	
School Choice Aid	13-495-034-5120-068	7/1/12-6/30/13	4,639,515	\$ (419,665)				419,665						*	-	
Categorical Transportation Aid	14-495-034-5120-014	7/1/13-6/30/14	685,463					626,353	685,463			(59,110)		*	685,463	
Categorical Transportation Aid	13-495-034-5120-014	7/1/12-6/30/13	679,452	(61,459)				61,459						*	-	
Categorical Special Education Aid	14-495-034-5120-089	7/1/13-6/30/14	1,782,777					1,629,041	1,782,777			(153,736)		*	1,782,777	
Categorical Special Education Aid	13-495-034-5120-089	7/1/12-6/30/13	1,771,904	(160,276)				160,276						*	-	
Categorical Security Aid	14-495-034-5120-084	7/1/13-6/30/14	971,642					887,853	971,642			(83,789)		*	971,642	
Categorical Security Aid	13-495-034-5120-084	7/1/12-6/30/13	940,420	(85,065)				85,065						*	-	
Adjustment Aid	14-495-034-5120-085	7/1/13-6/30/14	1,257,860					1,149,389	1,257,860			(108,471)		*	1,257,860	
Adjustment Aid	13-495-034-5120-085	7/1/12-6/30/13	1,378,831	(124,721)				124,721						*	-	
Extraordinary Aid	14-100-034-5120-473	7/1/13-6/30/14	528,873						528,873			(528,873)		*	528,873	
Extraordinary Aid	13-100-034-5120-473	7/1/12-6/30/13	467,624	(467,624)				467,624						*	-	
Demonstrably Effective Program Aid	08-495-034-5064-002	7/1/07-6/30/08	1,059,772		\$ 127,137							\$ 127,137		*	-	
Targeted At Risk Aid	08-495-034-5120-005	7/1/07-6/30/08	817,000		115							115		*	-	
Nonpublic School Transportation Aid	N/A	7/1/13-6/30/14	55,137						55,137			(55,137)		*	\$ (55,137)	
Nonpublic School Transportation Aid	N/A	7/1/12-6/30/13	41,989	(41,989)				41,989						*	-	
TPAF Social Security Contribution	14-495-034-5095-002	7/1/13-6/30/14	1,919,348					1,825,733	1,919,348			(93,615)		*	1,919,348	
TPAF Social Security Contribution	13-495-034-5095-002	7/1/12-6/30/13	1,785,804	(84,881)				84,881						*	-	
On-Behalf TPAF Contributions														*	-	
Pension Benefit Contribution	14-495-034-5095-006	7/1/13-6/30/14	946,359					946,359	946,359					*	946,359	
Pension NCGI Premium	14-495-034-5095-007	7/1/13-6/30/14	83,532					83,532	83,532					*	83,532	
Post Retirement Medical Contribution	14-495-034-5095-001	7/1/13-6/30/14	1,688,633	-	-	-	-	1,688,633	1,688,633	-	-	-	-	*	1,688,633	
Total General Fund				(1,445,680)	127,252	-	-	14,854,909	14,923,462	-	-	(1,514,233)	127,252	-	(148,752) 14,923,462	
Special Revenue Fund																
Preschool Education Aid	14-495-034-5120-025	7/1/13-6/30/14	987,240				\$ 239,478	888,516	989,223			(98,724)	237,495	*	989,223	
Preschool Education Aid	13-495-034-5120-025	7/1/12-6/30/13	987,324	(98,732)	239,478		(239,478)	98,732						*	-	
Targeted At Risk Aid - 217	08-	7/1/07-6/30/08	817,000		7,790								7,790	*	-	
Character ED	06-495-034-5120-053	7/1/05-6/30/08	26,494		26,494								26,494	*	-	
LEADS Grant		7/1/06-6/30/07	41,200		22,589								22,589	*	-	
New Jersey Non-Public Aid																
Textbook Aid	14-100-034-5120-064	7/1/13-6/30/14	105,751					105,751	73,792				\$ 31,959	*	73,792	
Textbook Aid	13-100-034-5120-064	7/1/12-6/30/13	106,261			7,388				\$ 7,388				*	-	
Nursing Services	14-100-034-5120-070	7/1/13-6/30/14	163,432					163,432	163,432					*	163,432	
Technology Aid	14-100-034-5120-373	7/1/13-6/30/14	38,560					38,560	35,946				2,614	*	35,946	
Technology Aid	13-100-034-5120-373	7/1/12-6/30/13	39,216			84				84			-	*	-	
Auxiliary Services																
Compensatory Education	14-100-034-5120-067	7/1/13-6/30/14	44,511					44,511	11,470				33,041	*	11,470	
Compensatory Education	13-100-034-5120-067	7/1/12-6/30/13	120,396			106,184				106,184			-	*	-	
English as a Second Language	14-101-034-5120-067	7/1/13-6/30/14	3,317					3,317	2,270				1,047	*	2,270	
English as a Second Language	13-101-034-5120-067	7/1/12-6/30/13	11,936			10,572				10,572			-	*	-	
Home Instruction	14-100-034-5120-068	7/1/13-6/30/14	1,611						1,611			(1,611)		*	1,611	
Home Instruction	13-100-034-5120-068	7/1/12-6/30/13	1,322	(1,322)				1,322						*	-	
Handicapped Services																
Examination and Classification	14-100-034-5120-066	7/1/13-6/30/14	130,576					130,576	104,954				25,622	*	104,954	
Examination and Classification	13-100-034-5120-066	7/1/12-6/30/13	125,201			11,804				11,804			-	*	-	
Corrective Speech	14-100-034-5120-066	7/1/13-6/30/14	103,118					103,118	68,667				34,451	*	68,667	
Corrective Speech	13-100-034-5120-066	7/1/12-6/30/13	149,834			76,557				76,557			-	*	-	
Supplementary Instruction	14-100-034-5120-066	7/1/13-6/30/14	83,955					83,955	69,939				14,016	*	69,939	
Supplementary Instruction	13-100-034-5120-066	7/1/12-6/30/13	111,708			34,003				34,003			-	*	-	
Total Special Revenue Fund				(100,054)	296,351	246,592	-	1,661,790	1,521,304	246,592	-	(100,335)	294,368	142,750	(1,611) 1,521,304	

ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance, June 30, 2013			Carryover Amount	Cash Received	Budgetary Expenditures	Refund of Prior Years' Balances		Balance, June 30, 2014			Memo	
				(Accounts Receivable)	Deferred Revenue	Due to Grantor				Adjustment		(Accounts Receivable)	Deferred Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures
Capital Projects Fund																
NJSDA - DMHS Steam Heating - Phase 1	1370-040-14-1002	3/17/14-6/30/14	854,951									(854,951)	854,951		(854,951)	-
NJSDA - DMHS Steam Heating - Phase 2	1370-040-14-1001	3/17/14-6/30/14	807,996	-	-	-	-	-	-	-	-	(807,996)	807,996	-	(807,996)	-
Total Capital Projects Fund				-	-	-	-	-	-	-	-	(1,662,947)	1,662,947	-	(1,662,947)	-
Enterprise Fund																
National School Lunch (State Share)	14-100-010-3350-023	7/1/13-6/30/14	22,517					19,811	22,517			(2,706)			(2,706)	22,517
National School Lunch (State Share)	13-100-010-3350-023	7/1/12-6/30/13	20,981	(4,200)	-	-	-	4,200	-	-	-	-	-	-	-	-
Total Enterprise Fund				(4,200)	-	-	-	24,011	22,517	-	-	(2,706)	-	-	(2,706)	22,517
Total State Financial Assistance				(1,549,934)	423,603	246,592	-	16,540,710	16,467,283	246,592	-	(3,280,221)	2,084,567	142,750	(1,816,016)	16,467,283
State Financial Assistance																
Not Subject to Single Audit Determination																
General Fund																
On-Behalf TPAF Contributions																
Pension Benefit Contribution	14-495-034-5095-006	7/1/13-6/30/14	946,359					(946,359)	(946,359)							(946,359)
Pension NCGI Premium	14-495-034-5095-007	7/1/13-6/30/14	83,532					(83,532)	(83,532)							(83,532)
Post Retirement Medical Contribution	14-495-034-5095-001	7/1/13-6/30/14	1,688,633	-	-	-	-	(1,688,633)	(1,688,633)	-	-	-	-	-	-	(1,688,633)
Total State Financial Assistance																
Subject to Single Audit Determination				\$ (1,549,934)	\$ 423,603	\$ 246,592	\$ -	\$ 13,822,186	\$ 13,748,759	\$ 246,592	\$ -	\$ (3,280,221)	\$ 2,084,567	\$ 142,750	\$ (1,816,016)	\$ 13,748,759

See Accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the Englewood 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 bases of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "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 \$46,671 for the general fund and a decrease of \$37,186 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 88,634	\$ 14,876,791	\$ 14,965,425
Special Revenue Fund	1,486,472	1,521,537	3,008,009
Food Service Fund	<u>1,342,164</u>	<u>22,517</u>	<u>1,364,681</u>
Total Financial Assistance	<u>\$ 2,917,270</u>	<u>\$ 16,420,845</u>	<u>\$ 19,338,115</u>

**ENGLEWOOD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$1,919,348 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, 2014. The amount reported as TPAF Pension System Contributions in the amount of \$1,029,891 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$1,688,633 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2014.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contribution 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.

Financial Statement Section

Unmodified

 yes X no

 X yes none reported

 X yes no

 yes X no

X yes none reported

Unmodified

 X yes no

After School Snack Program

\$ 300,000

yes X no

ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Part I – Summary of Auditor's Results

State Awards Section

Internal Control over major programs:

(1) Material weakness(es) identified?

_____ yes X no

2) Significant deficiency(ies) identified that are not
considered to be material weakness(es)?

 X yes _____ none reported

Type of auditor's report issued on compliance for
major programs

Unmodified

Any audit findings disclosed that are required to be reported
in accordance with N.J. Circular Letter 04-04?

 X yes _____ no

Identification of major state programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>495-034-5120-068</u>	<u>School Choice Aid</u>
<u>495-034-5120-014</u>	<u>Transportaion Aid</u>
<u>495-034-5120-089</u>	<u>Special Education Aid</u>
<u>495-034-5120-084</u>	<u>Security Aid</u>
<u>495-034-5120-085</u>	<u>Adjustment Aid</u>
<u>100-034-5120-473</u>	<u>Extraordinary Aid</u>
<u>495-034-5095-002</u>	<u>TPAF Social Security Contribution</u>
<u>495-034-5120-025</u>	<u>Preschool Education Aid</u>
_____	_____

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 412,463

Auditee qualified as low-risk auditee?

_____ yes X no

**ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 2014-001

Although improvements were noted our audit of outstanding purchase orders revealed that a certain encumbrance balance was deemed understated while others were determined to be overstated at year end.

Criteria or specific requirement:

State Department of Education GAAP Technical Systems Manual pursuant to N.J.S.A. 18A:4-14 and NJAC 6A:23A-16.1.

Condition:

A certain purchase order in the General Fund for construction services was not encumbered in accordance with the approved contract award. We also noted a purchase order was encumbered for construction services however a valid contract was not approved or entered into by the District. In addition we noted certain encumbrances in the Special Revenue fund that were deemed inappropriate at year end.

Context:

One purchase order was encumbered below the contract award by \$490,000 and one purchase order was encumbered for \$295,000 however a valid contract did not exist. At year end in the General Fund we noted \$57,200 of encumbrances in the Special Revenue Fund that appeared inappropriate for grant programs ending June 30, 2014.

Effect:

Encumbrance balances may not properly reflect amounts committed at year end.

Cause:

Certain open purchase orders were not reviewed and properly reflected in the District's records at year end.

Recommendation:

Continued efforts be made to ensure purchase orders are reviewed at year end to determine the accuracy of encumbrance balances reported 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.

ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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 2014-002

We noted certain 2013/2014 federal grant program funds which were released from the Districts available funds as a result of the Districts failure to expend funds within the allowable grant period.

Criteria or specific requirement:

Period of availability of Federal Funds.

Condition:

At least 85% of the allowable federal program grant awards were not expended during the available grant period of July 1, 2013 through June 30, 2014.

Context:

The 2013/14 Title I and Title II A carryover funds available to program year 2014/2015 was reduced by \$250,026 and \$55,616, respectively.

Effect:

The District did not fully utilize the 2013/2014 federal funds associated for Title I and Title II A.

Cause:

See Condition.

Recommendation:

Greater care be exercised in the monitoring of available federal grant funds to ensure that program funds are expended in the allowable grant period.

View of Responsible Officials and Planned Corrective Action :

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

**ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2014-003

Our audit of the IDEA Basic grant award program revealed amounts reported as expended in 2012/2013 and 2013/2014 final reports were not in agreement with the expenditures reported in the District records.

Information on federal program:

IDEA Basic	84.027
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Criteria or specific requirement:

Federal Grant Compliance Supplement – Reporting

Condition:

Amounts reported as expended in the 2012/2013 and 2013/2014 IDEA Basic final reports were not in agreement with the District's budget reports. The amount reported as expended in System for Administering Grants Electronically (SAGE) was overstated in 2012/2013 and understated in 2013/2014.

Questioned Costs:

Unknown.

Context:

Amounts reported as expended in the 2012/2013 SAGE final reports exceeded the amounts reported as expended per the District records by \$210,760. It was also noted that IDEA amounts reported as expended in the SAGE final reports were understated by \$155,143.

**ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR FEDERAL AWARDS

Finding 2014-003 (Continued)

Cause:

See condition.

Effect:

District is not in compliance with Federal Grant Compliance Supplement.

Recommendation:

The final expenditure reports submitted for the IDEA Basic grant program be in agreement with the expenditure reported in the District accounting records.

View of Responsible Officials and Planned Corrective Action:

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

**ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2014-004

Our audit of budget charges revealed certain administrative employee salary expenditures were not charged to the proper budget line accounts.

State program information:

School Choice	495-034-5120-068
Special Education Aid	495-034-5120-089
Security Aid	495-034-5120-084
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

NJ Department of Education – Grant Compliance Supplement

Condition:

Administrative salary expenditures were classified and charged to regular programs instruction, guidance, child study team, and custodial services line accounts rather than school administration budget line accounts.

Questioned Costs:

None

Context:

Four (4) directors were not charged to the school administration budget line accounts.

Effect:

The District is not in compliance with the State of New Jersey Grant Compliance Supplement and Uniform Minimum Chart of Accounts.

Cause:

See Condition.

Recommendation:

Administrative salaries be reviewed to ensure they are properly charged to the appropriate budget line accounts in accordance with the Uniform Minimum Chart of Accounts for New Jersey Public Schools.

View of Responsible Officials and Planned Corrective Action:

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

**ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs (Cont'd)

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 OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS

Finding 2014-005

Our audit of purchases and procedures related to compliance with the Public School Contracts Law revealed the following:

- Professional service contract awards were not subsequently advertised.
- Certain exempt contract awards in excess of the bid threshold were not approved in the minutes.
- Two (2) vendors awarded contracts through cooperative purchasing agreements in excess of the bid threshold were not approved in the minutes.
- Certain contract information was not available to support purchases made through State and cooperative purchasing contracts.
- Aggregate purchases in excess of the bid threshold for fencing were not publicly advertised for bids.

State program information:

Security Aid	495-034-5120-084
Special Education Aid	495-034-5120-089
School Choice Aid	495-034-5120-068
Adjustment Aid	495-034-5120-085

Criteria or specific requirement:

State Grant Compliance Supplement – State Aid – Public
NJSA 18A:18A – Public School Contracts Law

Condition:

Purchases of various goods and services were made which were not in accordance with the procedures specified in the Public School Contracts Law.

Questioned Costs:

None.

**ENGLEWOOD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs (Cont'd)

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 OMB Circular A-133 and New Jersey OMB's Circular 04-04, as amended.

CURRENT YEAR STATE AWARDS (Continued)

Finding 2014-005 (Continued)

Context:

We noted one contract in excess of \$2 million in which the OSC was not notified. We noted four (4) professional service contract awards that were not subsequently advertised in the official newspaper. We noted four (4) instances for certain exempt contracts for goods and services in excess of the bid threshold that were not approved in the minutes. We noted two (2) vendors awarded contracts through cooperative purchasing agreements that were not approved in the minutes. We noted five (5) instances in which supporting contract information was not available for purchases made through State and cooperative purchasing contracts. We noted total purchases for a fencing project which was in excess of the bid threshold that was not publicly advertised for bids.

Effect:

Noncompliance with the Public School Contracts Law.

Cause:

See condition.

Recommendation:

Continued efforts be made to ensure purchases and contract awards in excess of the bid threshold are made in accordance with the Public School Contracts Law.

View of Responsible Officials and Planned Corrective Action:

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

**ENGLEWOOD BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS

Finding 2013-1

Condition

Certain purchase orders in the General Fund and Special Revenue Fund were deemed overstated or not properly classified (i.e., accounts payable or encumbrances) at year end.

Current Status

Partial corrective action was taken. See Finding 2014-001.

Finding 2013-2

Condition

Reimbursements were not requested periodically through the Electronic Web Enabled Grant System (EWEG) and the System for Administering Grants Electronically (SAGE) for amounts expended for NCLB and IDEA grant award programs, respectively.

Current Status

Corrective action was taken.

**ENGLEWOOD BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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 Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS

Finding 2013-3

Condition

Purchases of various goods and services were made which were not in accordance with the procedures specified in the Public School Contracts Law.

Current Status

See Finding 2014-005.

CORRECTIVE ACTION PLAN - 2013-14

NAME OF SCHOOL Englewood Public Schools COUNTY Bergen

TYPE OF AUDIT Annual Financial Review

DATE OF BOARD MEETING 11-Dec-14

CONTACT PERSON Maria Engeleit

TELEPHONE NUMBER 201-862-6271

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	Continued efforts be made to ensure purchase orders are reviewed to determine accuracy of encumbrance balances at year end	The process of reviewing open purchase orders on a twice per year basis will continue and a greater emphasis on contacting originating departments to assist in determining outstanding balances will occur	Accounts Payable Coordinator, Business Administrator, Originating purchaser departments	June 30, 2015
2	Administrative salaries be reviewed to ensure they are properly charged to budget lines within the Uniform Chart of Accounts	Review all administrative and supervisor positions for proper account coding	Business Administrator, Manger of Human Resources	January 2015

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
3	Greater care be exercised in monitoring federal grant funds to ensure program funds are expended in the allowable grant period and not required to be returned to grantor agency	A monthly report will be generated and sent to NCLB and IDEA grant administrators, Asst. Superintendent and Superintendent	Business Administrator and/or business office staff	December 2014
4	Internal control procedures be developed and implemented for high school scholarship awards	Work with the High School administrative team to determine scholarship criteria, and process for naming individual, and awarding funds.	Business Administrator and High School Administrative Staff	May 2015
5	Final expenditure reports submitted for the IDEA Basic grant program be in agreement with expenditures in accounting records	Special Education and Business Office Departments will review and analyze expenditures before the final report is submitted	Business Administrator, Direct of Special Services	June 2015
6	Continued effort be made to ensure purchase and contract awards in excess of the bid threshold are made in accordance with the Local Public School Contracts Laws	Ensure Board Resolutions are approved for purchases in excess of bid limit when State Contracted and Co-Op vendor purchases are made	Business Administrator, Assistant to the Business Administrator	Ongoing 14-15 year

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
7	Continued efforts be made over the implementation of revenue collection and reporting procedures in the After School Child Care and Summer School Programs	Review current procedures, retain registration forms with central record keeping, and produce monthly revenue report	Business Administrator, Asst. Superintendent, After School Program Coordinator, and clerical staff	December 31, 2014
8	Continued effort be made by the District to develop and implement standardized financial reporting and internal control procedures related to the financial transactions of the various student body and athletic accounts	Review current procedures, revise, and develop written guidelines for adherence. Identify if and where additional staff contributions are needed. Monitor progress and adherence on a quarterly basis	Business Administrator, Superintendent, School Administrators and School treasurers	February 28, 2015
CHIEF SCHOOL ADMINISTRATOR		BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR		DATE

c: County Superintendent

Scope of Services

Continuing Disclosure Agent



1) CODIFY ISSUES SUBJECT TO CONTINUING DISCLOSURE

Obtain and research each outstanding bond issue's Continuing Disclosure Agreement ("CDA") to determine the specific requirements of every issue. Many issuers are subject to more than one CDA and they often have different requirements. Older ones are typically the most burdensome. Our compliance methodology meets those requirements.

2) PROVIDE REMINDERS TO YOU OF UPCOMING DEADLINES

Typically a dissemination agent waits for you, the issuer, to provide items to be filed. This puts the entire burden on you. They only file for the specific issues on which they are appointed – and then only after you provide the information to them. Phoenix Advisors takes a more helpful proactive approach to our client service. We regularly remind our clients' weeks in advance of filing deadlines and also follow up on those reminders. We understand that clients have a lot on their plate and a variety of deadlines is difficult to monitor. We do it for you.

3) FILING OF STATISTICAL DATA TO MEET YOUR OBLIGATION

In addition to the filing of your Audited Financial information CDA's also require filing of what Regulators call an "Annual Report". This Annual Report contains information generally consistent with statistical data found in an issuer's original Official Statement distributed when the bonds were issued. Phoenix Advisors coordinates the filing of this data, working with your Auditor, as appropriate.

4) TIMELY FILING OF FINANCIAL AND STATISTICAL DATA WITH THE MSRB

Our proprietary computer based compliance tickler system provides an important safeguard for the timely filing of your continuing disclosure information. You are provided with electronic "proof of filing receipts" for each and every required and voluntary (see next item) filing.

5) COORDINATE AND SUBMIT OPTIONAL "VOLUNTARY" SUBMISSIONS

Phoenix Advisors' service goes an important step further than others. The marketplace is hungry for information about you. The more you provide, the more professional you are viewed by market participants. This makes them more willing to buy your debt and that means better interest rates. We coordinate with you to obtain and file, on your behalf, additional and meaningful information including budgets, debt statements and unaudited financials. On occasion, your audits may not be completed by the stipulated date, but the filing of "unaudited financials" may keep you in compliance with your CDA until the audit is finalized.

6) MONITORING NEED FOR MATERIAL EVENT NOTICES AND THE TIMELY FILING OF MATERIAL EVENT INFORMATION There is a significant list of things that the

Regulators deem to be “Material Events” which, if they occur, require a Notice to be filed within 10 business days of the event. Some of these are not at all obvious to one who is not constantly involved in the marketplace. Phoenix Advisors carefully monitors the market for events that affect you and coordinates filing the required Material Event Notice.

7) PROVIDE A COMPREHENSIVE REPORT EACH FISCAL YEAR TO DEMONSTRATE YOUR CONTINUING COMPLIANCE

We know the importance of proof, and of well-organized files. Phoenix Advisors prepares a bound Report containing documented proof of each filing done on your behalf and a copy of the Annual Report mentioned in item #3 above. This useful during your annual audit as well as when you next issue bonds or notes.

Tab 11

Check Number	Amount
81810	\$ 93.07
85054	\$ 419.25
87650	\$ 380.83
89825	\$ 84.46
89996	\$ 822.68
90175	\$ 127.33
93951	\$ 1,652.27
93981	\$ 931.98
94040	\$ 1,432.94
94160	\$ 594.51
94307	\$ 1,485.66
94489	\$ 240.49
94530	\$ 523.15
94848	\$ 833.24
95409	\$ 398.77
95690	\$ 1,050.63
95741	\$ 1,432.66
96721	\$ 814.34
96838	\$ 809.29
97275	\$ 1,763.48
98027	\$ 240.07
98038	\$ 257.31
98058	\$ 624.31
98966	\$ 1,488.37
104626	\$ 1,521.13
105119	\$ 171.17
105137	\$ 2,936.78
105521	\$ 971.02
105558	\$ 179.20
105561	\$ 743.51
105585	\$ 1,328.57
107889	\$ 611.35
109267	\$ 143.01
109290	\$ 701.70
109378	\$ 786.25
109424	\$ 786.25
109513	\$ 765.22
109533	\$ 796.28
109565	\$ 840.35
109604	\$ 826.76
109608	\$ 701.56
	<u>\$ 33,311.20</u>