

Comprehensive Annual Financial Report

of the

New Brunswick City Board of Education

New Brunswick, New Jersey

For the Fiscal Year Ended June 30, 2010

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INTRODUCTORY SECTION

NEW BRUNSWICK BOARD OF EDUCATION

268 Baldwin Street, P.O. Box 2683

New Brunswick, New Jersey 08903-2683

Phone: (732) 745-5300, Ext. 5429 or Ext. 5410 • Fax: (732) 418-2210

E-mail: richard.jannarone@nbps.k12.nj.us

RICHARD M. KAPLAN
Superintendent of Schools

RICHARD D. JANNARONE
Business Administrator/Board Secretary

November 30, 2010

President and Members of the Board of Education
New Brunswick School District
New Brunswick, NJ 08901

Dear Board Members:

The comprehensive annual financial report of the New Brunswick School District for the fiscal year ended June 30, 2010 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups 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, the District's organization chart, and a list of principal officials. The financial section includes the general purpose financial statements and schedules, as well as the auditor's report thereon. 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 of 1984 and the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments", 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 the internal control structure 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:** The New Brunswick School District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB) as established by NCGA Statement No. 3. All funds and account groups of the District are included in this report. The New Brunswick Board of Education and all its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12 and an Adult school. These include regular and vocational, as well as special education for handicapped youngsters. The District completed the 2009-10 fiscal year with an enrollment of 7,109 students, which is 45 students below the previous year's enrollment. The following details the changes in the student enrollment of the District over the last three years:

AVERAGE DAILY ENROLLMENT		
Fiscal Year	Student Enrollment	Percent Change
2009-2010	7,109	.63%
2008-2009	7,154	1.7%
2007-2008	7,035	2.7%
2006-2007	6,841	3.6%

- 2) **ECONOMIC CONDITION AND OUTLOOK:** The City of New Brunswick is experiencing a period of normalization after considerable development and expansion with its revitalization program. The City of New Brunswick continues to be a leader in municipal regrowth and revitalization. The City has supported the school district at a high funding level for many years, and the taxation level continues to be above the state averages. Due to the state's dire economic condition there may continue to be increases in the near future concerning local funding.
- 3) **MAJOR INITIATIVES:** In addition to the testing programs, we continue to operate after-school programs for grades 2 through 12 with major emphasis on the areas of the core curriculum content standards. We have expanded our career education program in the Career Center at the High School. We are also providing full-day preschool programs for the City as well as full-day kindergarten programs. In addition to these initiatives we have instituted block scheduling at the High School and introduced departmentalization at grades 6, 7 and 8 at the Middle school.

At the high school level, the addition of Japanese Language and Culture has strengthened our Sister Cities relationship with Fukui and Tsuruoka, Japan. Increasing the student retention rate and revitalization of community of learners, committed to a spirit of achievement, broadens the high school program activity plan.

The New Brunswick Board of Education has established linkages with many community, state and private agencies/groups to assist in the schools' efforts to provide its students with an effective school program. The agencies and groups that cooperate in this endeavor are:

- New Brunswick School Youth Services System
- New Brunswick Tomorrow
- Johnson and Johnson
- New Brunswick Police Department
- University of Medicine and Dentistry (UMDNJ)
- Middlesex County College
- Civic League of Greater New Brunswick
- Puerto Rican Action Board

This partial listing does not reflect all groups/agencies that the schools work with, rather those where contacts are made on a regular basis.

The New Brunswick School District actively involves its parents in the education process. The need for parental involvement is ever present and we enjoy active involvement of our parents at all levels. Below is a sampling of activities involving parents at our schools:

- Back-to-School Nights
- Parent-Teacher Conferences
- Academic Fair
- Open House at each Building
- High School Orientation
- Gifted and Talented Council
- College Fairs/Career Workshops K-12
- Principals; Meeting Monthly with PTA's/PTO's
- Parenting Workshops
- School Based Parent Committee
- Project 2000 - Black Mentorship Program

There are many more special events taking place at our schools involving parents and community members.

- 4) **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 estimates and judgements by management.

As a recipient of federal and state financial assistance, the District also is 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 periodic evaluation by the District 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.

- 5) **BUDGETARY CONTROLS:** In addition to internal accounting controls, the District maintain 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 are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.
- 6) **ACCOUNTING SYSTEM AND REPORTS:** The District's accounting records reflect generally accepted accounting principles, as promulgated by the GASB. The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statements", Note 1.
- 7) **FINANCIAL INFORMATION AT FISCAL YEAR-END:** 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 following schedule presents a summary of the general fund and special revenue fund for the fiscal year ended June 30, 2010 and the amount and percentage of increases in relation to prior year revenues:

<u>Revenue</u>	<u>Amount June 30, 2010</u>	<u>Percent of Total</u>	<u>Amount June 30, 2009</u>	<u>Increase (Decrease)</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 28,438,232.62	16.97%	\$ 29,217,712.00	\$ (779,479.38)	-2.74%
State Sources	113,025,711.62	67.45%	115,322,401.00	(2,296,689.38)	-2.03%
Federal Sources	26,109,115.97	15.58%	7,998,156.00	18,110,959.97	69.37%
Totals	\$ 167,573,060.21	100.00%	\$ 152,538,269.00	\$ 15,034,791.21	64.59%

Local Sources supporting education had a increase. State and Federal Aid also saw a increase. The following schedule presents a summary of general fund and special revenue fund expenditures for the fiscal year ended June 30, 2010 and the percentage of increases and decreases in relation to prior year amounts.

Revenue	Amount June 30, 2010	Percent of Total	Amount June 30, 2009	Increase (Decrease)	Percentage of Increase (Decrease)
Current Expenditures Operations	\$ 158,580,947.79	95.70%	\$ 149,108,462.42	\$ 9,472,485.37	5.97%
Capital Outlay	1,528,780.23	0.92%	190,296.17	1,338,484.06	87.55%
Special Schools	1,543,452.66	0.93%	1,455,220.30	88,232.36	5.72%
Charter School	4,056,181.00	2.45%	4,338,080.00	(281,899.00)	-6.95%
Totals	\$ 165,709,361.68	100%	\$ 155,092,058.89	\$ 10,617,302.79	92.29%

The increase in current operational costs was a combination of inflationary increases primarily due to salaries and additional personnel to support increased class enrollments in various schools. The decrease in capital costs is substantial and is due to the lack of funding to support capital equipment.

- 8) **CASH MANAGEMENT:** The investment policy of the District is guided in large part by state statute as detailed in "Notes to the Financial Statements", Note 2. 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.
- 9) **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.
- 10) **OTHER INFORMATION:** State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Samuel Klein and Company was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133 and state Treasury Circular Letter 04-04 OMB. The auditor's report on the general purpose financial statements and combining the individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.

- 11) **ACKNOWLEDGEMENTS**: We would like to express our appreciation to the members of the New Brunswick School Board for their concern 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,

Richard M. Kaplan

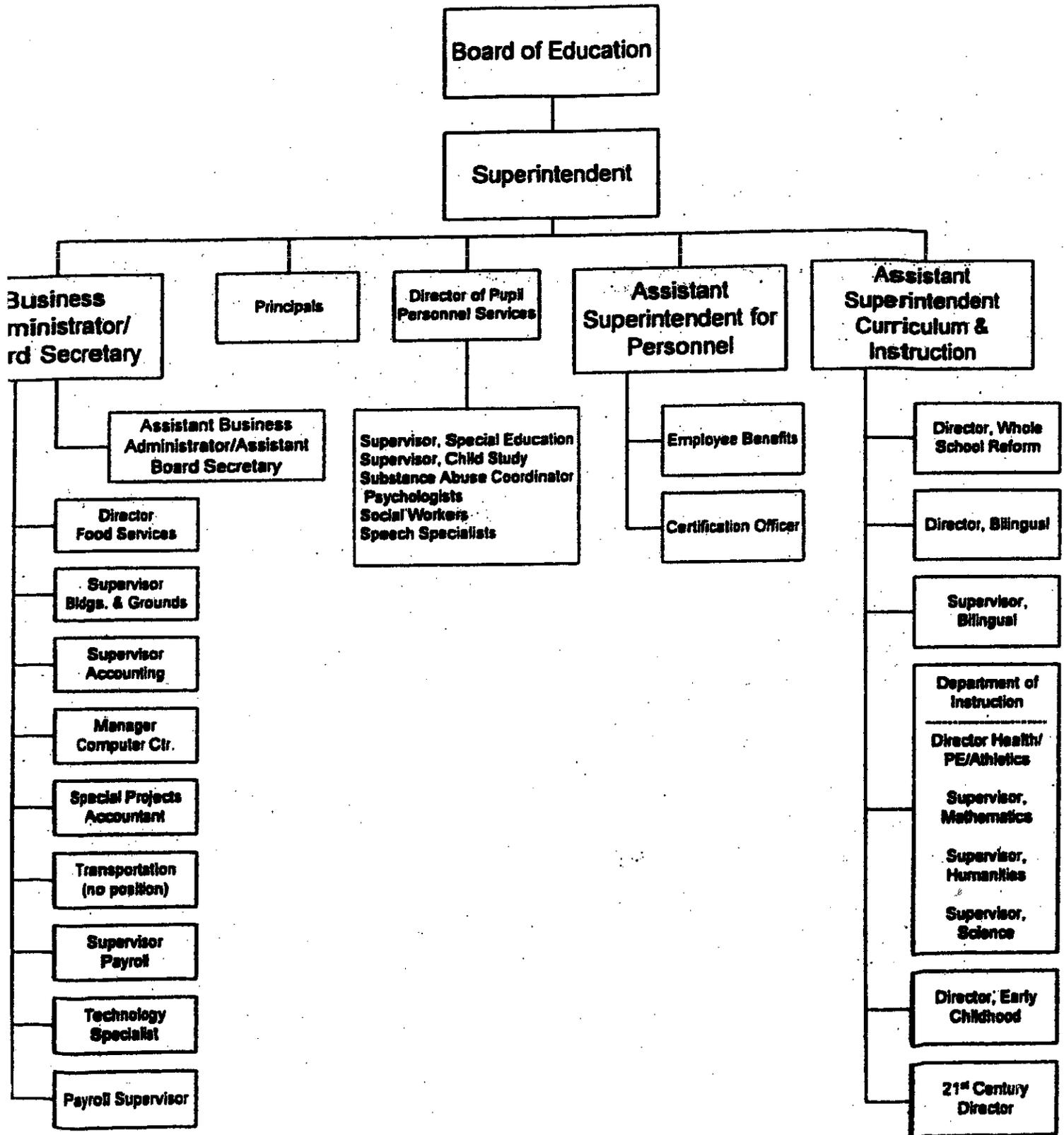
Richard M. Kaplan
Superintendent of Schools

Richard D. Jannarone

Richard D. Jannarone
Business Administrator/Board Secretary

New Brunswick Public School

Organizational Chart



**NEW BRUNSWICK CITY SCHOOL DISTRICT
NEW BRUNSWICK, NEW JERSEY**

ROSTER OF OFFICIALS

AT JUNE 30, 2010

<u>Members of the Board of Education</u>	<u>Term Expires</u>
Benito Ortiz, President	2010
Edwin Gutierrez, Vice President	2012
John Krenos	2010
Dale Caldwell	2011
Patricia Sadowski	2010
Erma Seawood	2011
Edward Spencer	2012
 <u>Other Officials</u>	
Richard M. Kaplan, Superintendent	
Richard D. Jannarone, Business Administrator/Board Secretary	
Myriam E. Heredia, Assistant Business Administrator/Assistant Board Secretary	
Bernardo Guiliana, Treasurer of School Moneys	
George F. Hendricks, Esq., Board Attorney	

NEW BRUNSWICK CITY SCHOOL DISTRICT

Consultants and Advisors

Architect

Vitetta Group
901 Route 73, Suite 110
Marlton, New Jersey 08053

Audit Firm

Samuel Klein and Company
Certified Public Accountants
550 Broad Street
Newark, New Jersey 07102

Attorney

George F. Hendricks
73 Paterson Street
New Brunswick, New Jersey 08901

FINANCIAL SECTION

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-4543
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 301
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

INDEPENDENT AUDITOR'S REPORT

The Honorable President and Members
of the Board of Education
New Brunswick City School District
County of Middlesex
New Brunswick, New Jersey 08901

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the Board of Education of the New Brunswick City School District, in the County of Middlesex, State of New Jersey, as of and for the fiscal year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Board of Education of the New Brunswick City School District's management. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

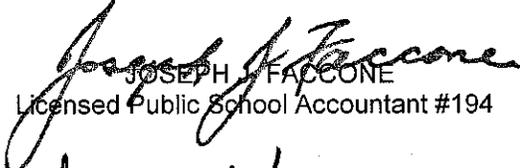
In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Board of Education of the New Brunswick City School District in the County of Middlesex, State of New Jersey as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2010 on our consideration of the Board of Education of the New Brunswick City School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management Discussion and Analysis and Budgetary Comparison Information on pages 14 through 21 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the New Brunswick City Board of Education's basic financial statements. The accompanying introductory section, and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules, and statistical table are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and long-term debt schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations; and New Jersey OMB's Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


JOSEPH J. FACCONI
Licensed Public School Accountant #194


SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
November 30, 2010

REQUIRED SUPPLEMENTARY INFORMATION - PART I

**NEW BRUNSWICK PUBLIC SCHOOL DISTRICT
MIDDLESEX COUNTY
Management's Discussion and Analysis for the Fiscal Year Ended June 30, 2010**

Reporting the School District as a Whole

Statement of Net Assets 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 manage financially during Fiscal Year 2009-2010." The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the actual 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 assets and changes in those assets. This change in net assets is important because it tells the reader that, for the School District as a whole, the financial position 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 facility condition, required educational programs, etc.

In the Statement of Net Assets and the Statement of Activities, the School District reports governmental activities. Governmental activities are the activities where most of the School District's programs and services are reported including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District's major funds. 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, the Special Revenue Fund, Capital Projects Fund and the Permanent 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 periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets 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 Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

**NEW BRUNSWICK PUBLIC SCHOOL DISTRICT
MIDDLESEX COUNTY
Management's Discussion and Analysis for the Fiscal Year Ended June 30, 2010**

The School District As A Whole

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

Table 1 provides a summary of the School District's net assets for 2010.

**TABLE 1
NET ASSETS**

ASSETS	<u>2010</u>	<u>2009</u>
Current and Other Assets	\$ 19,808,217	\$ 13,670,156
Capital Assets	<u>66,017,676</u>	<u>66,759,130</u>
Total Assets	<u>\$ 85,825,893</u>	<u>\$ 80,429,286</u>
LIABILITIES		
Noncurrent Liabilities	2,268,800	2,279,580
Other Liabilities	<u>13,766,072</u>	<u>9,603,979</u>
Total Liabilities	<u>\$ 16,034,872</u>	<u>\$ 11,883,559</u>
NET ASSETS		
Invested in Capital Assets, Net of Debt	66,017,676	66,759,131
Restricted	14,518,606	12,036,279
Unrestricted	<u>(10,745,261)</u>	<u>(10,249,683)</u>
Total Net Assets	<u>\$ 69,791,022</u>	<u>\$ 68,545,727</u>

The amount recorded under non-current liabilities as detailed below:

Compensated Absences:	
Due Beyond One Year	<u>\$2,268,800.00</u>

Table 2 provides a comparative summary of the school district's change in net assets for fiscal years 2009 and 2010.

**NEW BRUNSWICK PUBLIC SCHOOL DISTRICT
MIDDLESEX COUNTY
Management's Discussion and Analysis for the Fiscal Year Ended June 30, 2010**

**TABLE 2
CHANGES IN NET ASSETS - COMPARATIVE**

	<u>2010</u>		<u>2009</u>	
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES	TYPE ACTIVITIES
REVENUES				
<u>Program Revenues:</u>	\$ -	\$ -	\$ -	\$ -
Charges for Services		471,406		384,842
Operating Grants & Contributions	34,248,984	3,425,191	33,227,215	3,250,119
<u>General Revenues – Taxes:</u>				
Property Taxes, Levied for General Purposes, Net	27,326,591		27,326,591	
Federal & State Aid Not Restricted	105,075,311		92,998,330	
Tuition				112,907
Miscellaneous Income	922,173	133,022	1,183,368	112,907
Total Revenues:	\$ 167,573,060	\$ 4,029,618	\$ 154,735,504	\$ 3,747,868
PROGRAM EXPENDITURES				
Regular	\$ 53,713,966		\$ 50,109,115	
Special Education	15,324,933		15,431,278	
Other Special Instruction	7,556,837		7,135,716	
Other Instruction	1,962,293		558,309	
<u>Support Services:</u>				
Tuition	10,437,048		7,083,692	
Student & Instruction Related Services	35,601,025		36,390,361	
School Administrative Services	5,857,120		5,446,782	
General Administrative Services	2,845,075		3,325,696	
Central Services	2,206,682		1,621,220	
Administration of Information Technology	627,001		567,083	
Plant Operations & Maintenance	10,208,026		13,446,533	
Pupil Transportation	8,913,662		8,732,402	
Care and Upkeep of Grounds	3,173,190			
Security	2,013,000			
Special Schools	1,946,745		1,824,908	
Transfer to Charter School	4,056,181		4,338,080	
Other	10,900		30,742	
Food Service		3,903,700		3,804,378
Total Expense:	\$ 166,453,683	\$ 3,903,700	\$ 156,041,917	\$ 3,804,378
Increase In Net Assets	\$ 1,119,377	\$ 125,919	\$ (1,306,413)	\$ (56,510)

A majority of all revenue for the New Brunswick School District comes from the State Department of Education through state aid. This amount represents 83.14% for governmental activities for the New Brunswick School District.

Instruction comprises 47.20% of district expense, support services 52.80%.

**NEW BRUNSWICK PUBLIC SCHOOL DISTRICT
MIDDLESEX COUNTY
Management's Discussion and Analysis for the Fiscal Year Ended June 30, 2010**

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 provides a comparison schedule of the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State entitlements.

**TABLE 3
NET COSTS OF SERVICE - COMPARATIVE**

	2010	2009
Instruction	\$ 62,451,779	\$ 58,461,759
Support Services		
- Tuition	10,437,048	7,083,692
- Student & Instruction Related Services	18,047,773	18,501,881
- School Administrative Services	5,342,114	4,957,352
- General Administrative Services	2,845,075	3,325,696
- Central Services	2,206,682	1,621,220
- Administration and Information Technology	627,001	567,083
- Plant Operations & Maintenance	10,208,026	13,446,533
- Care and Upkeep of Grounds	3,173,190	
- Security	2,013,000	
- Pupil Transportation	8,913,662	8,732,402
Special Schools	1,872,269	1,748,262
Transfer to Charter School	4,056,181	4,338,080
Other	10,900	30,742
Total Expenses	\$ 132,204,699	\$ 122,814,701

A description of each service provided by the School District is detailed as follows:

Instruction expenditures include activities directly dealing with the teaching of pupils and the interaction between teacher and pupils.

Tuition expenditures are for Education Services for pupils residing in the School District and include placements in private, County and State Facilities.

Student and Instructional Related Services expenditures include the activities involved with assisting staff with the content and process of teaching to pupils. Also included are Attendance and Social Work Services, Health Services and Guidance, Child Study and Educational Media Services.

Board of Education, Administration, Fiscal and Business Expenditures are associated with administration and financial supervision of the District.

Operation and Maintenance of Plant expenditures involve keeping the school grounds, buildings and equipment in an effective working condition.

Transportation expenditures facilitate the transport of approximately 350 special education students to over 35 specialized educational centers throughout the State. The expenditures reflect salaries, contracted services, vehicle repairs and maintenance, gasoline, road-tolls, guard-dog services and contracted special medical transports.

Business-Type Activities

The School District operates business type activities for the Food Service Program. For the current school year the food service had a decrease in net assets of \$125,919.00. Ending net assets for the food service shows a surplus of \$1,160,855.78. This program is self-supporting and does not require any board contribution.

**NEW BRUNSWICK PUBLIC SCHOOL DISTRICT
MIDDLESEX COUNTY
Management's Discussion and Analysis for the Fiscal Year Ended June 30, 2010**

General Fund Budgetary Highlights

Over the course of the 2009-2010 school year, the District operated with an approved budget in a timely manner. The budget was implemented and the students received a quality education during the school year.

The District has enough cash flow to go forward in the future to fund the needs of the District on an ongoing basis.

Revenues :	Original Budget	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Local Sources :				
Local Tax Levy	\$ 27,326,591.00	\$ 27,326,591.00	\$ 27,326,591.00	\$ -
Miscellaneous	500,000.00	500,000.00	913,232.43	413,232.43
Total Local Sources	\$ 27,826,591.00	\$ 27,826,591.00	\$ 28,239,823.43	\$ 413,232.43
State Sources :				
Extraordinary Aid	\$ 185,892.00	\$ 185,892.00	\$ 407,002.51	\$ 221,110.51
Categorical Special Education Aid	4,100,547.00	4,100,547.00	4,100,547.00	-
Equalization Aid	96,009,508.00	78,588,961.00	78,588,961.00	-
Categorical Security Aid	3,039,353.00	3,039,353.00	3,039,353.00	-
Categorical Transportation Aid	1,710,837.00	1,710,837.00	1,113,217.00	(597,620.00)
Aid for Adult and Post Graduate Program		479,953.00	270,398.00	(209,555.00)
On-Behalf			8,315,320.63	8,315,320.63
Total State Sources	\$ 105,046,137.00	\$ 88,105,543.00	\$ 95,834,799.14	\$ 7,729,256.14
Federal Sources:				
ARRA-ESF	\$ -	\$ 16,771,305.00	\$ 16,771,305.00	
ARRA-GSF		649,242.00	649,242.00	
Medicaid Assistance Program	295,960.00	295,960.00	147,276.56	(148,683.44)
Total Federal Source	\$ 295,960.00	\$ 295,960.00	\$ 147,276.56	\$ (148,683.44)
Total Revenues	\$ 133,168,688.00	\$ 116,228,094.00	\$ 124,221,899.13	\$ 7,993,805.13

**NEW BRUNSWICK PUBLIC SCHOOL DISTRICT
MIDDLESEX COUNTY
Management's Discussion and Analysis for the Fiscal Year Ended June 30, 2010**

The cost of all General Fund activities this year was \$139,715,340.00.

District taxpayer's share was \$27,326,591.00.

Most of the District's operating cost, however, was paid for by State Sources (See Chart of General Fund Expenditures Below).

**SOURCES OF NEW BRUNSWICK PUBLIC SCHOOL GENERAL FUND EXPENDITURES
FOR FISCAL YEAR 2010**

Expenditures	Original Budget	Final Budget	Actual	Variance Final to Actual
Instructional	\$ 55,487,707	\$ 56,071,278	\$ 50,093,282	\$ (5,977,996)
Undistributed	75,027,477	75,361,750	82,554,002	7,192,252
Capital outlay	2,147,987	1,688,987	1,468,422	(220,565)
Special Schools	1,698,305	1,699,835	1,543,453	(156,382)
Charter Schools	4,409,396	4,409,396	4,056,181	(353,215)
Total Expenditures	\$ 138,770,872	\$ 139,231,245	\$ 139,715,340	\$ 484,094

Capital Assets

At the end of the fiscal year 2010, the School District had \$65,920,995.39 invested in land, buildings and equipment, net of accumulated depreciation.

For the Future Construction – Next Five Years

The Long-Range Facility Plan for New Brunswick Board of Education was submitted in May 1999, conditionally approved in February 2001, and revised and approved again in October 2005. The assessment of needs for New Brunswick indicates the need for \$240,000,000 worth of construction projects. The Plan calls for the construction of a new high school, middle school, three (3) replacement elementary schools, three (3) kindergarten centers and the additions/renovations of three more elementary schools. It is anticipated that several, if not all of these projects, can now be completed in the next ten years. This will enable the District to properly reach the academic standards and goals set by the District and the New Jersey Department of Education.

Respectfully Submitted,

Richard D. Jannarone

Richard D. Jannarone
Business Administrator/Board Secretary

BASIC FINANCIAL STATEMENTS

A. DISTRICT-WIDE FINANCIAL STATEMENTS

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2010

A-1

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 13,562,260.26	\$ 793,460.16	\$ 14,355,720.42
Investments	561,499.53		561,499.53
Receivables, Net	4,516,205.89	327,060.31	4,843,266.20
Inventories		47,631.09	47,631.09
Restricted Assets:			
Capital Reserve Account - Cash	100.00		100.00
Capital Assets, Net (Note 2)	<u>65,920,995.39</u>	<u>96,680.72</u>	<u>66,017,676.11</u>
Total Assets	<u><u>\$ 84,561,061.07</u></u>	<u><u>\$1,264,832.28</u></u>	<u><u>\$ 85,825,893.35</u></u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 5,493,526.88	\$	\$ 5,493,526.88
Interfunds Payable	70.78		70.78
Accrued Liability for Insurance Claims	6,983,349.08		6,983,349.08
Payable to State Government	119,427.00		119,427.00
Deferred Revenue	1,169,697.87		1,169,697.87
Noncurrent Liabilities (Note 6):			
Due Beyond One Year	<u>2,164,822.50</u>	<u>103,977.50</u>	<u>2,268,800.00</u>
Total Liabilities	<u><u>15,930,894.11</u></u>	<u><u>103,977.50</u></u>	<u><u>16,034,871.61</u></u>
<u>NET ASSETS</u>			
Invested in Capital Assets, Net of Related Debt	65,920,995.39	96,680.72	66,017,676.11
Restricted for:			
Permanent Endowment - Nonexpendable	561,499.53		561,499.53
Other Purposes	13,957,106.70		13,957,106.70
Unrestricted	<u>(11,809,434.66)</u>	<u>1,064,174.06</u>	<u>(10,745,260.60)</u>
Total Net Assets	<u><u>\$ 68,630,166.96</u></u>	<u><u>\$1,160,854.78</u></u>	<u><u>\$ 69,791,021.74</u></u>

The accompanying notes to financial statements are an integral part of this statement.

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

A-2

Functions/Programs	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets		
				Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
Instruction:						
Regular	\$ 53,713,966.16	\$	\$13,703,357.89	\$ (40,010,608.27)	\$	\$ (40,010,608.27)
Special Education	15,324,932.74		1,505,870.25	(13,819,062.49)		(13,819,062.49)
Other Special Instruction	7,556,837.33		897,022.19	(6,659,815.14)		(6,659,815.14)
Other Instruction	1,962,293.06			(1,962,293.06)		(1,962,293.06)
Support Services:						
Tuition	10,437,047.65			(10,437,047.65)		(10,437,047.65)
Student and Instruction Related Services	35,601,024.99		17,553,251.73	(18,047,773.26)		(18,047,773.26)
School Administrative Services	5,857,119.91		515,006.05	(5,342,113.86)		(5,342,113.86)
General Administrative Services	2,845,074.79			(2,845,074.79)		(2,845,074.79)
Central Services	2,206,682.00			(2,206,682.00)		(2,206,682.00)
Administration of Information Technology	627,000.64			(627,000.64)		(627,000.64)
Plant Operations and Maintenance	10,208,025.71			(10,208,025.71)		(10,208,025.71)
Care and Upkeep of Grounds	3,173,190.46			(3,173,190.46)		(3,173,190.46)
Security	2,013,000.48			(2,013,000.48)		(2,013,000.48)
Pupil Transportation	8,913,661.61			(8,913,661.61)		(8,913,661.61)
Special Schools	1,946,744.92		74,476.35	(1,872,268.57)		(1,872,268.57)
Transfer to Charter School	4,056,181.00			(4,056,181.00)		(4,056,181.00)
Other	10,900.00			(10,900.00)		(10,900.00)
Total Business-Type Activities	166,453,683.45		34,248,984.46	(132,204,698.99)		(132,204,698.99)
Business-Type Activities:						
Food Service	3,903,699.78	471,406.08	3,425,190.68		(7,103.02)	(7,103.02)
Total Business-Type Activities	3,903,699.78	471,406.08	3,425,190.68		(7,103.02)	(7,103.02)
Total Primary Government	\$170,357,383.23	\$471,406.08	\$37,674,175.14	\$ (132,204,698.99)	\$ (7,103.02)	\$ (132,211,802.01)
General Revenues						
Taxes:						
Property Taxes, Levied for General Purposes, Net				\$ 27,326,591.00	\$	\$ 27,326,591.00
Federal and State Aid Not Restricted				106,075,311.31		106,075,311.31
Miscellaneous Income				922,173.44	133,021.59	1,055,195.03
Total General Revenues, Special Items, Extraordinary				133,324,075.75	133,021.59	133,457,097.34
Change in Net Assets				1,119,376.76	125,918.57	1,245,295.33
Net Assets - Beginning				67,510,790.20	1,034,936.21	68,545,726.41
Net Assets - Ending				\$ 68,630,166.96	\$ 1,160,854.78	\$ 69,791,021.74

B. FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

B-2

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Fund</u>
<u>Revenues</u>				
Local Sources:				
Local Tax Levy	\$ 27,326,591.00	\$	\$	\$ 27,326,591.00
Miscellaneous	913,232.43		8,941.01	922,173.44
Total Local Sources	<u>28,239,823.43</u>		<u>8,941.01</u>	<u>28,248,764.44</u>
State Sources	96,705,847.92	16,319,863.70		113,025,711.62
Federal Sources	17,567,823.56	8,541,292.41		26,109,115.97
Private Sources		189,468.18		189,468.18
	<u>142,513,494.91</u>	<u>25,050,624.29</u>	<u>8,941.01</u>	<u>167,573,060.21</u>
<u>Expenditures</u>				
Current:				
Regular Instruction	31,593,327.00	8,020,282.20		39,613,609.20
Special Education Instruction	11,392,098.89			11,392,098.89
Other Special Instruction	5,274,521.45			5,274,521.45
Other Instruction	1,833,334.77			1,833,334.77
Support Services and Undistributed Costs:				
Tuition	8,604,048.14			8,604,048.14
Student and Instructional Related Services	14,403,685.83	17,913,381.63		32,317,067.46
General Administration	2,345,410.43			2,345,410.43
School Administrative Services	4,403,908.69			4,403,908.69
Central Services	1,819,134.95			1,819,134.95
Administration of Information Technology	516,884.07			516,884.07
Plant Operations and Maintenance	7,857,958.57			7,857,958.57
Care and Upkeep of Grounds	3,173,190.46			3,173,190.46
Security	1,659,468.62			1,659,468.62
Pupil Transportation	7,348,205.75			7,348,205.75
Employee Benefits	30,422,106.34			30,422,106.34
Special Schools	1,543,452.66			1,543,452.66
Transfer to Charter Schools	4,056,181.00			4,056,181.00
Capital Outlay	1,468,421.99	60,358.24		1,528,780.23
Other			10,900.00	10,900.00
Total Expenditures	<u>139,715,339.61</u>	<u>25,994,022.07</u>	<u>10,900.00</u>	<u>165,720,261.68</u>
Excess (Deficiency) of Revenues Over/(Under) Expenditures	<u>2,798,155.30</u>	<u>(943,397.78)</u>	<u>(1,958.99)</u>	<u>1,852,798.53</u>
Other Financing Sources (Uses):				
Operating Transfers In:				
Contribution to School-Based Budgets	56,348,402.94			56,348,402.94
Operating Transfers Out:				
Early Childhood Program Aid-Prior Year Carryover	545,270.00	(545,270.00)		
Contribution to School-Based Budgets	(56,348,402.94)			(56,348,402.94)
Total Other Financing Sources (Uses)	<u>545,270.00</u>	<u>(545,270.00)</u>		
Net Change in Fund Balances	3,343,425.30	(1,488,667.78)	(1,958.99)	1,852,798.53
Fund Balances, July 1	<u>4,077,437.18</u>	<u>(1,619,700.16)</u>	<u>563,458.52</u>	<u>3,021,195.54</u>
Fund Balances, June 30	<u>\$ 7,420,862.48</u>	<u>\$ (3,108,367.94)</u>	<u>\$ 561,499.53</u>	<u>\$ 4,873,994.07</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2010

B-3

	<u>Ref.</u>	
Total Net Change in Fund Balances - Governmental Funds	B-2	\$ 1,852,798.53
<p>Amounts Reported for Governmental Activities in the Statement of Activities (A-2) are different because:</p> <p>Capital Outlays are reported in Governmental Funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.</p> <p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.</p>		
Depreciation Expense		\$ (2,262,202.00)
Capital Outlays		<u>1,528,780.23</u>
		<u>(733,421.77)</u>
Change in Net Assets of Governmental Activities	A-2	<u>\$ 1,119,376.76</u>

PROPRIETARY FUNDS

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2010

B-4

Business-Type
Activities
Enterprise
Funds
Food
Service

ASSETS

Current Assets:	
Cash and Cash Equivalents	\$ 793,460.16
Accounts Receivable:	
State	13,244.42
Federal	313,815.89
Inventories:	
Food	22,923.87
USDA Commodity	9,556.87
Supplies	15,150.35
Total Current Assets	<u>1,168,151.56</u>
 Noncurrent Assets:	
Equipment	791,028.72
Accumulated Depreciation	<u>(694,348.00)</u>
Total Noncurrent Assets	<u>96,680.72</u>
 Total Assets	 <u><u>\$ 1,264,832.28</u></u>

LIABILITIES

Noncurrent Liabilities:	
Compensated Absences	\$ 103,977.50
Total Noncurrent Liabilities	<u>103,977.50</u>
 Total Liabilities	 <u>103,977.50</u>

NET ASSETS

Invested in Capital Assets, Net of Related Debt	96,680.72
Unrestricted	<u>1,064,174.06</u>
Total Net Assets	<u><u>\$ 1,160,854.78</u></u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF REVENUES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2010

B-5

	Business-Type Activities Enterprise Funds <u>Food Service</u>
Operating Revenues:	
Charges for Services:	
Daily Sales Nonreimbursable Programs	\$ 398,818.01
Special Functions	27,357.64
Other	45,230.43
Total Operating Revenues	<u>471,406.08</u>
Operating Expenses:	
Food	1,617,770.49
Salaries	1,480,189.64
Supplies	116,090.38
Employee Benefits	497,990.35
FICA	112,432.29
Other	71,193.63
Depreciation Expense	8,033.00
Total Operating Expenses	<u>3,903,699.78</u>
Operating Loss	<u>(3,432,293.70)</u>
Nonoperating Revenues:	
State Sources:	
State School Breakfast Program	41,808.40
State School Lunch Program	97,022.54
Federal Sources:	
School Breakfast Program	646,987.06
National School Lunch Program	2,529,430.88
After School Snack Program	109,941.80
Interest Revenue	629.65
Rebates	2,313.93
City of New Brunswick - Summer Program	130,078.01
Total Nonoperating Revenues	<u>3,558,212.27</u>
Change in Net Assets	125,918.57
Total Net Assets - Beginning	<u>1,034,936.21</u>
Total Net Assets - Ending	<u>\$ 1,160,854.78</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

B-6

Business-Type
Activities
Enterprise
Funds
Food
Service

<u>Cash Flows from Operating Activities</u>	
Receipts from Customers	\$ 460,626.08
Payments to Employees	(1,592,621.93)
Payments to Employees' Benefits	(497,990.35)
Payment to Suppliers	<u>(1,805,054.50)</u>
Net Cash Used for Operating Activities	<u>(3,435,040.70)</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
State Sources	137,334.42
Federal Sources	3,285,031.94
Other Sources	<u>132,391.94</u>
Net Cash Provided by Noncapital Financing Activities	<u>3,554,758.30</u>
<u>Cash Flows from Investing Activities</u>	
Interest on investments	<u>629.65</u>
Net Decrease in Cash and Cash Equivalents	120,347.25
Balances - Beginning of Year	<u>673,112.91</u>
Balances - End of Year	<u>\$ 793,460.16</u>
<u>Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities</u>	
Operating Loss	\$ (3,432,293.70)
Adjustments to Reconcile Operating Loss to Cash Used by Operating Activities:	
Depreciation	8,033.00
Increase/(Decrease) in Compensated Absences	<u>(10,780.00)</u>
Total Adjustments	<u>(2,747.00)</u>
Net Cash Used by Operating Activities	<u>\$ (3,435,040.70)</u>

FIDUCIARY FUNDS

NEW BRUNSWICK CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 JUNE 30, 2010

B-7

<u>ASSETS</u>	<u>Other Trust</u>	<u>Agency Fund</u>
Cash and Cash Equivalents	\$ 7,792.18	\$ 665,080.58
Interfunds Receivable	<u>70.78</u>	<u> </u>
Total Assets	<u>\$ 7,862.96</u>	<u>\$ 665,080.58</u>
 <u>LIABILITIES</u>		
Payable to Student Groups		\$ 89,955.15
Payroll Deductions and Withholdings		<u>575,125.43</u>
Total Liabilities		<u>\$ 665,080.58</u>
 <u>NET ASSETS</u>		
Reserved for Scholarships	<u>\$ 7,862.96</u>	

NEW BRUNSWICK CITY SCHOOL DISTRICT
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2010

B-8

Other
Trust

Additions

Contributions:

 Donations

\$ 30,868.00

Total Additions

30,868.00

Deductions

Scholarships Awarded

38,334.33

Total Deductions

38,334.33

Change in Net Assets

(7,466.33)

Total Net Assets - Beginning

15,329.29

Total Net Assets - Ending

\$ 7,862.96

NOTES TO THE FINANCIAL STATEMENTS

NEW BRUNSWICK CITY SCHOOL DISTRICT

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2010**

1. DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY

The New Brunswick City School District (the "District") is a Type I District located in the County of Middlesex, State of New Jersey. As a Type I School District, the members are appointed by the Mayor. A Board of School Estimate approves the school district levy after the final budget is determined by the Board of Education (the "Board"). The members of the Board of School Estimate include the Mayor, two members of the local school board and two members of the governing body.

The New Brunswick City School District had an approximate enrollment at June 30, 2010 of 7,109 students.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to insure that the financial statements of the School District are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the School District. For New Brunswick City Local School District, this includes general operations, food service, and student related activities of the School District.

The primary criterion for including activities within the District's reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, is whether:

- . the organization is legally separate (can sue or be sued in their own name)
- . the District holds the corporate powers of the organization
- . the District appoints a voting majority of the organization's board
- . the District is able to impose its will on the organization
- . the organization has the potential to impose a financial benefit/burden on the District
- . there is a fiscal dependency by the organization on the District

Based on the aforementioned criteria, the District has no component units.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the New Brunswick City Local School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School District also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental activities provided they do not conflict with or contradict GASB pronouncements. The most significant of the School District's accounting policies are described below.

A. Basis of Presentation

The School District's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A. **Basis of Presentation (Continued)**

1. **Government-Wide Financial Statements (Continued)**

The statement of net assets presents the financial condition of the governmental activities of the School District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School District.

2. **Fund Financial Statements**

During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance.

Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

B. **Fund Accounting**

The School District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

1. **Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the School District's major governmental funds:

- **General Fund** - The General Fund is the General Operating Fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the Capital Outlay subfund.

As required by the New Jersey State Department of Education, the District includes budgeted Capital Outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

1. Governmental Funds (Continued)

General Fund (Continued)

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to Current Expense by board resolution.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government, (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

Permanent Fund - The Permanent Fund is used to account for assets held under the terms of a formal trust agreement, whereby the District is under obligation to maintain the trust principal. Resources are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting entity's programs - that is, for the benefit of the school district. The District presently has no resources that are considered permanent funds.

2. Proprietary Fund Type

The focus of Proprietary Fund measurement is upon determination of net income, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Fund of the District:

Enterprise Fund - The Enterprise Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the District is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The District's Enterprise Fund is comprised of the Food Service Fund.

All Proprietary Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities, whether current or noncurrent, associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and unreserved retained earnings, if applicable. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

2. Proprietary Fund Type (Continued)

Enterprise Fund (Continued)

Depreciation of all exhaustive fixed assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on Proprietary Fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives in the operation of the Enterprise Funds are approximately 10 years.

Internal Service Funds - These funds may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary entity and its component units, or to other governments, on a cost-reimbursement basis. In addition, internal service funds are used only if the reporting school district is the predominant participant in the activity. The District does not currently utilize any internal service funds.

3. Fiduciary Funds

Trust and Agency Funds - The Trust and Agency Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Private Purpose Scholarship Funds

Expendable Trust Fund - An Expendable Trust Fund is accounted for in essentially the same manner as the Governmental Fund types, using the same measurement focus and basis of accounting. Expendable Trust Funds account for assets where both the principal and interest may be spent. The Expendable Trust Fund includes the Unemployment Compensation Insurance Fund and Scholarship Funds.

Nonexpendable Trust Fund - A Nonexpendable Trust Fund is used to account for assets held under the terms of a formal trust agreement, whereby the District is under obligation to maintain the trust principal.

Unemployment Insurance Trust - The SUI Fund is an employee benefit trust fund which accounts for resources held and administered while acting in a fiduciary capacity for individuals or other government agencies. Assets are held in trust for members of the defined contribution plan.

Agency Funds - Agency Funds are used to account for the assets that the District holds on behalf of others as their agent. These funds are custodial in nature and do not involve measurement of results of operations. Agency Funds include payroll and student activities funds.

4. Long-Term Debt

Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt, not in the Governmental Funds. This includes serial bonds outstanding that are expected to be financed from Governmental Funds, the outstanding principal balance on capital leases and the outstanding principal on outstanding bonds. Because the District is a Type I District, all serial bonds are issued by the municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus

1. Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School District are included on the Statement of Net Assets.

2. Fund Financial Statements

All Governmental Funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

All Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Fiduciary Funds are reported using the economic resources measurement focus.

D. Basis of Accounting

The modified accrual basis of accounting is used for measuring financial position and operating results of all Governmental Fund types, Expendable Trust Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. State equalization monies are recognized as revenue during the period in which they are appropriated. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for principal and interest on general long-term debt which are recorded when due.

Ad Valorem (Property) Taxes are susceptible to accrual and under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "accounts receivable".

In its accounting and financial reporting, the District follows the pronouncements of the Governmental Accounting Standards Board (GASB) and the pronouncements of the Financial Accounting Standards Board (FASB) and its predecessor organizations issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. The District's Proprietary Funds have elected not to apply the standards issued by FASB after November 30, 1989.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

The accrual basis of accounting is used for measuring financial position and operating results of proprietary fund types and nonexpendable trust funds. Under this method, revenues are recognized in the accounting period in which they are earned and expenses are recognized when they are incurred.

E. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the General, Special Revenue, and Debt Service Funds. The budgets are submitted to the county office for approval and are voted upon at the annual school election on the third Tuesday in April. Budgets are prepared using the modified accrual basis of accounting, except for the Special Revenue Fund as described later. The legal level of budgetary control is established at line item accounts 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. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year subject to the limitation of N.J.A.C. 6A:23A-2.3 (et seq.).

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 generally accepted accounting principles with the exception of the legally mandated revenue recognition of the last state aid payment for budgetary purposes only and the Special Revenue Fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

The accounting records of the Special Revenue Fund 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 Fund Revenue and Special Revenue Fund Revenue from the budgetary basis of accounting as presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General, Special Revenue and Debt Service Funds to the GAAP basis of accounting as presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities and Equity

1. Cash, Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. U.S. Treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at cost. All other investments are stated at fair value.

New Jersey school districts are limited to the types of investments and types of financial institutions they may invest in. New Jersey Statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under 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.

N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks, (both state and national banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

2. Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, other than those recorded in the Enterprise Fund are recorded as an expenditure during the year of purchase.

Inventories in the Proprietary Funds are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. Prepaid expenses in the Enterprise Fund represent payments made to vendors for services that will benefit periods beyond June 30, 2010.

3. Allowance for Uncollectible Accounts

No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

4. Tuition Receivable

Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs have been determined.

5. Tuition Payable

Tuition charges for the fiscal years 2008-09 and 2009-10 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities and Equity (Continued)

6. Short-Term Interfund Receivables/Payables

Short-term interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

7. Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The District maintains a capitalization threshold of \$2,000.00. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method under the half year convention over the following useful lives:

<u>Asset Class</u>	<u>Estimated Lives</u>
School Buildings	50 - 100 years
Building Improvements	50 - 100 years
Vehicles	18 years
Furniture and Equipment	20 years

8. Compensated Absences

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave and sabbatical leave. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

The entire sick leave and vacation leave liabilities are reported on the government-wide financial statements.

For Governmental Fund financial statements, the current portion of unpaid compensated absences is in the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The noncurrent portion of the liability is not reported.

In proprietary and similar trust funds, compensated absences are recorded as an expense and liability of the fund that will pay for them.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities and Equity (Continued)

9. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the governmental funds. However, the noncurrent portion of capital leases, compensated absences and loans payable that will be paid from Governmental Funds are reported as a liability in the fund financial statements only to the extent that they are normally expected to be paid with expendable, available financial resources.

10. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

11. Deferred Revenue

Deferred revenue in the General and Special Revenue Fund represent program revenues that have been received but not yet earned.

12. Fund Equity

Contributed capital represents the amount of fund capital contributed to the Proprietary Funds from other funds. Reserves represent those portions of fund equity not available for appropriation for expenditure or legally segregated for a specific future use. Designated fund balances represent plans for future use of financial resources.

13. Fund Balance Reserves

The School District reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for encumbrances.

14. Proprietary Funds Revenues and Expenses

Proprietary Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a Proprietary Fund's principal ongoing operations. The principal operating revenues of the School District Enterprise Fund, (the Food Service) are charges to customers for sales of food service. Operating expenses for Enterprise Funds include the cost of sales, services, administrative expense and depreciation on Capital Assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Rebatable Arbitrage

Rebatable arbitrage results from investing the proceeds of borrowed funds either directly or indirectly into investments that are higher in yield than the bond yield incurred on the borrowed funds. In accordance with GASB 34, rebatable arbitrage is treated like a claim or judgment. All interest income is reported as revenue of the Capital Projects Fund. The liability, if any, is recorded in the "Statement of Net Assets".

16. Non-Monetary Transactions

Commodities received under the Federal Food Distribution Program are received by the District and are recorded as nonoperating revenue when received in the Food Service Enterprise Fund at market value. The use of the commodities is included in cost of sales.

17. Allocation of Expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Employee benefits, including the employer's share of social security, workers' compensation, and medical and dental benefits, were allocated based on salaries of that program. Depreciation expense, where practicable, is specifically identified by function and is included in the direct expense column of the Statement of Activities. Depreciation expense that could not be attributed to a specific function is reported separately on the Statement of Activities. No expenses were allocated as "Indirect Expenses".

18. Extraordinary and Special Items

Extraordinary items are transactions or events that are unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during the fiscal year.

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents include petty cash, change funds, amounts in deposits, and short-term investments with original maturities of three months or less.

Investments are stated at cost, which approximates market. The District classifies certificates of deposit which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments. The District is in compliance with GASB Statement No. 3 as amended by GASB Statement No. 40.

A. Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey that are insured by the Federal Deposit Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund.

New Jersey Statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

A. Deposits (Continued)

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

As of June 30, 2010, cash and cash equivalents (Deposits) of the District consisted of the following:

	Cash and Cash <u>Equivalents</u>
Checking Accounts	<u>\$ 15,590,192.71</u>

Of the total amount, deposits of \$100.00 have been earmarked towards the Capital Reserve Account (See Note 15).

New Jersey Cash Management Fund - All investments in the Fund are governed by the regulations of the Investment Council, which prescribe specific standards designed to insure the quality of investments and to minimize the risks related to investments. In all the years of the Division of Investment's existence, the Division has never suffered a default of principal or interest on any short-term security held by it due to the bankruptcy of a securities issuer; nevertheless, the possibility always exists, and for this reason a reserve is being accumulated as additional protection for the "Other-than-State" participants. In addition to the Council regulations, the Division sets further standards for specific investments and monitors the credit of all eligible securities issuers on a regular basis.

Allocation of Cash and Cash Equivalents

Unrestricted	\$ 14,355,820.42
Restricted	<u>1,234,372.29</u>
	<u>\$ 15,590,192.71</u>

B. Investments

New Jersey Statutes permit the District to purchase the following types of securities:

- . Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America. This includes instruments such as Treasury bills, notes and bonds.
- . Government money market mutual funds.
- . Any federal agency or instrumentality obligation authorized by Congress that matures within 397 days from the date of purchase, and has a fixed rate of interest not dependent on any index or external factors.
- . Bonds or other obligations of the school district or local unit of which the school district is a part.
- . Any other obligations with maturities not exceeding 397 days, as permitted by the Division of Investments, New Jersey State Department of Treasury.

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments (Continued)

- . Local government investment pools.
- . New Jersey State Cash Management Fund.
- . Repurchase agreements of fully collateralized securities, subject to special conditions.

4. INTERGOVERNMENTAL ACCOUNTS RECEIVABLE

Intergovernmental Accounts Receivable at June 30, 2010 consisted of Federal source, State source, and transportation. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables follows:

	<u>Governmental Fund Financial Statements</u>	<u>Business- Type Activities</u>
State Aid:		
General Fund:		
TPAF FICA Reimbursement	<u>\$ 220,517.24</u>	
Special Revenue Fund:		
Federal Aid	<u>\$ 3,760,879.62</u>	
State Aid	<u>\$ 189,479.10</u>	
Proprietary Fund:		
Enterprise Fund:		
State Source		<u>\$ 13,244.42</u>
Federal Source		<u>\$ 313,815.89</u>

5. CAPITAL ASSETS

Capital Asset activity for the fiscal year ended June 30, 2010 was as follows:

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2010</u>
<u>Governmental Activities</u>				
Nondepreciable:				
Land	\$ 6,867,318.00	\$	\$	\$ 6,867,318.00
Depreciable:				
Unclassified		982,578.39		982,578.39
Buildings and Improvements	80,191,114.16	369,033.84		80,560,148.00
Machinery and Equipment	8,481,532.00	177,168.00		8,658,700.00
	<u>88,672,646.16</u>	<u>1,528,780.23</u>	<u>-</u>	<u>90,201,426.39</u>
Total Historical Cost	95,539,964.16	1,528,780.23	-	97,068,744.39
Less: Accumulated Depreciation:				
Machinery and Equipment	(28,885,547.00)	(2,262,202.00)		(31,147,749.00)
Governmental Activities Capital Assets - Net	<u>\$ 66,654,417.16</u>	<u>\$ (733,421.77)</u>	<u>\$ -</u>	<u>\$ 65,920,995.39</u>
<u>Business-Type Activities</u>				
Machinery and Equipment	\$ 791,028.72	\$	\$	\$ 791,028.72
Less: Accumulated Depreciation:				
Machinery and Equipment	(686,315.00)	(8,033.00)		(694,348.00)
	<u>\$ 104,713.72</u>	<u>\$ (8,033.00)</u>	<u>\$ -</u>	<u>\$ 96,680.72</u>

6. LONG-TERM DEBT

During the fiscal year ended June 30, 2010, the following changes occurred in liabilities:

	<u>Beginning Balance</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Long-Term Portion</u>
<u>Governmental Activities</u>				
Compensated Absences Payable	\$ 2,164,822.50	\$ -	\$ 2,164,822.50	\$ 2,164,822.50

A. Bonds and Loans Payable Currently Outstanding are Summarized as Follows

New Brunswick is a Type I School District. Bonds are issued for the School District by the Municipality.

6. **LONG-TERM DEBT (Continued)**

B. Debt Service Requirements

New Brunswick is a Type I School District. Bonds are issued for the School District by the Municipality.

C. Bonds Authorized but Not Issued

As of June 30, 2010, there were no Bonds authorized but not issued.

7. **CAPITAL LEASES PAYABLE**

As of June 30, 2010, the District had not entered into any capital leases.

8. **PENSION PLANS**

Description of Plans - All required employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund that have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees' Retirement System and the Teachers' Pension and Annuity Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P. O. Box 295, Trenton, New Jersey 08625.

Teachers' Pension and Annuity Fund (TPAF) - The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related noncontributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another State-administered retirement system or other state or local jurisdiction.

Significant Legislation - During the year ended June 30, 1997, legislation was enacted (Chapter 114, P.L. 1997) authorizing the New Jersey Economic Development Authority to issue bonds, notes or other obligations for the purpose of financing, in full or in part, the State of New Jersey's portion of the unfunded accrued liability under the State of New Jersey retirement systems. Additional legislation enacted during the year ended June 30, 1997 (Chapter 115, P.L. 1997) changed the asset valuation method from market related value to full-market value. This legislation also contained a provision to reduce the employee contribution rate by ½ of 1% to 4.5% for calendar years 1998 and 1999, and to allow for a reduction in the employee's rate after calendar year 1999, providing excess valuation assets are available. The legislation also provided that the Districts' normal contributions to the Fund may be reduced based on the revaluation of assets. Due to recognition of the bond proceeds and the change in asset valuation method as a result of enactment of Chapters 114 and 115, all unfunded accrued liabilities were eliminated, except for the unfunded liability for local early retirement incentive benefits, accordingly, the pension costs for TPAF and PERS were reduced.

8. PENSION PLANS (Continued)

Vesting and Benefit Provisions - The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:6C for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 60 and are generally determined to be 1/55 of the final average salary for each year of service credit, as defined. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age. The TPAF and PERS provides for specified medical benefits for members who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the system.

Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

Contribution Requirements - The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contribution employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The various pension funds provide for employee contributions based on 5.5% of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both PERS and TPAF. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the TPAF and PERS. In the PERS and TPAF, the employer contribution includes funding for post-retirement medical premium.

During the year ended June 30, 2010 for TPAF, which is a cost-sharing plan with special funding situations, the annual pension costs equals annual required contribution. For PERS, which is a cost sharing multi-employer pension plan, the annual pension costs differ from the annual required contribution due to the enactment of Chapter 114, P.L. 1997.

Three-Year Trend Information for PERS

<u>Year Funding</u>	<u>Annual Pension Cost (APC)</u>	<u>Net Cost to District</u>	<u>Percentage of APC Contributed</u>
June 30, 2010	\$ 777,456.00 *	\$ 777,456.00	100%
June 30, 2009	618,990.00 *	618,990.00	100%
June 30, 2008	1,123,868.00 *	221,631.02	100%

*Offset either totally or partially by Pension credits.

**Three-Year Trend Information for TPAF
(Paid On-Behalf of the District)**

<u>Year Funding</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Total On-Behalf Benefits</u>
June 30, 2010	\$ None	100%	\$ 8,315,320.63
June 30, 2009	None	100%	8,439,104.59
June 30, 2008	None	100%	6,807,220.00

During the fiscal year ended June 30, 2010, the State of New Jersey contributed zero to the TPAF for normal pension and \$3,844,948.00 for post-retirement benefits on-behalf of the District. Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District \$4,594,156.59 during the year ended June 30, 2010 for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been included in the basic financial statements, and individual fund statement and schedules as a revenue and expenditure in accordance with GASB 24.

8. PENSION PLANS (Continued)

Contribution Requirements (Continued)

Legislation enacted during 1993 provided early retirement incentives for certain members for TPAF and PERS who met certain age and service requirements and who applied for retirement between certain dates in the 1994 fiscal year. The early retirement incentives included: (a) an additional five years of service credit for employees at least age 50 with a minimum of 25 years of service; (b) free health benefits for employees at least 60 years old with at least 20 years of service; and (c) an additional \$500 per month for two years for employees at least age 60 with 10 but less than 20 years of service. The Board assumed the increased cost for the early retirement as it affected their District.

9. POST-RETIREMENT BENEFITS

Chapter 384 of Public Laws 1987 and Chapter 6 of Public Laws 1990 required Teachers' Pensions and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2008, there were 80,181 retirees eligible for post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a prefunding basis to a pay-as-you-go basis beginning in Fiscal Year 1994 with an additional contribution beginning in Fiscal Year 1996 to maintain a medical reserve of one half of one percent of the active State payroll.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free 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 \$116.9 million toward Chapter 126 benefits for 13,320 eligible retired members in Fiscal Year 2009.

10. COMPENSATED ABSENCES

The District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences". A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation. The District's policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. Upon retirement employees shall be paid by the District for the unused sick leave in accordance with the District's agreements with the various employee unions.

The liability for vested compensated absences of the Governmental Fund types is recorded in the current and long-term liabilities. The current portion of the compensated absence balance of the Governmental Funds is not considered material to the applicable funds total liabilities, and therefore is not shown separately from the long-term liability balance of compensated absences.

The liability for vested compensated absences of the Proprietary Fund types is recorded within those funds as the benefits accrue to employees. As of June 30, 2010, \$103,977.50 existed for compensated absences in the Proprietary Fund types.

11. DEFERRED COMPENSATION

The District offers its employees a choice of various deferred compensation plans created in accordance with Internal Revenue Code Section 403(b). The plans, which are administered by the entities listed below, permits participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death or unforeseeable emergency. The plan administrators are as follows:

- Travelers Life and Annuity Company
- The Equitable Financial Companies
- American Express Financial
- VALIC

12. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Property and Liability Insurance - The District maintains commercial insurance coverage for property, liability and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

New Jersey Unemployment Compensation Insurance - The Board of Education maintains self-insurance funds for workmen’s compensation and unemployment compensation. Workmen’s compensation claims are administered by the Berkeley Risk Managers; and unemployment compensation claims are administered by the State of New Jersey Employment Security Agency.

The Board of Education finances its employee medical insurance program, which includes prescription, drug and vision, under a Minimum Premium Payment Plan (the “Plan”). The Plan requires the Board to establish a Premium Stabilization Fund (the “Fund”), the purpose of which is to stabilize premium rates and provide a resource for the payment of excess claims. The Fund can be used to mitigate the effect on premiums of excess charges for claims against the Fund or to cover the cost of run-out health claims in the event the Board of Education severs its relationship with the insurer.

13. INTERFUND BALANCES AND TRANSFERS

There were interfund balances on the balance sheet as at June 30, 2010, as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund:		
Due from Other Trust	\$ 70.78	\$
Fiduciary Fund:		
Due to General Fund		<u>70.78</u>
	<u>\$ 70.78</u>	<u>\$ 70.78</u>

14. CAPITAL RESERVE ACCOUNT

A Capital Reserve Account was established by the Board by inclusion of \$75.00 on October 17, 2000 for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The Capital Reserve Account is maintained in the General Fund and its activity is included in the General Fund Annual Budget.

Funds placed in the Capital Reserve Account 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. 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-5.1(d) 7, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

15. DEFICIT FUND BALANCES

The District has a deficit fund balance of \$6,536,244.22 in the General Fund and \$3,108,367.94 in the Special Revenue Fund as of June 30, 2010 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payment as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, Special Revenue Fund balance deficit does not alone indicate that the District is facing financial difficulties.

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated General Fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District deficit in the GAAP funds statements of \$6,536,244.22 is less than the last state aid payment.

16. FUND BALANCE APPROPRIATED

General Fund - Of the \$7,420,862.48 General Fund fund balance at June 30, 2010, \$1,554,609.70 is reserved for encumbrances; \$75.00 is reserved in the Capital Reserve Account; \$12,402,422.00 is reserved and has been designated for subsequent years expenditures and appropriated and included as anticipated revenue for the year ended June 30, 2010 and \$(6,536,244.22) is unreserved and undesignated.

17. ESCROW AGREEMENT

On November 24, 1999, the New Brunswick Board of Education entered into a purchase agreement with the New Brunswick Development Corporation (DEVCO) to purchase, upon completion, a new school together with certain lands. The agreement called for the purchase price of \$24,500,000.00 to be paid in installments.

Because the New Brunswick Board of Education is a Type I District, the City of New Brunswick will deposit funds into an escrow account to fund the Board's payment of the purchase price of the New School.

17. ESCROW AGREEMENT (Continued)

Disbursements from the escrow account will be released on the written instruction of DEVCO, as approved by the Board. Such instructions will be accompanied by an invoice evidencing that the work has been completed or materials have been delivered. All disbursements will be subsequently disbursed to DEVCO after approval by a resolution of the Board of Education and by a certification of an authorized officer of the Board, that all disbursements have been examined and reviewed.

18. CONTINGENT LIABILITIES AND COMMITMENTS

- A. **Grant Programs** - The school district participates in federally and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The School District is potentially liable for expenditures which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.
- B. **Litigation** - The Board Attorney's letter did not indicate any litigation, claims or contingent liabilities that are either not covered by the Board's insurance carrier or would have a material financial impact on the Board.

19. CALCULATION OF EXCESS SURPLUS

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance - 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 at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget.

20. RECONCILIATION OF FUND BALANCE - GENERAL FUND

The Surpluses are presented on a GAAP Basis and a Reconciliation to the Budget Basis is as Follows:	Unreserved and <u>Designated</u>
Balance on a Budget Basis on the General Fund Budgetary Basis Comparison	\$ 16,342,972.54
Less: Allocation of State Aid Payment of \$8,922,110.66 Not Recognized on a GAAP Basis	<u>8,922,110.06</u>
Balances on a GAAP Basis on the Governmental Fund Balance Sheet	<u>\$ 7,420,862.48</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART II

C. BUDGETARY COMPARISON SCHEDULES

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 27,326,591.00	\$ -	\$ 27,326,591.00	\$ 27,326,591.00	\$ -
Miscellaneous	500,000.00		500,000.00	913,232.43	413,232.43
Total - Local Sources	27,826,591.00		27,826,591.00	28,239,823.43	413,232.43
State Sources:					
Extraordinary Aid	185,892.00		185,892.00	407,002.51	221,110.51
Categorical Special Education Aid	4,100,547.00		4,100,547.00	4,100,547.00	
Equalization Aid	96,009,508.00	(17,420,547.00)	78,588,961.00	78,588,961.00	
Categorical Security Aid	3,039,353.00		3,039,353.00	3,039,353.00	
Categorical Transportation Aid	1,710,837.00		1,710,837.00	1,113,217.00	(597,620.00)
Aid for Adult and Post Graduate Program		479,953.00	479,953.00	270,398.00	(209,555.00)
TPAF Pension (On-Behalf - Nonbudgeted)				3,848,908.00	3,848,908.00
TPAF Social Security (Reimbursed - Nonbudgeted)				4,466,412.63	4,466,412.63
Total State Sources	105,046,137.00	(16,940,594.00)	88,105,543.00	95,834,799.14	7,729,256.14
Federal Sources:					
ARRA - ESF		16,771,305.00	16,771,305.00	16,771,305.00	
ARRA - GSF		649,242.00	649,242.00	649,242.00	
Medical Assistance Program	295,960.00		295,960.00	147,276.56	(148,683.44)
Total - Federal Sources	295,960.00	17,420,547.00	17,716,507.00	17,567,823.56	(148,683.44)
Total Revenues	133,168,688.00	479,953.00	133,648,641.00	141,642,446.13	7,993,805.13
EXPENDITURES					
Current Expense:					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	6,065,372.00	(2,050,106.29)	4,015,265.71	3,536,851.29	478,414.42
Grades 1-5 - Salaries of Teachers	14,300,981.00	152,900.02	14,453,881.02	12,691,991.44	1,761,889.58
Grades 6-8 - Salaries of Teachers	4,137,403.00	1,824,293.30	5,961,696.30	5,897,323.12	64,373.18
Grades 9-12 - Salaries of Teachers	5,942,606.00	(68,000.03)	5,874,605.97	5,556,579.88	318,026.09
Regular Programs - Home Instruction:					
Salaries of Teachers	100,000.00		100,000.00	66,175.00	33,825.00
Other Salaries for Instruction		13,300.00	13,300.00	13,292.40	7.60
Purchased Professional-Educational Services	290,000.00		290,000.00	181,084.73	108,915.27
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,164,705.00	61,700.00	1,226,405.00	1,170,706.68	55,698.32
Purchased Professional-Educational Services	298,000.00		298,000.00	277,658.36	20,341.64
Purchased Technical Services	102,000.00		102,000.00	56,114.61	46,885.39
Other Purchased Services (400-500 Series)	1,069,000.00	132,698.81	1,201,698.81	992,662.20	209,036.61
General Supplies	1,272,800.00	603,745.95	1,876,545.95	833,769.42	1,042,776.53
Textbooks	603,000.00	(94,317.00)	508,683.00	307,477.87	201,205.13
Other Objects	26,500.00		26,500.00	12,640.00	13,860.00
TOTAL REGULAR PROGRAMS - INSTRUCTION	35,372,367.00	576,214.76	35,948,581.76	31,593,327.00	4,355,254.76
SPECIAL EDUCATION - INSTRUCTION:					
Cognitive - Mild:					
Salaries of Teachers	119,063.00	29,650.00	148,713.00	148,646.05	66.95
Other Salaries for Instruction	135,071.00	(17,500.00)	117,571.00	101,816.70	15,754.30
General Supplies	3,000.00		3,000.00	500.00	2,500.00
Textbooks	1,000.00		1,000.00	1,000.00	
Total Cognitive - Mild	258,134.00	12,150.00	270,284.00	251,962.75	18,321.25

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 2,818,482.00	\$ (208,300.00)	\$ 2,610,182.00	\$ 2,549,152.86	\$ 61,029.14
Other Salaries for Instruction	1,268,773.00	138,700.00	1,407,473.00	1,272,669.71	134,803.29
General Supplies	24,100.00		24,100.00	19,136.27	4,963.73
Textbooks	23,000.00		23,000.00	21,513.51	1,486.49
Total Learning and/or Language Disabilities	4,134,355.00	(69,600.00)	4,064,755.00	3,862,472.35	202,282.65
Visual Impairments:					
Purchased Professional-Educational Services	46,000.00		46,000.00		46,000.00
Total Visual Impairments	46,000.00		46,000.00		46,000.00
Behavioral Disabilities:					
Salaries of Teachers	147,213.00	-	147,213.00	139,004.30	8,208.70
Other Salaries for Instruction	35,400.00		35,400.00	34,827.56	572.44
General Supplies	1,000.00		1,000.00	252.52	747.48
Textbooks	500.00		500.00	414.88	85.12
Total Behavioral Disabilities	184,113.00		184,113.00	174,499.26	9,613.74
Multiple Disabilities:					
Salaries of Teachers	470,039.00	37,800.00	507,839.00	455,378.63	52,460.37
Other Salaries for Instruction	440,179.00	209,900.00	650,079.00	617,391.99	32,687.01
General Supplies	4,500.00		4,500.00	2,873.02	1,626.98
Textbooks	3,500.00		3,500.00	2,991.09	508.91
Total Multiple Disabilities	918,218.00	247,700.00	1,165,918.00	1,078,634.73	87,283.27
Resource Room/Resource Center:					
Salaries of Teachers	4,951,145.00	42,750.00	4,993,895.00	4,897,000.69	96,894.31
Other Salaries for Instruction	310,100.00	62,200.00	372,300.00	342,266.65	30,033.35
General Supplies	16,500.00	72.92	16,572.92	10,431.03	6,141.89
Textbooks	11,000.00		11,000.00	10,457.70	542.30
Total Resource Room/Resource Center	5,288,745.00	105,022.92	5,393,767.92	5,260,156.07	133,611.85
Preschool Disabilities - Part-Time:					
Salaries of Teachers	39,200.00	6,000.00	45,200.00	18,434.00	26,766.00
Total Preschool Disabilities - Part-Time	39,200.00	6,000.00	45,200.00	18,434.00	26,766.00
Preschool Disabilities - Full-Time:					
Salaries of Teachers	497,394.00	(136,400.00)	360,994.00	322,760.28	38,233.72
Other Salaries for Instruction	647,133.00	(164,800.00)	482,333.00	422,679.45	59,653.55
General Supplies	6,000.00		6,000.00	500.00	5,500.00
Total Preschool Disabilities - Full-Time	1,150,527.00	(301,200.00)	849,327.00	745,939.73	103,387.27
TOTAL SPECIAL EDUCATION - INSTRUCTION	12,019,292.00	72.92	12,019,364.92	11,392,098.89	627,266.03
Bilingual Education - Instruction:					
Salaries of Teachers	5,549,406.00	(36,900.00)	5,512,506.00	5,033,241.97	479,264.03
Other Salaries for Instruction	220,393.00	36,900.00	257,293.00	168,002.64	89,290.36
General Supplies	85,000.00	145.85	85,145.85	49,697.59	35,448.26
Textbooks	38,000.00		38,000.00	23,579.25	14,420.75
Total Bilingual Education - Instruction	5,892,799.00	145.85	5,892,944.85	5,274,521.45	618,423.40
Before/After School Programs - Instruction:					
Salaries of Teachers	526,200.00	(250,000.00)	276,200.00	48,163.50	228,036.50
Other Purchased Services (400-500 series)	1,172,000.00		1,172,000.00	1,172,000.00	
Supplies and Materials	24,000.00		24,000.00	7,844.68	16,155.32
Total Before/ After School Programs - Instruction	1,722,200.00	(250,000.00)	1,472,200.00	1,228,008.18	244,191.82
School-Spon. Cocurricular Actvts. - Inst.:					
Purchased Services (300-500 Series)		2,580.00	2,580.00	2,580.00	
Supplies and Materials		4,628.50	4,628.50	4,628.50	
Total School-Spon. Cocurricular Actvts. - Inst.		7,208.50	7,208.50	7,208.50	
School-Spon. Athletics - Inst.:					
Salaries	250,000.00	240,000.00	490,000.00	375,662.01	114,337.99
Other Purchased Services	88,000.00	(15,000.00)	73,000.00	71,851.78	1,148.22
Supplies and Materials	90,000.00	25,000.00	115,000.00	114,359.70	640.30
Other Objects	11,000.00	(71.40)	10,928.60	10,928.60	
Total School-Spon. Athletics - Inst.	439,000.00	249,928.60	688,928.60	572,802.09	116,126.51
Community Service Programs - Operations:					
Salaries	42,049.00		42,049.00	25,316.00	16,733.00
Total Community Service Programs - Operations	42,049.00		42,049.00	25,316.00	16,733.00
Total Instruction	55,487,707.00	583,570.83	56,071,277.63	50,093,282.11	5,977,995.52

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	\$ 63,000.00	\$ 1,228.00	\$ 64,228.00	\$ 63,938.54	\$ 289.46
Tuition to Other LEAs Within the State - Special	55,000.00	21,788.00	76,788.00	76,581.80	206.20
Tuition to CSSD and Regional Day Schools	250,000.00	2,000.00	252,000.00	249,247.00	2,753.00
Tuition to Private Schools for the Handicapped - Within State	6,754,000.00	1,407,700.63	8,161,700.63	7,065,567.80	1,096,132.83
Tuition to Private Sch. Disabled and Other LEAs - Spl, O/S St	160,000.00	(45,564.00)	114,436.00	16,218.00	98,218.00
Tuition - State Facilities	725,000.00		725,000.00	687,999.00	37,001.00
Tuition - Other	400,000.00	45,564.00	445,564.00	444,496.00	1,068.00
Total Undistributed Expenditures - Instruction:	8,407,000.00	1,432,716.63	9,839,716.63	8,604,048.14	1,235,668.49
Undistributed Expend. - Attend. and Social Work:					
Salaries	867,842.00	(5,830.00)	862,012.00	817,835.25	44,176.75
Purchased Professional and Technical Services	155,957.00	40,000.00	195,957.00	194,532.40	1,424.60
Other Purchased Services (400-500 Series)	283,764.00	700.00	284,464.00	284,414.60	49.40
Supplies and Materials	4,000.00		4,000.00	126.74	3,873.26
Total Undistributed Expend. - Attend. and Social Work	1,311,563.00	34,870.00	1,346,433.00	1,296,908.99	49,524.01
Undist. Expend. - Health Services:					
Salaries	1,681,898.00	46,850.00	1,728,748.00	1,619,221.45	109,526.55
Purchased Professional and Technical Services	106,500.00		106,500.00	80,850.25	25,649.75
Other Purchased Services (400-500 Series)	336,500.00	(207,493.63)	129,006.37	128,932.78	73.59
Supplies and Materials	53,900.00	96.22	53,996.22	18,376.74	35,619.48
Total Undistributed Expenditures - Health Services	2,178,798.00	(160,547.41)	2,018,250.59	1,847,381.22	170,869.37
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	1,230,276.00	210,000.00	1,440,276.00	1,419,682.13	20,593.87
Salaries of Secretarial and Clerical Assistants	357,119.00	69,100.00	426,219.00	423,794.60	2,424.40
Other Purchased Services (400-500 Series)	9,000.00	5,815.70	14,815.70	1,344.89	13,470.81
Supplies and Materials	11,500.00		11,500.00	5,303.52	6,196.48
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	1,607,895.00	284,915.70	1,892,810.70	1,850,125.14	42,685.56
Undist. Expend. - Other Supp. Serv. Students-Special Serv.:					
Salaries of Other Professional Staff	2,533,525.00	73,000.00	2,606,525.00	2,606,473.85	51.15
Salaries of Secretarial and Clerical Assistants	361,813.00		361,813.00	353,686.02	8,126.98
Purchased Professional - Educational Services	12,000.00		12,000.00	5,838.75	6,161.25
Supplies and Materials	20,000.00		20,000.00	9,603.50	10,396.50
Other Objects	12,000.00	1,640.36	13,640.36	1,691.67	11,948.69
Total Undist. Expend. - Other Supp. Serv. - Special Serv.	2,939,338.00	74,640.36	3,013,978.36	2,977,293.99	36,684.37
Undist. Expend. - Improvement of Inst. Serv.:					
Salaries of Supervisor of Instruction	1,174,499.00	(52,321.00)	1,122,178.00	1,072,468.63	49,709.37
Salaries of Other Professional Staff	350,729.00	2,999.00	353,728.00	352,958.94	769.06
Salaries of Secr. and Clerical Assist.	153,318.00		153,318.00	153,317.52	0.48
Other Salaries	100,180.00	(60,000.00)	40,180.00	40,180.00	
Salaries of Facilitators & Literacy Coaches	115,509.00		115,509.00	170,826.34	4,682.66
Purchased Prof. - Educational Services	3,275,755.00		3,275,755.00	3,258,932.77	16,822.23
Other Purch. Services (400-500 Series)	8,000.00	243.82	8,243.82	1,245.03	6,997.79
Supplies and Materials	8,000.00		8,000.00	7,547.77	452.23
Total Undist. Expend. - Improvement of Inst. Serv.	5,185,990.00	(109,078.18)	5,136,911.82	5,067,478.00	79,433.82
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	655,054.00	900.00	655,954.00	627,034.30	28,919.70
Purchased Professional and Technical Services	485,851.00		492,451.00	490,993.19	1,457.81
Supplies and Materials	237,000.00	(107,420.00)	129,580.00	53,952.62	75,627.38
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,377,705.00	(106,520.00)	1,277,985.00	1,171,980.11	106,004.89

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Instructional Staff Training Serv.:					
Salaries of Supervisors of Instruction	\$ 156,883.00	\$ 1.00	\$ 156,884.00	\$ 147,762.80	\$ 9,121.20
Salaries of Other Professional Staff	60,768.00		60,768.00	54,755.58	6,012.42
Total Undist. Expend. - Instructional Staff Training Serv.	217,651.00	1.00	217,652.00	202,518.38	15,133.62
Undist. Expend. - Supp. Serv. - General Admin.:					
Salaries	1,040,809.00	(120,000.00)	920,809.00	904,174.18	16,634.82
Legal Services	50,000.00	111,280.00	161,280.00	149,480.52	11,799.48
Salaries of Attorneys	111,280.00	(111,280.00)			
Audit Fees	73,000.00	(3,385.00)	69,615.00	69,615.00	
Architectural/Engineering Services	20,000.00	-	20,000.00	20,000.00	
Other Purchased Professional Services	75,000.00	29,740.00	104,740.00	93,990.00	10,750.00
Purchased Technical Services	3,000.00	-	3,000.00	3,000.00	
Communications/Telephone	391,000.00	85,400.00	476,400.00	467,571.79	8,828.21
BOE Other Purchased Services	15,000.00	(7,500.00)	7,500.00	6,195.63	1,304.37
Other Purchased Services (400-500 Series)	539,000.00	21,534.06	560,534.06	534,711.52	25,822.54
Supplies and Materials	38,000.00	(5,000.00)	33,000.00	25,505.66	7,494.44
Judgments Against the School District	50,000.00	-	50,000.00	10,000.00	40,000.00
Miscellaneous Expenditures	52,100.00	5,135.00	57,235.00	31,824.43	25,410.57
BOE Membership Dues and Fees	38,500.00	-	38,500.00	29,341.80	9,158.20
Total Undist. Expend. - Supp. Serv. - General Admin.	2,496,689.00	5,924.06	2,502,613.06	2,345,410.43	157,202.63
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	2,807,530.00	110,190.00	2,917,720.00	2,917,379.92	340.08
Salaries of Other Professional Staff	218,173.00	360.00	218,533.00	218,532.48	0.52
Salaries of Secretarial and Clerical Assistants	1,052,579.00	(53,900.00)	998,679.00	997,723.95	955.05
Purchased Professional and Technical Services	11,000.00	(10,500.00)	500.00	434.61	65.39
Other Purchased Services (400-500 Series)	136,900.00	56,564.39	193,464.39	185,187.40	8,276.99
Supplies and Materials	80,000.00	(19,120.42)	60,879.58	53,703.87	7,175.71
Other Objects	42,000.00	(4,490.00)	37,510.00	30,946.46	6,563.54
Total Undist. Expend. - Support Serv. - School Admin.	4,348,182.00	79,103.97	4,427,285.97	4,403,908.69	23,377.28
Undist. Expend. - Central Services:					
Salaries	1,895,724.00		1,895,724.00	1,780,272.24	115,451.76
Other Purchased Services (400-500 Series)	13,000.00		13,000.00	2,963.58	10,046.42
General Supplies	26,600.00	2,880.29	29,480.29	17,841.96	11,638.33
Other Objects	20,000.00		20,000.00	18,067.17	1,932.83
Total Undist. Expend. - Central Services	1,955,324.00	2,880.29	1,958,204.29	1,819,134.95	139,069.34
Undist. Expend. - Admin. Info. Technology:					
Salaries	578,209.00		578,209.00	495,790.30	82,418.70
General Supplies	20,000.00	132.96	20,132.96	20,093.77	39.19
Other Objects	1,000.00		1,000.00	1,000.00	
Total Undist. Expend. - Admin. Info. Technology	599,209.00	132.96	599,341.96	516,884.07	82,457.89
Undist. Expend. - Oth. Oper. and Maint. of Plant:					
Salaries	3,693,683.00	(452,100.00)	3,241,583.00	3,231,505.37	10,077.63
Rental of Land and Bldg. Oth. Than Lease Pur. Agrmt.	627,121.00	(108,900.00)	518,221.00	518,207.29	13.71
Insurance	396,300.00	(104,100.00)	292,200.00	292,165.70	34.30
General Supplies	298,000.00	77,717.74	375,717.74	295,506.03	80,211.71
Energy (Energy and Electricity)	2,433,194.00	(588,964.28)	1,844,229.72	1,787,441.67	76,788.05
Energy (Natural Gas)	1,226,000.00		945,300.00	945,287.00	13.00
Other Objects	648,000.00	177,839.14	825,839.14	807,845.51	17,993.63
Total Undist. Expend. - Other Oper. and Maint. of Plant	9,322,298.00	(998,507.40)	8,043,090.60	7,857,958.57	185,132.03
Undistributed Expenditures - Care and Upkeep of Grounds:					
Salaries	850,892.00	80,500.00	931,392.00	931,369.97	22.03
Purchased Professional and Technical Services	15,000.00		15,000.00	14,165.00	835.00
Cleaning, Repair and Maintenance Services	1,475,000.00	1,175,000.00	2,650,000.00	2,027,901.96	622,098.04
General Supplies	105,000.00	185,000.00	290,000.00	199,753.53	90,246.47
Total Undis. Expend. - Care and Upkeep of Grounds	2,445,892.00	1,440,500.00	3,886,392.00	3,173,190.46	713,201.54
Undistributed Expenditures - Security:					
Salaries	1,808,676.00		1,808,676.00	1,606,786.84	201,889.16
Purchased Professional and Technical Services	6,000.00	37,006.00	43,006.00	37,005.93	6,000.07
General Supplies	77,500.00	(37,008.00)	40,492.00	15,675.85	24,816.15
Total Undistributed Expenditures - Security	1,892,176.00		1,892,176.00	1,659,468.62	232,707.38
Undist. Expend. - Student Transportation Serv.:					
Salaries of Noninstructional Aides	135,200.00		135,200.00	122,598.09	12,601.91
Salary for Pupil Trans. (Between Home and School) - Regular	3,000.00		3,000.00	1,783.36	1,216.64
Contract Services - (Between Home and School) - Vendors	3,000.00		3,000.00	56.20	2,943.80
Contract Services (Other than Between Home and School) - Vendors	4,634,390.00		4,634,390.00	3,955,851.84	678,538.16
Contract Services (Sp. Ed. Stds.) - Vendors	96,000.00		96,000.00	77,815.01	18,184.99
Contract Services (Sp. Ed. Stds.) - Joint Agrmt.	2,974,600.00		2,974,600.00	2,925,716.94	48,883.06
Misc. Purchased Services - Transportation	150,000.00		150,000.00	114,384.31	35,615.69
Supplies and Materials	160,000.00		160,000.00	160,000.00	0.00
Total Undist. Expend. - Student Transportation Serv.	8,156,190.00		8,156,190.00	7,348,205.75	807,984.25

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
UNALLOCATED BENEFITS:					
Social Security Contributions	\$ 1,837,500.00	\$ (310,900.00)	\$ 1,526,600.00	\$ 1,526,584.94	\$ 15.06
Other Retirement Contributions - Regular	1,470,000.00		1,470,000.00	1,470,000.00	
Unemployment Compensation	675,000.00		675,000.00	454,692.11	220,307.89
Workmen's Compensation	585,270.00	500,000.00	1,085,270.00	1,085,270.00	
Health Benefits	20,049,875.00	(187,138.99)	19,862,736.01	17,371,127.51	2,491,608.50
Tuition Reimbursement	94,000.00	5,680.00	99,680.00	97,691.15	1,988.85
Other Employee Benefits	212,000.00		212,000.00	101,420.00	110,580.00
TOTAL UNALLOCATED BENEFITS	24,923,645.00	7,641.01	24,931,286.01	22,106,785.71	2,824,500.30
On-Behalf TPAF Pension Contributions (Nonbudgeted)				3,848,908.00	3,848,908.00
Reimbursed TPAF Social Security Contributions (Nonbudgeted)				4,466,412.63	4,466,412.63
TOTAL ON-BEHALF CONTRIBUTIONS				8,315,320.63	(6,315,320.63)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	24,923,645.00	7,641.01	24,931,286.01	30,422,106.34	(5,490,820.33)
TOTAL UNDISTRIBUTED EXPENDITURES	75,027,477.00	548,172.99	75,361,749.99	82,554,001.85	(7,192,251.86)
TOTAL GENERAL CURRENT EXPENSE	130,515,184.00	1,131,743.62	131,433,027.62	132,647,283.96	(1,214,256.34)
<u>CAPITAL OUTLAY</u>					
Equipment					
Regular Programs - Instruction:					
Grades 9-12	529,000.00	(459,000.00)	70,000.00	53,270.00	16,730.00
Special Education - Instruction:					
Undist.Expend.-Support Serv. - Inst. Staff	50,000.00		50,000.00	18,625.65	31,374.35
Undistributed Expenditures - School Admin.	775,000.00	(25,000.00)	750,000.00	750,000.00	
Total Equipment	1,354,000.00	(484,000.00)	870,000.00	821,895.65	48,104.35
Special Education - Noninstructional Equipment:					
Undistributed Expenditures - School Admin.	793,987.00	(86,334.00)	707,653.00	596,476.34	111,176.66
Total Noninstructional Equipment	793,987.00	(86,334.00)	707,653.00	596,476.34	111,176.66
Facilities Acquisition and Construction Services:					
Construction Services			111,334.00	50,050.00	61,284.00
Total Facilities Acquisition and Construction Services			111,334.00	50,050.00	61,284.00
TOTAL CAPITAL OUTLAY	2,147,987.00	(570,334.00)	1,888,987.00	1,468,421.99	220,565.01
<u>SPECIAL SCHOOLS</u>					

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Accred. Even./Adult H.S./Post-Grad.-Inst.:					
Salaries of Teachers	\$ 501,553.00	\$ -	\$ 501,553.00	\$ 494,993.50	\$ 6,559.50
Other Salaries for Instruction	141,879.00		141,879.00	95,745.50	46,133.50
General Supplies	12,700.00	(726.78)	11,973.22	11,973.22	-
Textbooks	3,000.00		3,000.00	2,364.46	635.54
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	659,132.00	(726.78)	658,405.22	605,076.68	53,328.54
Accred. Even./Adult H.S./Post-Grad.-Supp. Service:					
Salaries	748,498.00		748,498.00	682,710.98	65,787.02
Personal Services - Employee Benefits	263,675.00		263,675.00	231,112.72	32,562.28
Other Purchased Services (400-500 Series)	16,000.00	2,256.58	18,256.58	15,460.17	2,796.41
Supplies and Materials	8,000.00		8,000.00	6,857.02	1,142.98
Other Objects	3,000.00		3,000.00	2,235.09	764.91
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	1,039,173.00	2,256.58	1,041,429.58	938,375.98	103,053.60
Total Accred. Even./Adult H.S./Post-Grad.	1,698,305.00	1,529.80	1,699,834.80	1,543,452.66	156,382.14
TOTAL SPECIAL SCHOOLS	1,698,305.00	1,529.80	1,699,834.80	1,543,452.66	156,382.14
Transfer of Funds to Charter Schools	4,409,396.00		4,409,396.00	4,056,181.00	(353,215.00)
TOTAL EXPENDITURES	138,770,872.00	562,939.42	139,231,245.42	139,715,339.61	(637,309.19)
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	(5,602,184.00)	(82,986.42)	(5,582,604.42)	1,927,106.52	7,509,710.94
Other Financing Sources:					
Operating Transfer In:					
Contribution to School-Based Budgets - General Fund	81,574,263.00	(17,848,347.00)	63,725,916.00	56,348,402.94	(7,377,513.06)
Early Childhood Program Aid-Prior Year Carryover	545,270.00		545,270.00	545,270.00	
Operating Transfer Out:					
Contribution to School-Based Budgets	(81,574,263.00)	17,848,347.00	(63,725,916.00)	(56,348,402.94)	7,377,513.06
Total Other Financing Sources	545,270.00		545,270.00	545,270.00	
Excess (Deficiency) of Revenues and Other Financing Sources					
Over/(Under) Expenditures and Other Financing Sources (Uses)	(5,056,914.00)	(82,986.42)	(5,037,334.42)	2,472,376.52	7,509,710.94
Fund Balance, July 1	13,766,017.30		13,766,017.30	13,870,596.02	104,578.72
Fund Balance, June 30	\$ 8,709,103.30	\$ (82,986.42)	\$ 8,728,682.88	\$ 16,342,972.54	\$ 7,614,289.66
Recapitulation:					
Reserve for Encumbrances				\$ 1,554,609.70	
Capital Reserve				75.00	
Designated for Subsequent Years Expenditures				12,402,422.00	
Unrestricted Fund Balance				2,385,865.84	
				16,342,972.54	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				(8,922,110.06)	
Fund Balance per Governmental Funds (GAAP)				\$ 7,420,862.48	

NEW BRUNSWICK CITY SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Operating Fund 11 - 13	Total General Fund	Operating Fund 11 - 13	Budget Transfer Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Final Budget Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Actual Blended Resource Fund 15	Total General Fund
REVENUES:											
Local Sources:											
Local Tax Levy	\$ 27,326,591.00	\$ 27,326,591.00	\$ -	\$ -	\$ 27,326,591.00	\$ 27,326,591.00	\$ -	\$ 27,326,591.00	\$ -	\$ -	\$ 27,326,591.00
Miscellaneous	503,000.00	503,000.00			503,000.00	503,000.00		503,000.00			503,000.00
Total - Local Sources	27,829,591.00	27,829,591.00			27,829,591.00	27,829,591.00		27,829,591.00			28,332,591.00
State Sources:											
Extracurricular Aid	185,892.00	185,892.00			185,892.00	185,892.00		185,892.00			185,892.00
Categorical Special Education Aid	4,100,547.00	4,100,547.00			4,100,547.00	4,100,547.00		4,100,547.00			4,100,547.00
Equalization Aid	96,009,508.00	96,009,508.00	(17,420,547.00)		78,588,961.00	78,588,961.00		78,588,961.00			78,588,961.00
Categorical Security Aid	3,039,353.00	3,039,353.00			3,039,353.00	3,039,353.00		3,039,353.00			3,039,353.00
Categorical Transportation Aid	1,710,837.00	1,710,837.00	479,853.00		1,710,837.00	1,710,837.00		1,710,837.00			1,710,837.00
Adult Edu/Consolidated AP											
TPAF Pension (On-Behalf - Nonbudgeted)											
TPAF Social Security (Reimbursed - Nonbudgeted)											
Total State Sources	105,046,137.00	105,046,137.00	(16,940,694.00)		88,105,443.00	88,105,443.00		88,105,443.00			88,105,443.00
Federal Sources:											
ARRA-ESF											
ARRA-GSF	295,960.00	295,960.00			295,960.00	295,960.00		295,960.00			295,960.00
Medical Assistance Program	295,960.00	295,960.00			295,960.00	295,960.00		295,960.00			295,960.00
Total - Federal Sources	591,920.00	591,920.00			591,920.00	591,920.00		591,920.00			591,920.00
Total Revenues	133,189,695.00	133,189,695.00	(16,940,694.00)		116,228,994.00	116,228,994.00		116,228,994.00			124,221,869.13
EXPENDITURES											
Current Expense											
Regular Programs - Instruction:											
Salaries of Teachers	175,000.00	175,000.00	(49,800.00)		125,200.00	125,200.00		125,200.00			125,200.00
Salaries of Instruction	4,000,000.00	4,000,000.00	152,800.00		4,152,800.00	4,152,800.00		4,152,800.00			4,152,800.00
Salaries of Teachers	323,000.00	323,000.00	(175,913.00)		147,087.00	147,087.00		147,087.00			147,087.00
Salaries of Teachers	232,000.00	232,000.00	7,000.00		239,000.00	239,000.00		239,000.00			239,000.00
Regular Programs - Home Instruction:											
Salaries of Teachers	100,000.00	100,000.00			100,000.00	100,000.00		100,000.00			100,000.00
Other Salaries for Instruction	290,000.00	290,000.00			290,000.00	290,000.00		290,000.00			290,000.00
Purchased Professionals-Educational Services											
Regular Programs - Undistructed Instruction:											
Salaries for Instruction	1,194,705.00	1,194,705.00	61,700.00		1,256,405.00	1,256,405.00		1,256,405.00			1,256,405.00
Purchased Technical Services	39,000.00	39,000.00			39,000.00	39,000.00		39,000.00			39,000.00
Other Purchased Services (400-500 Series)	439,000.00	439,000.00			439,000.00	439,000.00		439,000.00			439,000.00
General Supplies	823,000.00	823,000.00	1,272,800.00		1,695,800.00	1,695,800.00		1,695,800.00			1,695,800.00
Textbooks	246,000.00	246,000.00	(96,787.00)		149,213.00	149,213.00		149,213.00			149,213.00
Other Objects	29,500.00	29,500.00			29,500.00	29,500.00		29,500.00			29,500.00
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,999,000.00	3,999,000.00	(565,690.21)		3,433,309.79	3,433,309.79		3,433,309.79			3,433,309.79
SPECIAL EDUCATION - INSTRUCTION											
Cognitive - Mild:											
Salaries of Teachers	116,063.00	116,063.00	29,850.00		145,913.00	145,913.00		145,913.00			145,913.00
Salaries for Instruction	135,071.00	135,071.00	(17,500.00)		117,571.00	117,571.00		117,571.00			117,571.00
General Supplies	8,000.00	8,000.00			8,000.00	8,000.00		8,000.00			8,000.00
Total Cognitive - Mild	259,134.00	259,134.00	12,350.00		271,484.00	271,484.00		271,484.00			271,484.00
Language and/or Language Disabilities:											
Salaries of Teachers	2,818,482.00	2,818,482.00	(208,300.00)		2,610,182.00	2,610,182.00		2,610,182.00			2,610,182.00
Salaries for Instruction	1,268,773.00	1,268,773.00	138,700.00		1,407,473.00	1,407,473.00		1,407,473.00			1,407,473.00
General Supplies	24,100.00	24,100.00			24,100.00	24,100.00		24,100.00			24,100.00
Textbooks	23,000.00	23,000.00			23,000.00	23,000.00		23,000.00			23,000.00
TOTAL LEARNING and/or LANGUAGE DISABILITIES	4,134,355.00	4,134,355.00	(69,600.00)		4,064,755.00	4,064,755.00		4,064,755.00			4,064,755.00
Visual Impairments:											
Purchased Professionals-Educational Services	46,000.00	46,000.00			46,000.00	46,000.00		46,000.00			46,000.00
TOTAL VISUAL IMPAIRMENTS	46,000.00	46,000.00			46,000.00	46,000.00		46,000.00			46,000.00
Behavioral Disabilities:											
Salaries of Teachers	147,213.00	147,213.00			147,213.00	147,213.00		147,213.00			147,213.00
Salaries for Instruction	35,400.00	35,400.00			35,400.00	35,400.00		35,400.00			35,400.00
General Supplies	1,000.00	1,000.00			1,000.00	1,000.00		1,000.00			1,000.00
Textbooks	500.00	500.00			500.00	500.00		500.00			500.00
TOTAL BEHAVIORAL DISABILITIES	184,113.00	184,113.00			184,113.00	184,113.00		184,113.00			184,113.00
Multiple Disabilities:											
Salaries of Teachers	470,036.00	470,036.00	37,800.00		507,836.00	507,836.00		507,836.00			507,836.00
Salaries for Instruction	444,175.00	444,175.00	209,600.00		653,775.00	653,775.00		653,775.00			653,775.00
General Supplies	4,500.00	4,500.00			4,500.00	4,500.00		4,500.00			4,500.00
Textbooks	3,500.00	3,500.00			3,500.00	3,500.00		3,500.00			3,500.00
TOTAL MULTIPLE DISABILITIES	918,211.00	918,211.00	247,700.00		1,165,911.00	1,165,911.00		1,165,911.00			1,165,911.00
Total Expenditures	133,189,695.00	133,189,695.00	(16,940,694.00)		116,228,994.00	116,228,994.00		116,228,994.00			124,221,869.13

NEW BRUNSWICK CITY SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Operating Fund 11 - 13	Original Budget Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Budget Transfer Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Final Budget Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Actual Blended Resource Fund 15	Total General Fund
Resource Room/Resource Center:												
03860 Salaries of Teachers	\$ -	\$ 4,681,145.00	\$ 4,951,145.00	\$ -	\$ 42,750.00	\$ 4,993,895.00	\$ -	\$ 4,993,895.00	\$ 4,993,895.00	\$ -	\$ 4,897,000.69	\$ 4,897,000.69
03870 Other Salaries for Instruction		310,100.00	310,100.00		52,200.00	372,300.00		372,300.00	372,300.00		342,298.65	342,298.65
03910 General Supplies		16,900.00	16,900.00		72.92	16,972.92		16,972.92	16,972.92		10,431.03	10,431.03
03920 Textbooks		3,100.00	3,100.00					11,000.00	11,000.00		10,457.70	10,457.70
03940 Total Resource Room/Resources Center		5,288,145.00	5,288,145.00		105,022.92	5,393,167.92		5,393,167.92	5,393,167.92		5,350,156.07	5,350,156.07
Preschool Disabilities - Part-Time:												
04040 Salaries of Teachers	39,200.00		39,200.00	6,000.00		45,200.00		45,200.00	45,200.00	18,434.00	18,434.00	18,434.00
04120 Total Preschool Disabilities - Part-Time	39,200.00		39,200.00	6,000.00		45,200.00		45,200.00	45,200.00	18,434.00	18,434.00	18,434.00
Preschool Disabilities - Full-Time:												
04130 Salaries of Teachers		497,394.00	497,394.00		(136,400.00)	360,994.00		360,994.00	360,994.00		322,760.28	322,760.28
04140 Other Salaries for Instruction		647,133.00	647,133.00		(164,800.00)	482,333.00		482,333.00	482,333.00		422,679.45	422,679.45
04180 General Supplies		6,000.00	6,000.00			6,000.00		6,000.00	6,000.00		500.00	500.00
04210 Total Preschool Disabilities - Full-Time		1,150,527.00	1,150,527.00		(301,200.00)	849,327.00		849,327.00	849,327.00		745,939.73	745,939.73
04800 TOTAL SPECIAL EDUCATION - INSTRUCTION	85,200.00	11,954,092.00	12,039,292.00	6,000.00	(5,927.08)	12,033,364.92		12,033,364.92	12,033,364.92	18,434.00	11,983,098.89	11,983,098.89
Bilingual Education - Instruction:												
04800 Salaries of Teachers		5,549,405.00	5,549,405.00		(36,900.00)	5,512,505.00		5,512,505.00	5,512,505.00		5,033,241.97	5,033,241.97
04810 Other Salaries for Instruction		270,393.00	270,393.00		36,900.00	307,293.00		307,293.00	307,293.00		168,002.64	168,002.64
04820 General Supplies		65,000.00	65,000.00		145.85	65,145.85		65,145.85	65,145.85		49,697.59	49,697.59
04860 Textbooks		38,000.00	38,000.00			38,000.00		38,000.00	38,000.00		23,579.25	23,579.25
04880 Total Bilingual Education - Instruction		5,892,798.00	5,892,798.00		145.85	5,892,943.85		5,892,943.85	5,892,943.85		5,274,521.45	5,274,521.45
Before/After School Programs - Instruction												
05040 Salaries of Teachers		526,200.00	526,200.00		(250,000.00)	276,200.00		276,200.00	276,200.00		48,163.50	48,163.50
05050 Other Purchased Services (400-500 Series)		1,172,000.00	1,172,000.00			1,172,000.00		1,172,000.00	1,172,000.00		1,172,000.00	1,172,000.00
05060 Supplies and Materials		24,000.00	24,000.00			24,000.00		24,000.00	24,000.00		7,844.68	7,844.68
05080 Total Before/After School Programs - Instruction		1,722,200.00	1,722,200.00		(250,000.00)	1,472,200.00		1,472,200.00	1,472,200.00		1,228,009.18	1,228,009.18
School/Spn. Co-curricular Activs. - Inst.												
05040 Purchased Services (300-500 Series)		42,049.00	42,049.00		2,690.00	44,739.00		44,739.00	44,739.00		2,690.00	2,690.00
05050 Supplies and Materials		42,049.00	42,049.00		4,628.50	46,677.50		46,677.50	46,677.50		4,628.50	4,628.50
05080 Total School/Spn. Co-curricular Activs. - Inst.		84,098.00	84,098.00		7,208.50	91,306.50		91,306.50	91,306.50		7,208.50	7,208.50
School/Spn. Athletics - Inst.												
6090 Salaries	250,000.00		250,000.00	240,000.00		490,000.00		490,000.00	490,000.00	376,662.01	376,662.01	376,662.01
6100 Other Purchased Services	88,000.00		88,000.00	(15,000.00)		73,000.00		73,000.00	73,000.00	141,861.78	141,861.78	141,861.78
6110 Supplies and Materials	90,000.00		90,000.00	25,000.00		115,000.00		115,000.00	115,000.00	114,369.70	114,369.70	114,369.70
6120 Other Objects	11,000.00		11,000.00	(71.40)		10,928.60		10,928.60	10,928.60	10,928.60	10,928.60	10,928.60
6140 Total School/Spn. Athletics - Inst.	439,000.00		439,000.00	249,928.60		688,928.60		688,928.60	688,928.60	572,602.09	572,602.09	572,602.09
Community Service Programs - Operations:												
06210 Salaries	42,049.00		42,049.00	42,049.00		84,098.00		84,098.00	84,098.00	25,316.00	25,316.00	25,316.00
06220 Total Community Service Programs - Operations	42,049.00		42,049.00	42,049.00		84,098.00		84,098.00	84,098.00	25,316.00	25,316.00	25,316.00
Total Instruction	3,655,249.00	51,822,458.00	55,487,707.00	621,608.81	(17,665,665.19)	38,822,041.61	4,168,957.81	34,153,872.82	36,656,730.53	3,143,499.44	29,539,296.87	32,672,735.11
Undistributed Expenditures - Instruction:												
06270 Tuition to Other LEAs Within the State - Regular	63,000.00		63,000.00	1,228.00		64,228.00		64,228.00	64,228.00	65,998.54	65,998.54	65,998.54
06280 Tuition to Other LEAs Within the State - Special	55,000.00		55,000.00	21,788.00		76,788.00		76,788.00	76,788.00	76,581.80	76,581.80	76,581.80
06310 Tuition to CSSD and Regional Day Schools	280,000.00		280,000.00	2,000.00		282,000.00		282,000.00	282,000.00	246,247.00	246,247.00	246,247.00
06320 Tuition to Private Schools for the Handicapped - Within State	6,754,000.00		6,754,000.00	1,407,700.63		8,161,700.63		8,161,700.63	8,161,700.63	7,059,567.80	7,059,567.80	7,059,567.80
06330 Tuition to Private Sch. Disabled and Other LEAs - Spl. OIS S	160,000.00		160,000.00	(46,594.00)		113,406.00		113,406.00	113,406.00	152,178.00	152,178.00	152,178.00
06340 Tuition - State Facilities	725,000.00		725,000.00	45,954.00		770,954.00		770,954.00	770,954.00	891,498.00	891,498.00	891,498.00
06350 Tuition - Other	400,000.00		400,000.00			400,000.00		400,000.00	400,000.00	444,498.00	444,498.00	444,498.00
06360 Total Undistributed Expenditures - Instruction	8,407,000.00		8,407,000.00	1,432,716.53		9,839,716.53		9,839,716.53	9,839,716.53	8,804,046.14	8,804,046.14	8,804,046.14
Undist. Expend. - Attend. and Social Work:												
06370 Salaries	297,288.00		297,288.00	(51,000.00)		246,288.00		246,288.00	246,288.00	236,194.65	236,194.65	236,194.65
06372 Salaries of Drop-Out Prevention Officer/Coordin		193,997.00	193,997.00	40,000.00		233,997.00		233,997.00	233,997.00	184,532.40	184,532.40	184,532.40
06374 Salaries of Family Liaison/Comm Parent Inv. Sps.		243,000.00	243,000.00	708.00		243,708.00		243,708.00	243,708.00	284,414.60	284,414.60	284,414.60
06400 Supplies and Materials	3,000.00		3,000.00			3,000.00		3,000.00	3,000.00	126.74	126.74	126.74
06420 Total Undist. Expend. - Attend. and Social Work	299,288.00		299,288.00	(51,000.00)		248,288.00		248,288.00	248,288.00	236,321.59	236,321.59	236,321.59
Undist. Expend. - Health Services:												
06430 Purchased Professional and Technical Services	384,443.00		384,443.00	24,900.00		409,343.00		409,343.00	409,343.00	327,769.07	327,769.07	327,769.07
06440 Other Purchased Services (400-500 Series)	108,500.00		108,500.00	(207,493.63)		(98,993.63)		(98,993.63)	(98,993.63)	80,850.25	80,850.25	80,850.25
06450 Supplies and Materials	31,200.00		31,200.00	96.22		31,296.22		31,296.22	31,296.22	14,453.47	14,453.47	14,453.47
06480 Total Undist. Expend. - Health Services	524,143.00		524,143.00	(182,593.63)		341,549.37		341,549.37	341,549.37	1,305,505.85	1,305,505.85	1,305,505.85
Undist. Expend. - Other Supp. Serv. Students - Reg.:												
06490 Salaries of Other Professional Staff	1,230,276.00		1,230,276.00	210,000.00		1,440,276.00		1,440,276.00	1,440,276.00	1,419,692.13	1,419,692.13	1,419,692.13
06500 Salaries of Secretarial and Clerical Assistants	357,119.00		357,119.00	69,100.00		426,219.00		426,219.00	426,219.00	423,794.60	423,794.60	423,794.60
06540 Other Purchased Services (400-500 Series)	9,000.00		9,000.00	5,816.70		14,816.70		14,816.70	14,816.70	1,344.89	1,344.89	1,344.89
06550 Supplies and Materials	11,500.00		11,500.00			11,500.00		11,500.00	11,500.00	5,303.52	5,303.52	5,303.52
06570 Total Undist. Expend. - Other Supp. Serv. Students - Reg.	1,607,895.00		1,607,895.00	284,916.70		1,892,811.70		1,892,811.70	1,892,811.70	1,650,128.14	1,650,128.14	1,650,128.14
Undist. Expend. - Other Supp. Serv. Students-Special Serv.:												
06580 Salaries of Other Professional Staff	2,533,525.00		2,533,525.00	73,000.00		2,606,525.00		2,606,525.00	2,606,525.00	2,606,473.95	2,606,473.95	2,606,473.95
06590 Salaries of Secretarial and Clerical Assistants	361,813.00		361,813.00			361,813.00		361,813.00	361,813.00	359,596.82	359,596.82	359,596.82
06590 Purchased Professional-Educational Services	12,000.00		12,000.00			12,000.00		12,000.00	12,000.00	9,838.75	9,838.75	9,838.75
06590 Supplies and Materials	20,000.00		20,000.00	1,640.36		21,640.36		21,640.36	21,640.36	1,661.87	1,661.87	1,661.87
06570 Other Objects	12,000.00		12,000.00			12,000.00		12,000.00	12,000.00	2,977,293.99	2,977,293.99	2,977,293.99
06570 Total Undist. Expend. - Other Supp. Serv. Special Serv.	2,939,338.00		2,939,338.00	74,640.36		3,013,978.36		3,013,978.36	3,013,978.36	2,977,293.99	2,977,293.99	2,977,293.99

NEW BRUNSWICK CITY SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Operating Fund 11-13	Original Budget Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Budget Transfer Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Final Budget Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Actual Blended Resource Fund 15	Total General Fund
Undist. Expend. - Improvement of Inst. Serv.:												
Salaries of Supervisor of Instruction	\$ 1,174,498.00	\$ 1,174,499.00	\$ 1,174,499.00	\$ (52,321.00)	\$ (52,321.00)	\$ (52,321.00)	\$ 1,122,178.00	\$ 1,122,178.00	\$ 1,122,178.00	\$ 1,072,468.63	\$ 1,072,468.63	\$ 1,072,468.63
Salaries of Other Professional Staff	243,071.00	350,729.00	350,729.00	2,999.00	2,999.00	2,999.00	353,728.00	353,728.00	353,728.00	352,958.94	352,958.94	352,958.94
Salaries of Secretary and Clerical Assistant	100,180.00	153,318.00	153,318.00				153,318.00	153,318.00	153,318.00	153,317.52	153,317.52	153,317.52
Other Salaries	115,509.00	115,509.00	115,509.00				115,509.00	115,509.00	115,509.00	40,180.00	40,180.00	40,180.00
Purchased Prof. - Educational Services	3,275,755.00	3,275,755.00	3,275,755.00	243.82	243.82	243.82	3,275,755.00	3,275,755.00	3,275,755.00	3,256,932.77	3,256,932.77	3,256,932.77
Other Purch. Services (400-500 Series)	8,000.00	8,000.00	8,000.00				8,000.00	8,000.00	8,000.00	1,246.03	1,246.03	1,246.03
Supplies and Materials	4,709,325.00	4,709,325.00	4,709,325.00	(49,078.18)	(49,078.18)	(49,078.18)	4,660,246.82	4,660,246.82	4,660,246.82	4,565,498.62	4,565,498.62	4,565,498.62
Total Undist. Expend. - Improvement of Inst. Serv.:												
Undist. Expend. - Edu. Media Serv./Sch. Library:												
Salaries	156,883.00	156,883.00	156,883.00	1.00	1.00	1.00	156,884.00	156,884.00	156,884.00	147,762.80	147,762.80	147,762.80
Salaries of Supervisors of Instruction	60,768.00	60,768.00	60,768.00				60,768.00	60,768.00	60,768.00	54,793.58	54,793.58	54,793.58
Salaries of Other Professional Staff	217,651.00	217,651.00	217,651.00	1.00	1.00	1.00	217,652.00	217,652.00	217,652.00	202,518.35	202,518.35	202,518.35
Total Undist. Expend. - Instructional Staff Training Serv.:												
Salaries	1,040,809.00	1,040,809.00	1,040,809.00	(120,000.00)	(120,000.00)	(120,000.00)	920,809.00	920,809.00	920,809.00	904,174.18	904,174.18	904,174.18
Salaries of Supervisors of Instruction	50,000.00	50,000.00	50,000.00				50,000.00	50,000.00	50,000.00	44,860.52	44,860.52	44,860.52
Salaries of Other Professional Staff	73,000.00	73,000.00	73,000.00	(3,385.00)	(3,385.00)	(3,385.00)	69,615.00	69,615.00	69,615.00	20,000.00	20,000.00	20,000.00
Other Purchased Professional Services	75,000.00	75,000.00	75,000.00	28,740.00	28,740.00	28,740.00	104,740.00	104,740.00	104,740.00	93,890.00	93,890.00	93,890.00
Purchased Technical Services	391,000.00	391,000.00	391,000.00	85,400.00	85,400.00	85,400.00	476,400.00	476,400.00	476,400.00	487,571.79	487,571.79	487,571.79
Communications/Telephone	15,000.00	15,000.00	15,000.00	7,500.00	7,500.00	7,500.00	22,500.00	22,500.00	22,500.00	6,195.63	6,195.63	6,195.63
BOE Other Purchased Services (400-500 Series)	530,000.00	530,000.00	530,000.00	21,634.06	21,634.06	21,634.06	550,534.06	550,534.06	550,534.06	534,711.52	534,711.52	534,711.52
Supplies and Materials	38,000.00	38,000.00	38,000.00	(5,000.00)	(5,000.00)	(5,000.00)	33,000.00	33,000.00	33,000.00	25,505.56	25,505.56	25,505.56
Supplies and Materials	52,100.00	52,100.00	52,100.00	5,135.00	5,135.00	5,135.00	57,235.00	57,235.00	57,235.00	10,000.00	10,000.00	10,000.00
Printing/Agendas, School District	26,500.00	26,500.00	26,500.00	5,924.95	5,924.95	5,924.95	32,424.95	32,424.95	32,424.95	31,824.43	31,824.43	31,824.43
Membership Dues and Fees	2,068,868.00	2,068,868.00	2,068,868.00	5,924.95	5,924.95	5,924.95	2,074,792.95	2,074,792.95	2,074,792.95	2,045,470.43	2,045,470.43	2,045,470.43
Total Undist. Expend. - Support Serv. - General Admin.:												
Salaries	2,807,530.00	2,807,530.00	2,807,530.00	110,180.00	110,180.00	110,180.00	2,697,350.00	2,697,350.00	2,697,350.00	2,617,720.00	2,617,720.00	2,617,720.00
Salaries of Principals/Assistant Principals	18,173.00	18,173.00	18,173.00	360.00	360.00	360.00	18,533.00	18,533.00	18,533.00	116,422.48	116,422.48	116,422.48
Salaries of Other Professional Staff	42,731.00	42,731.00	42,731.00	(53,900.00)	(53,900.00)	(53,900.00)	9,831.00	9,831.00	9,831.00	955,705.13	955,705.13	955,705.13
Salaries of Secretarial and Clerical Assistants	11,000.00	11,000.00	11,000.00	1,000.00	1,000.00	1,000.00	12,000.00	12,000.00	12,000.00	484.61	484.61	484.61
Purchased Professional and Technical Services	31,400.00	31,400.00	31,400.00	56,564.39	56,564.39	56,564.39	87,964.39	87,964.39	87,964.39	165,824.41	165,824.41	165,824.41
Other Purchased Services (400-500 Series)	18,000.00	18,000.00	18,000.00	(19,120.42)	(19,120.42)	(19,120.42)	9,879.58	9,879.58	9,879.58	53,703.87	53,703.87	53,703.87
Supplies and Materials	24,000.00	24,000.00	24,000.00	(4,490.00)	(4,490.00)	(4,490.00)	19,510.00	19,510.00	19,510.00	30,046.46	30,046.46	30,046.46
Other Objects	210,194.00	210,194.00	210,194.00	360.00	360.00	360.00	210,554.00	210,554.00	210,554.00	208,577.69	208,577.69	208,577.69
Total Undist. Expend. - Support Serv. - School Admin.:												
Salaries	1,895,724.00	1,895,724.00	1,895,724.00	132.86	132.86	132.86	1,895,856.86	1,895,856.86	1,895,856.86	1,780,272.24	1,780,272.24	1,780,272.24
Salaries of Principals/Assistant Principals	20,000.00	20,000.00	20,000.00				20,000.00	20,000.00	20,000.00	17,841.96	17,841.96	17,841.96
Salaries of Other Professional Staff	26,000.00	26,000.00	26,000.00	2,880.29	2,880.29	2,880.29	28,880.29	28,880.29	28,880.29	18,087.17	18,087.17	18,087.17
Salaries of Secretarial and Clerical Assistants	1,955,324.00	1,955,324.00	1,955,324.00	2,880.29	2,880.29	2,880.29	1,958,204.29	1,958,204.29	1,958,204.29	1,819,134.95	1,819,134.95	1,819,134.95
Other Objects	576,208.00	576,208.00	576,208.00	132.86	132.86	132.86	576,340.86	576,340.86	576,340.86	496,790.30	496,790.30	496,790.30
General Supplies	20,000.00	20,000.00	20,000.00				20,000.00	20,000.00	20,000.00	20,083.77	20,083.77	20,083.77
Printing/Agendas, School District	599,239.00	599,239.00	599,239.00	132.96	132.96	132.96	599,371.96	599,371.96	599,371.96	516,884.07	516,884.07	516,884.07
Total Undist. Expend. - Central Services:												
Salaries	3,693,693.00	3,693,693.00	3,693,693.00	(452,100.00)	(452,100.00)	(452,100.00)	3,241,593.00	3,241,593.00	3,241,593.00	3,231,505.37	3,231,505.37	3,231,505.37
Salaries of Principals/Assistant Principals	927,121.00	927,121.00	927,121.00	(108,900.00)	(108,900.00)	(108,900.00)	818,221.00	818,221.00	818,221.00	516,207.29	516,207.29	516,207.29
Salaries of Other Professional Staff	396,300.00	396,300.00	396,300.00	(104,100.00)	(104,100.00)	(104,100.00)	292,200.00	292,200.00	292,200.00	262,195.70	262,195.70	262,195.70
Salaries of Secretarial and Clerical Assistants	298,000.00	298,000.00	298,000.00	77,717.74	77,717.74	77,717.74	375,717.74	375,717.74	375,717.74	236,506.03	236,506.03	236,506.03
Purchased Professional and Technical Services	2,433,194.00	2,433,194.00	2,433,194.00	(588,954.26)	(588,954.26)	(588,954.26)	1,844,239.74	1,844,239.74	1,844,239.74	1,767,441.67	1,767,441.67	1,767,441.67
Other Purchased Services (400-500 Series)	1,228,000.00	1,228,000.00	1,228,000.00	177,839.14	177,839.14	177,839.14	1,405,839.14	1,405,839.14	1,405,839.14	945,287.00	945,287.00	945,287.00
Supplies and Materials	645,000.00	645,000.00	645,000.00	(1,219,207.40)	(1,219,207.40)	(1,219,207.40)	425,792.60	425,792.60	425,792.60	807,845.51	807,845.51	807,845.51
Other Objects	9,322,298.00	9,322,298.00	9,322,298.00	80,500.00	80,500.00	80,500.00	9,402,798.00	9,402,798.00	9,402,798.00	9,313,869.67	9,313,869.67	9,313,869.67
Total Undist. Expend. - Other Opera. and Main. of Plant:												
Salaries	15,000.00	15,000.00	15,000.00	1,775,000.00	1,775,000.00	1,775,000.00	1,790,000.00	1,790,000.00	1,790,000.00	1,515,651.84	1,515,651.84	1,515,651.84
Salaries of Principals/Assistant Principals	16,000.00	16,000.00	16,000.00	1,175,000.00	1,175,000.00	1,175,000.00	1,191,000.00	1,191,000.00	1,191,000.00	37,005.93	37,005.93	37,005.93
Salaries of Other Professional Staff	105,000.00	105,000.00	105,000.00	195,000.00	195,000.00	195,000.00	299,000.00	299,000.00	299,000.00	15,676.85	15,676.85	15,676.85
Salaries of Secretarial and Clerical Assistants	2,445,892.00	2,445,892.00	2,445,892.00	1,440,500.00	1,440,500.00	1,440,500.00	3,886,392.00	3,886,392.00	3,886,392.00	3,178,190.48	3,178,190.48	3,178,190.48
Other Objects	94,059.00	94,059.00	94,059.00	37,008.00	37,008.00	37,008.00	131,067.00	131,067.00	131,067.00	83,135.00	83,135.00	83,135.00
General Supplies	2,000.00	2,000.00	2,000.00	(67,008.00)	(67,008.00)	(67,008.00)	1,330.00	1,330.00	1,330.00	2,000.00	2,000.00	2,000.00
Total Undist. Expend. - Security												
Salaries	102,038.00	102,038.00	102,038.00	1,750,137.00	1,750,137.00	1,750,137.00	1,852,175.00	1,852,175.00	1,852,175.00	1,854,333.92	1,854,333.92	1,854,333.92
Total Undist. Expend. - Student Transportation Serv.:												
Salaries of Non-Instructional Aides	135,200.00	135,200.00	135,200.00	3,000.00	3,000.00	3,000.00	138,200.00	138,200.00	138,200.00	122,589.09	122,589.09	122,589.09
Salaries of Pugh Trans. (Between Home and School) - Regular	3,000.00	3,000.00	3,000.00				3,000.00	3,000.00	3,000.00	66.20	66.20	66.20
Other Objects												

NEW BRUNSWICK CITY SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget			Budget Transfer			Final Budget			Actual			
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	
07260 Contract Services - (Between Home and School) - Vendors	4,524,350.00		4,524,350.00			4,524,350.00			4,524,350.00			3,955,851.84	
07270 Contract Services (Other than Between Home and School) - Vendors	2,974,600.00	46,000.00	2,974,600.00	50,000.00	46,000.00	2,974,600.00	50,000.00	46,000.00	2,974,600.00	46,000.00	31,346.34	77,815.01	
07280 Contract Services (Sp. Ed. Schools) - Vendors	150,000.00		150,000.00	150,000.00		150,000.00	150,000.00		150,000.00			2,925,716.94	
07290 Contract Services (Other than Between Home and School) - Transportation	150,000.00		150,000.00	150,000.00		150,000.00	150,000.00		150,000.00			114,394.31	
07310 Misc. Purchased Services - Transportation	8,107,190.00	49,000.00	8,156,190.00	8,107,190.00	49,000.00	8,156,190.00	8,107,190.00	49,000.00	8,156,190.00	49,000.00	33,129.70	150,000.00	
07350 Total Undist. Expend. - Student Transportation Serv.													7,348,205.75

NEW BRUNSWICK CITY SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Operating Fund 11 - 13	Original Budget Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Budget Transfer Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Final Budget Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Actual Blended Resource Fund 15	Total General Fund
UNALLOCATED BENEFITS:												
12620 Social Security Contributions	\$ 1,637,600.00	\$ -	\$ 1,637,600.00	\$ (310,900.00)	\$ -	\$ (310,900.00)	\$ 1,526,600.00	\$ 1,526,600.00	\$ 1,526,600.00	\$ 1,526,600.00	\$ 1,526,600.00	\$ 1,526,600.00
12640 Other Retirement Contributions - Regular	1,470,000.00	-	1,470,000.00	-	-	-	1,470,000.00	1,470,000.00	1,470,000.00	1,470,000.00	1,470,000.00	1,470,000.00
12650 Unemployment Compensation	565,270.00	17,381,985.00	17,947,255.00	500,000.00	1,981.01	501,981.01	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00	675,000.00
12670 Workmen's Compensation	2,657,600.00	17,381,985.00	20,039,585.00	(188,100.00)	(187,138.88)	1,961.12	1,085,270.00	1,085,270.00	1,085,270.00	1,085,270.00	1,085,270.00	1,085,270.00
12680 Health Benefits	94,000.00	212,000.00	306,000.00	5,680.00	5,680.00	11,360.00	2,488,750.00	2,488,750.00	2,488,750.00	2,488,750.00	2,488,750.00	2,488,750.00
12700 Other Retirement Benefits	7,531,660.00	17,391,985.00	24,923,645.00	5,860.00	1,961.01	7,821.01	99,680.00	99,680.00	99,680.00	99,680.00	99,680.00	99,680.00
12710 Total UNALLOCATED BENEFITS	10,897,130.00	35,087,975.00	45,985,105.00	1,222,564.90	(17,264,756.28)	28,720,348.62	212,000.00	212,000.00	212,000.00	212,000.00	212,000.00	212,000.00
12720 Total PERSONAL SERVICES - EMPLOYEE BENEFITS	10,897,130.00	35,087,975.00	45,985,105.00	1,222,564.90	(17,264,756.28)	28,720,348.62	212,000.00	212,000.00	212,000.00	212,000.00	212,000.00	212,000.00
07670 Total UNDISTRIBUTED EXPENDITURES	50,192,740.00	28,172,805.00	78,365,545.00	1,400,958.08	373,815.80	1,774,773.88	51,583,686.09	29,549,671.90	81,440,317.99	55,746,610.15	28,608,391.70	82,554,001.85
07560 TOTAL GENERAL CURRENT EXPENSE	59,897,990.00	80,996,283.00	139,894,273.00	2,222,564.90	(17,264,756.28)	1,057,808.62	56,080,353.90	63,170,484.72	118,791,046.62	58,888,108.59	59,337,628.37	115,228,736.96
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
07730 Grades 9-12		629,000.00	629,000.00		(459,000.00)	170,000.00		70,000.00	70,000.00		63,270.00	53,270.00
08130 Special Education - Instruction:		50,000.00	50,000.00			50,000.00		50,000.00	50,000.00		18,625.65	18,625.65
08140 Under Expense - Support Serv. - Inst. Staff		775,000.00	775,000.00	(25,000.00)		750,000.00		750,000.00	750,000.00		750,000.00	750,000.00
08150 Under Expense - Support Serv. - School Admin.		775,000.00	775,000.00	(25,000.00)		750,000.00		750,000.00	750,000.00		750,000.00	750,000.00
08230 Total Equipment	775,000.00	1,939,000.00	2,714,000.00	(50,000.00)	(459,000.00)	2,205,000.00		120,000.00	120,000.00		71,895.65	821,895.65
Special Education - Non Instructional Equipment:												
08240 Undistributed Expenditures - School Admin.	783,987.00	783,987.00	1,567,974.00	(86,334.00)		1,481,640.00		1,481,640.00	1,481,640.00		596,476.34	596,476.34
08250 Total Noninstructional Equipment	783,987.00	783,987.00	1,567,974.00	(86,334.00)		1,481,640.00		1,481,640.00	1,481,640.00		596,476.34	596,476.34
Facilities Acquisition and Construction Services:												
08270 Construction Services	212,000.00	212,000.00	424,000.00			424,000.00		424,000.00	424,000.00		50,050.00	50,050.00
08280 Total Facilities Acquisition and Construction Services	212,000.00	212,000.00	424,000.00			424,000.00		424,000.00	424,000.00		50,050.00	50,050.00
TOTAL CAPITAL OUTLAY	1,568,987.00	576,000.00	2,144,987.00	(111,334.00)	(459,000.00)	1,574,653.00	1,568,987.00	120,000.00	1,688,987.00	1,306,526.34	71,895.65	1,458,421.99
Accred. Even./Adult H.S./Post-Grad. - Instruction:												
08920 Salaries/Fringe	501,553.00	501,553.00	1,003,106.00			1,003,106.00	601,553.00	601,553.00	601,553.00	484,593.50	484,593.50	484,593.50
08930 Other Salaries	141,879.00	141,879.00	283,758.00			283,758.00	141,879.00	141,879.00	141,879.00	95,745.50	95,745.50	95,745.50
08940 General Instruction	12,700.00	12,700.00	25,400.00	(726.78)		24,673.22	11,973.22	11,973.22	11,973.22	11,973.22	11,973.22	11,973.22
08950 Textbooks	3,000.00	3,000.00	6,000.00			6,000.00	3,000.00	3,000.00	3,000.00	2,364.46	2,364.46	2,364.46
08960 Total Accred. Even./Adult H.S./Post-Grad. - Instruction	659,132.00	659,132.00	1,318,264.00	(726.78)		1,317,537.22	618,405.22	618,405.22	618,405.22	605,076.68	605,076.68	605,076.68
Accred. Even./Adult H.S./Post-Grad. - Supp. Service:												
08970 Salaries	748,498.00	748,498.00	1,496,996.00			1,496,996.00	748,498.00	748,498.00	748,498.00	682,710.88	682,710.88	682,710.88
08980 Personal Services - Employee Benefits	263,675.00	263,675.00	527,350.00	2,256.58		529,606.58	263,675.00	263,675.00	263,675.00	231,112.72	231,112.72	231,112.72
08990 Other Purchased Services (400-500 Series)	16,000.00	16,000.00	32,000.00			32,000.00	16,256.58	16,256.58	16,256.58	15,460.17	15,460.17	15,460.17
08940 Supplies and Materials	8,000.00	8,000.00	16,000.00			16,000.00	8,000.00	8,000.00	8,000.00	6,857.02	6,857.02	6,857.02
08950 Other Objects	3,000.00	3,000.00	6,000.00	2,256.58		8,256.58	3,000.00	3,000.00	3,000.00	2,255.09	2,255.09	2,255.09
08960 Total Accred. Even./Adult H.S./Post-Grad. - Supp. Service	1,039,173.00	1,039,173.00	2,078,346.00	2,256.58		2,080,602.58	1,041,429.58	1,041,429.58	1,041,429.58	936,376.98	936,376.98	936,376.98
08970 Total Accred. Even./Adult H.S./Post-Grad.	1,688,305.00	1,688,305.00	3,376,610.00	1,629.80		3,388,239.80	1,688,934.80	1,688,934.80	1,688,934.80	1,543,452.66	1,543,452.66	1,543,452.66

NEW BRUNSWICK CITY SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund Fund 11 - 13	Total General Fund	Blended Resource Fund 15	Operating Fund Fund 11 - 13	Total General Fund	Blended Resource Fund 15	Operating Fund Fund 11 - 13	Total General Fund	Blended Resource Fund 15	Operating Fund Fund 11 - 13	Total General Fund	Blended Resource Fund 15
09460 TOTAL SPECIAL SCHOOLS	\$ 1,698,305.00	\$ 1,698,305.00	\$ -	\$ 1,629.80	\$ 1,629.80	\$ -	\$ 1,698,834.80	\$ 1,699,834.80	\$ 1,543,452.66	\$ 1,543,452.66	\$ -	\$ -
Transfer of Funds to Charter Schools	4,409,396.00	4,409,396.00	-	4,409,396.00	4,409,396.00	-	4,409,396.00	4,409,396.00	4,656,191.00	4,656,191.00	-	-
09470 TOTAL EXPENDITURES	61,534,677.00	143,108,940.00	61,574,263.00	2,224,094.70	(15,519,672.59)	(17,743,769.28)	63,758,771.70	63,830,484.72	65,893,298.69	65,893,298.69	56,409,524.02	56,409,524.02
Excess (Deficiency) or Revenues Over/(Under) Expenditures	71,634,011.00	(8,940,252.00)	(61,574,263.00)	(19,164,668.70)	(1,420,820.42)	17,743,769.28	52,469,322.30	(63,830,484.72)	58,336,630.54	58,336,630.54	(56,409,524.02)	(56,409,524.02)
Other Financing Sources:												
Operating Transfer In:												
Contribution to School-Based Budgets - General Fund	545,270.00	81,574,263.00	81,574,263.00	17,848,347.00	(17,848,347.00)	(17,848,347.00)	545,270.00	63,725,916.00	63,725,916.00	545,270.00	63,725,916.00	63,725,916.00
Early Childhood Program All-Prior Year Carryover	(61,574,263.00)	(61,574,263.00)	81,574,263.00	17,848,347.00	17,848,347.00	(17,848,347.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)
Operating Transfer Out:												
Contribution to School-Based Budgets	(61,028,693.00)	545,270.00	81,574,263.00	17,848,347.00	17,848,347.00	(17,848,347.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)	(63,725,916.00)
Total Other Financing Sources:												
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(6,394,982.00)	19,394,982.00	104,578.72	(1,316,341.70)	(1,420,820.42)	(104,578.72)	(10,711,323.70)	(10,815,902.42)	2,533,497.60	2,533,497.60	(61,121.08)	(61,121.08)
Fund Balance, July 1	13,766,017.30	13,870,596.02	104,578.72				13,766,017.30	13,870,596.02	13,766,017.30	13,766,017.30	104,578.72	104,578.72
Fund Balance, June 30	\$ 4,371,035.30	\$ 4,475,614.02	\$ 104,578.72	\$ (1,316,341.70)	\$ (1,420,820.42)	\$ (104,578.72)	\$ 3,064,693.60	\$ 3,064,693.60	\$ 16,299,514.90	\$ 16,299,514.90	\$ 43,457.64	\$ 43,457.64

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FISCAL YEAR ENDED JUNE 30, 2010

C-1b

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
REVENUES:					
Federal Sources:					
ARRA-GSF	\$ -	\$ 649,242.00	\$ 649,242.00	\$ 649,242.00	\$ -
Total - Federal Sources	<u> </u>	<u>649,242.00</u>	<u>649,242.00</u>	<u>649,242.00</u>	<u> </u>
Total Revenues	<u> </u>	<u>649,242.00</u>	<u>649,242.00</u>	<u>649,242.00</u>	<u> </u>
EXPENDITURES					
Current Expense:					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers		342,541.27	342,541.27	342,541.27	
Grades 6-8 - Salaries of Teachers		165,981.71	165,981.71	165,981.71	
Grades 9-12 - Salaries of Teachers		140,719.02	140,719.02	140,719.02	
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>649,242.00</u>	<u>649,242.00</u>	<u>649,242.00</u>	
Total Instruction		<u>649,242.00</u>	<u>649,242.00</u>	<u>649,242.00</u>	
TOTAL GENERAL CURRENT EXPENSE		<u>649,242.00</u>	<u>649,242.00</u>	<u>649,242.00</u>	
TOTAL EXPENDITURES		<u>649,242.00</u>	<u>649,242.00</u>	<u>649,242.00</u>	
Excess (Deficiency) of Revenues Over/(Under) Expenditures					
Fund Balance, July 1					
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	C-1c Variance Final to Actual Favorable (Unfavorable)
REVENUES:					
Federal Sources:					
ARRA-ESF	\$ -	\$ 16,771,305.00	\$ 16,771,305.00	\$ 16,771,305.00	\$ -
Total - Federal Sources	<u> </u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u> </u>
Total Revenues	<u> </u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u> </u>
EXPENDITURES					
Current Expense:					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers		8,848,509.35	8,848,509.35	8,848,509.35	
Grades 6-8 - Salaries of Teachers		4,287,631.56	4,287,631.56	4,287,631.56	
Grades 9-12 - Salaries of Teachers		3,635,164.09	3,635,164.09	3,635,164.09	
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	
Total Instruction		<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	
TOTAL GENERAL CURRENT EXPENSE		<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	
TOTAL EXPENDITURES		<u>16,771,305.00</u>	<u>16,771,305.00</u>	<u>16,771,305.00</u>	
Excess (Deficiency) of Revenues Over/(Under) Expenditures					
Fund Balance, July 1					
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Federal Sources	\$ 9,038,082.74	\$ 1,545,843.06	\$ 10,583,925.80	\$ 8,541,292.41	\$ (2,042,633.39)
State Sources	18,844,335.65	3,223,071.34	22,067,406.99	17,808,531.48	(4,258,875.51)
Local Sources	200,488.29	34,290.84	234,779.13	189,468.18	(45,310.95)
Total Revenues	28,082,906.68	4,803,205.24	32,886,111.92	26,539,292.07	(6,346,819.85)
EXPENDITURES:					
Instruction					
Salaries	3,700,665.00	2,063,214.15	5,763,879.15	4,026,883.33	1,736,995.82
Salaries of Teachers	1,176,163.00	(18,093.49)	1,158,069.51	1,096,647.51	61,422.00
Other Salaries for Instruction	489,201.00	34,505.61	523,706.61	523,706.61	
Purchased Professional and Technical Services		10,790.88	10,790.88	10,790.88	
Purchased Professional - Educational Services	300.00		300.00		300.00
Other Purchased Services	4,555,176.00	(2,533,102.10)	2,022,073.90	1,534,509.54	487,564.36
Supplies and Materials	2,150.00	72,232.94	74,382.94	74,382.94	
General Supplies	85,970.00	1,608,833.02	1,694,803.02	672,932.85	1,021,870.17
Other Objects	114,669.68	27,147.25	141,816.93	80,428.54	61,388.39
Total Instruction	10,124,294.68	1,265,528.26	11,389,822.94	8,020,282.20	3,369,540.74
Support Services					
Salaries	9,305.00	511,621.00	520,926.00	348,789.22	172,136.78
Salaries of Supervisor of Instruction	231,840.00		231,840.00	227,600.22	4,239.78
Salaries of Program Directors	557,375.00	(432,000.00)	125,375.00		125,375.00
Salaries of Other Professional Staff 200-104	831,560.00	(28,760.00)	802,800.00	593,437.45	209,362.55
Salaries of Secretaries and Clerical Assistants	152,367.00		152,367.00	152,261.19	105.81
Other Salaries	75,564.00	432,000.00	507,564.00	506,635.48	928.52
Personal Services - Employee Benefits 200-200	942,460.00	898,820.72	1,841,280.72	1,861,007.18	(19,726.46)
Purchased Professional - Technical Services	58,000.00	866,269.62	924,269.62	16,196.01	908,073.61
Purchased Prof and Tech Services - Contracted Pre-K	14,202,237.00		14,202,237.00	12,808,448.90	1,393,788.10
Purchased Professional - Educational Services	771,927.00	388,265.58	1,160,192.58	1,078,569.58	81,623.00
Other Purchased Services (400-500 Series)	23,996.00	137,927.00	161,923.00	59,302.65	102,620.35
Contracted Services (Other Than Between Home and School) - Grant Agreements				1,908.24	(1,908.24)
Travel	17,938.00	13,864.06	31,802.06	18,821.44	12,980.62
Miscellaneous Purchased Services		9,621.08	9,621.08	9,621.08	
Supplies and Materials	60,842.00	26,176.12	87,018.12	62,216.27	24,801.85
General Supplies		4,985.26	4,985.26	4,985.26	
Other Object	22,991.00	26,727.65	49,718.65	28,853.33	20,865.32
Miscellaneous Expenditures	210.00	63,460.28	63,670.28	11,609.68	52,060.60
Total Support Services	17,958,612.00	2,918,978.37	20,877,590.37	17,913,381.63	2,964,208.74

NEW BRUNSWICK CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES: (Continued)					
Facilities Acquisition and Construction Services:					
Instructional Equipment	\$ -	\$ 55,934.00	\$ 55,934.00	\$ 6,484.00	\$ 49,450.00
Noninstructional Equipment		17,494.61	17,494.61	53,874.24	(36,379.63)
Total Facilities Acquisition and Construction Services		<u>73,428.61</u>	<u>73,428.61</u>	<u>60,358.24</u>	<u>13,070.37</u>
Contributions to School-Based Budgets		<u>545,270.00</u>	<u>545,270.00</u>		<u>545,270.00</u>
Total Expenditures	<u>28,082,906.68</u>	<u>4,803,205.24</u>	<u>32,886,111.92</u>	<u>25,994,022.07</u>	<u>6,892,089.85</u>
Other Financing Sources (Uses):					
Early Childhood Program Aid-Prior Year Carryover				(545,270.00)	545,270.00
Total Other Financing Sources (Uses)				<u>(545,270.00)</u>	<u>545,270.00</u>
Total Outflows	<u>28,082,906.68</u>	<u>4,803,205.24</u>	<u>32,886,111.92</u>	<u>26,539,292.07</u>	<u>6,346,819.85</u>
Excess (Deficiency) of Revenues Over/(Under)					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**NEW BRUNSWICK CITY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGET-TO-GAAP RECONCILIATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and
GAAP Revenues and Expenditures**

		General Fund N-1		Special Revenue Fund
Sources/Inflows of Resources:				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]	\$ 141,642,446.13	[C-2]	\$ 26,539,292.07
Difference - Budget-to-GAAP:				
State aid payment recognized for GAAP statements in current year, previously recognized for budgetary purposes		9,793,158.84		1,619,700.16
State aid payment recognized for budgetary purposes, not recognized for GAAP statements		(8,922,110.06)		(3,108,367.94)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	[B-2]	\$ 142,513,494.91		\$ 25,050,624.29
Uses/Outflows of Resources:				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]	\$ 139,715,339.61	[C-2]	\$ 26,539,292.07
Differences - Budget-to-GAAP:				
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.				
Net transfers (outflows) to general fund				(545,270.00)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	\$ 139,715,339.61		\$ 25,994,022.07

N-1 The general fund budget basis is GAAP, therefore no reconciliation is required.

OTHER SUPPLEMENTARY INFORMATION

D. SCHOOL BASED BUDGET SCHEDULES (IF APPLICABLE)

**NEW BRUNSWICK CITY SCHOOL DISTRICT
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2010**

	Operating Fund <u>Fund 11 - 13</u>	Blended Resource <u>Fund 15</u>	Total General <u>Fund</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 18,777,424.53	\$ 334,916.04	\$ 19,112,340.57
Intergovernmental Accounts Receivable:			
State	<u>220,517.24</u>	<u> </u>	<u>220,517.24</u>
Total Assets	<u>\$ 18,997,941.77</u>	<u>\$ 334,916.04</u>	<u>\$ 19,332,857.81</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts Payable	\$ 4,637,117.07	\$ 291,458.40	\$ 4,928,575.47
Interfunds Payable	70.78		70.78
Accrued Liability for Insurance Claims	<u>6,983,349.08</u>	<u> </u>	<u>6,983,349.08</u>
Total Liabilities	<u>11,620,536.93</u>	<u>291,458.40</u>	<u>11,911,995.33</u>
Fund Balances:			
Reserve for:			
Encumbrances	1,511,152.06	43,457.64	1,554,609.70
Capital Reserve	75.00		75.00
Legally Restricted - Designated for Subsequent Years Expenditures	12,402,422.00		12,402,422.00
Unreserved, Reported in:			
General Fund	<u>(6,536,244.22)</u>	<u> </u>	<u>(6,536,244.22)</u>
Total Fund Balances	<u>7,377,404.84</u>	<u>43,457.64</u>	<u>7,420,862.48</u>
Total Liabilities and Fund Balances	<u>\$ 18,997,941.77</u>	<u>\$ 334,916.04</u>	<u>\$ 19,332,857.81</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF EXPENDITURES
ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

DISTRICT-WIDE

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 63,725,916.00</u>		<u>\$ 56,304,945.30</u>	<u>\$ 7,420,970.70</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>104,578.72</u>		<u>104,578.72</u>	
Combined General Fund Contributions	<u>63,830,494.72</u>	<u>100.00%</u>	<u>56,409,524.02</u>	<u>7,420,970.70</u>
Total Resources	<u>\$ 63,830,494.72</u>	<u>100.00%</u>	<u>\$ 56,409,524.02</u>	<u>\$ 7,420,970.70</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF EXPENDITURES
ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

A. CHESTER REDSHAW

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 7,597,617.17</u>		<u>\$ 6,537,578.60</u>	<u>\$ 1,060,038.57</u>
Combined General Fund Contributions	<u>7,597,617.17</u>	<u>100.00%</u>	<u>6,537,578.60</u>	<u>1,060,038.57</u>
Total Resources	<u><u>\$ 7,597,617.17</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,537,578.60</u></u>	<u><u>\$ 1,060,038.57</u></u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF EXPENDITURES
 ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

NEW BRUSWICK MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution	\$7,148,253.71		\$6,770,791.27	\$ 377,462.44
General Fund Reserve for Encumbrances at June 30, 2009	<u>4,556.61</u>		<u>4,556.61</u>	
Combined General Fund Contributions	<u>7,152,810.32</u>	<u>100.00%</u>	<u>6,775,347.88</u>	<u>377,462.44</u>
Total Resources	<u>\$7,152,810.32</u>	<u>100.00%</u>	<u>\$6,775,347.88</u>	<u>\$ 377,462.44</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF EXPENDITURES
 ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

LINCOLN SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 4,872,952.54</u>		<u>\$ 4,306,711.12</u>	<u>\$ 566,241.42</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>8,902.82</u>		<u>8,902.82</u>	
Combined General Fund Contributions	<u>4,881,855.36</u>	<u>100.00%</u>	<u>4,315,613.94</u>	<u>566,241.42</u>
Total Resources	<u>\$ 4,881,855.36</u>	<u>100.00%</u>	<u>\$ 4,315,613.94</u>	<u>\$ 566,241.42</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF EXPENDITURES
 ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

LIVINGSTON SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 4,403,904.37</u>		<u>\$ 3,820,577.34</u>	<u>\$ 583,327.03</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>5,032.60</u>		<u>5,032.60</u>	
Combined General Fund Contributions	<u>4,408,936.97</u>	<u>100.00%</u>	<u>3,825,609.94</u>	<u>583,327.03</u>
Total Resources	<u>\$ 4,408,936.97</u>	<u>100.00%</u>	<u>\$ 3,825,609.94</u>	<u>\$ 583,327.03</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF EXPENDITURES
 ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

LORD STIRLING SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	\$ 4,891,367.39		\$ 4,278,082.81	\$ 613,284.58
General Fund Reserve for Encumbrances at June 30, 2009	17,780.98		17,780.98	
Combined General Fund Contributions	4,909,148.37	100.00%	4,295,863.79	613,284.58
Total Resources	\$ 4,909,148.37	100.00%	\$ 4,295,863.79	\$ 613,284.58

**NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF EXPENDITURES
 ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

MCKINLEY SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 6,850,554.08</u>		<u>\$6,044,381.04</u>	<u>\$ 806,173.04</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>1,504.56</u>		<u>1,504.56</u>	
Combined General Fund Contributions	<u>6,852,058.64</u>	<u>100.00%</u>	<u>6,045,885.60</u>	<u>806,173.04</u>
Total Resources	<u>\$ 6,852,058.64</u>	<u>100.00%</u>	<u>\$6,045,885.60</u>	<u>\$ 806,173.04</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF EXPENDITURES
 ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

NEW BRUNSWICK HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 12,059,805.86</u>		<u>\$10,626,288.02</u>	<u>\$ 1,433,517.84</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>36,676.48</u>		<u>36,676.48</u>	
Combined General Fund Contributions	<u>12,096,482.34</u>	<u>100.00%</u>	<u>10,662,964.50</u>	<u>1,433,517.84</u>
Total Resources	<u>\$ 12,096,482.34</u>	<u>100.00%</u>	<u>\$10,662,964.50</u>	<u>\$ 1,433,517.84</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF EXPENDITURES
ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PAUL ROBESON SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 5,554,200.64</u>		<u>\$ 4,773,241.16</u>	<u>\$ 780,959.48</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>9,236.62</u>		<u>9,236.62</u>	
Combined General Fund Contributions	<u>5,563,437.26</u>	<u>100.00%</u>	<u>4,782,477.78</u>	<u>780,959.48</u>
Total Resources	<u>\$ 5,563,437.26</u>	<u>100.00%</u>	<u>\$ 4,782,477.78</u>	<u>\$ 780,959.48</u>

**NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 STATEMENT OF EXPENDITURES
 ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

ROOSEVELT SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 6,832,073.50</u>		<u>\$ 6,155,210.80</u>	<u>\$676,862.70</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>8,767.45</u>		<u>8,767.45</u>	
Combined General Fund Contributions	<u>6,840,840.95</u>	<u>100.00%</u>	<u>6,163,978.25</u>	<u>676,862.70</u>
Total Resources	<u>\$ 6,840,840.95</u>	<u>100.00%</u>	<u>\$ 6,163,978.25</u>	<u>\$676,862.70</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF EXPENDITURES
ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

WOODROW WILSON SCHOOL

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus/ Carryover- % of Total Resources</u>
General Fund Contribution to School-Based Budgets	<u>\$ 3,515,186.74</u>		<u>\$ 2,992,083.14</u>	<u>\$523,103.60</u>
General Fund Reserve for Encumbrances at June 30, 2009	<u>12,120.60</u>		<u>12,120.60</u>	
Combined General Fund Contributions	<u>3,527,307.34</u>	<u>100.00%</u>	<u>3,004,203.74</u>	<u>523,103.60</u>
Total Resources	<u><u>\$ 3,527,307.34</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 3,004,203.74</u></u>	<u><u>\$523,103.60</u></u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
DISTRICT WIDE					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 5,890,372.00	\$ (2,000,206.29)	\$ 3,890,165.71	\$ 3,476,182.76	\$ 413,982.95
Grades 1-5 - Salaries of Teachers	13,900,981.00	(9,191,050.60)	4,709,930.40	2,948,069.65	1,761,860.75
Grades 6-8 - Salaries of Teachers	3,814,403.00	(2,453,406.97)	1,360,996.03	1,299,115.36	61,880.67
Grades 9-12 - Salaries of Teachers	5,710,606.00	(3,850,883.14)	1,859,722.86	1,584,102.07	295,620.79
Regular Programs - Home Instruction					
Other Salaries for Instruction		13,300.00	13,300.00	13,292.40	7.60
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,164,705.00	61,700.00	1,226,405.00	1,170,706.68	55,698.32
Purchased Professional-Educational Services	38,000.00		38,000.00	30,907.81	7,092.19
Purchased Technical Services	102,000.00		102,000.00	55,114.61	46,885.39
Other Purchased Services (400-500 Series)	439,000.00	6,401.01	445,401.01	244,846.02	200,554.99
General Supplies	823,800.00	1,663.54	825,463.54	560,004.67	265,458.87
Textbooks	363,000.00	2,470.00	365,470.00	270,851.62	94,618.38
Other Objects	26,500.00		26,500.00	12,640.00	13,860.00
TOTAL REGULAR PROGRAMS - INSTRUCTION	32,273,367.00	(17,410,012.45)	14,863,354.55	11,645,833.65	3,217,520.90
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	119,063.00	29,650.00	148,713.00	148,646.05	66.95
Other Salaries for Instruction	135,071.00	(17,500.00)	117,571.00	101,816.70	15,754.30
General Supplies	3,000.00		3,000.00	500.00	2,500.00
Textbooks	1,000.00		1,000.00	1,000.00	
Total Cognitive - Mild	258,134.00	12,150.00	270,284.00	251,962.75	18,321.25
Learning and/or Language Disabilities:					
Salaries of Teachers	2,818,482.00	(208,300.00)	2,610,182.00	2,549,152.86	61,029.14
Other Salaries for Instruction	1,268,773.00	138,700.00	1,407,473.00	1,272,669.71	134,803.29
General Supplies	24,100.00		24,100.00	19,136.27	4,963.73
Textbooks	23,000.00		23,000.00	21,613.51	1,486.49
Total Learning and/or Language Disabilities	4,134,355.00	(69,600.00)	4,064,755.00	3,862,472.35	202,282.65
Behavioral Disabilities:					
Salaries of Teachers	147,213.00		147,213.00	139,004.30	8,208.70
Other Salaries for Instruction	35,400.00		35,400.00	34,827.58	572.44
General Supplies	1,000.00		1,000.00	252.52	747.48
Textbooks	500.00		500.00	414.88	85.12
Total Behavioral Disabilities	184,113.00		184,113.00	174,499.26	9,613.74
Multiple Disabilities:					
Salaries of Teachers	470,039.00	37,800.00	507,839.00	455,378.83	52,460.37
Other Salaries for Instruction	440,179.00	209,900.00	650,079.00	617,391.99	32,687.01
General Supplies	4,500.00		4,500.00	2,873.02	1,626.98
Textbooks	3,500.00		3,500.00	2,991.09	508.91
Total Multiple Disabilities	918,218.00	247,700.00	1,165,918.00	1,078,634.73	87,283.27
Resource Room/Resource Center:					
Salaries of Teachers	4,951,145.00	42,750.00	4,993,895.00	4,897,000.89	96,894.31
Other Salaries for Instruction	310,100.00	62,200.00	372,300.00	342,266.66	30,033.35
General Supplies	16,500.00	72.92	16,572.92	10,431.03	6,141.89
Textbooks	11,000.00		11,000.00	10,457.70	542.30
Total Resource Room/Resource Center	5,288,745.00	105,022.92	5,393,767.92	5,260,168.07	133,611.85
Preschool Disabilities - Full-Time:					
Salaries of Teachers	497,394.00	(136,400.00)	360,994.00	322,760.28	38,233.72
Other Salaries for Instruction	647,133.00	(164,800.00)	482,333.00	422,679.46	59,653.55
General Supplies	6,000.00		6,000.00	500.00	5,500.00
Total Preschool Disabilities - Full-Time	1,150,527.00	(301,200.00)	849,327.00	745,939.73	103,387.27
TOTAL SPECIAL EDUCATION - INSTRUCTION	11,934,092.00	(5,927.08)	11,928,164.92	11,373,864.89	554,500.03
Bilingual Education - Instructions:					
Salaries of Teachers	5,549,406.00	(36,900.00)	5,512,506.00	5,033,241.97	479,264.03
Other Salaries for Instruction	220,393.00	36,900.00	257,293.00	168,002.64	89,290.36
General Supplies	85,000.00	145.85	85,145.85	49,897.59	35,448.26
Textbooks	38,000.00		38,000.00	23,579.25	14,420.75
Total Bilingual Education - Instructions	5,892,799.00	145.85	5,892,944.85	5,274,521.45	618,423.40
Before/After School Programs - Instruction					
Salaries of Teachers	526,200.00	(250,000.00)	276,200.00	48,163.50	228,036.50
Other Purchased Services (400-500 series)	1,172,000.00		1,172,000.00	1,172,000.00	
Supplies and Materials	24,000.00		24,000.00	7,844.88	16,155.32
Total Before/ After School Programs - Instruction	1,722,200.00	(250,000.00)	1,472,200.00	1,228,008.18	244,191.82
Total Before/ After School Programs	1,722,200.00	(250,000.00)	1,472,200.00	1,228,008.18	244,191.82
School-Spon. Cocurricular Actvts. - Inst.:					
Purchased Services (300-500 Series)		2,580.00	2,580.00	2,580.00	
Supplies and Materials		4,628.50	4,628.50	4,628.50	
Total School-Spon. Cocurricular Actvts. - Inst.		7,208.50	7,208.50	7,208.50	
Total Instruction	51,822,458.00	(17,858,585.18)	34,163,872.82	29,529,236.67	4,634,636.15

**NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
DISTRICT WIDE					
Undistributed Expend. - Attend. and Social Work:					
Salaries	\$ 580,554.00	\$ 45,170.00	\$ 625,724.00	\$ 581,640.40	\$ 44,083.60
Salaries of Drop-Out Prevention Officer/ Coordina	155,957.00	40,000.00	195,957.00	194,532.40	1,424.60
Salaries of Family Liaisons/ Comm Parent Inv. Spe.	283,764.00	700.00	284,464.00	284,414.60	49.40
Supplies and Materials	1,000.00		1,000.00		1,000.00
Total Undistributed Expend. - Attend. and Social Work	1,021,275.00	85,870.00	1,107,145.00	1,060,587.40	46,557.60
Undistributed Expenditures - Health Services:					
Salaries	1,297,455.00	21,950.00	1,319,405.00	1,291,452.38	27,952.62
Supplies and Materials	22,700.00	96.22	22,796.22	14,453.47	8,342.75
Total Undistributed Expenditures - Health Services	1,320,155.00	22,046.22	1,342,201.22	1,305,905.85	36,295.37
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	1,230,276.00	210,000.00	1,440,276.00	1,419,682.13	20,593.87
Salaries of Secretarial and Clerical Assistants	357,119.00	69,100.00	426,219.00	423,794.60	2,424.40
Other Purchased Services (400-500 Series)	9,000.00	5,815.70	14,815.70	1,344.89	13,470.81
Supplies and Materials	11,500.00		11,500.00	5,303.52	6,196.48
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	1,607,895.00	284,915.70	1,892,810.70	1,850,125.14	42,685.56
Undist. Expend. - Improvement of Inst. Serv.:					
Salaries of Other Professional Staff	107,658.00		107,658.00	107,557.22	0.78
Salaries of Secretarial and Clerical Assistants	153,318.00		153,318.00	153,317.52	0.48
Other Salaries	100,180.00	(60,000.00)	40,180.00	40,180.00	
Salaries of Facilitators, Math & Literacy Coaches	115,509.00	80,000.00	175,509.00	170,826.34	4,682.66
Total Undist. Expend. - Improvement of Inst. Serv.	476,665.00		476,665.00	471,981.08	4,683.92
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	655,054.00	900.00	655,954.00	627,034.30	28,919.70
Salaries of Technology Coordinators	485,651.00	6,800.00	492,451.00	490,993.19	1,457.81
Supplies and Materials	237,000.00	(107,420.00)	129,580.00	53,952.62	75,627.38
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,377,705.00	(99,720.00)	1,277,985.00	1,171,980.11	106,004.89
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	2,807,530.00	110,190.00	2,917,720.00	2,917,379.92	340.08
Salaries of Other Professional Staff	100,110.00		100,110.00	100,110.00	
Salaries of Secretarial and Clerical Assistants	1,009,848.00	(53,900.00)	955,948.00	955,705.13	242.87
Purchased Professional and Technical Services	11,000.00	(10,500.00)	500.00	434.61	65.39
Other Purchased Services (400-500 Series)	105,500.00	56,564.39	162,064.39	153,824.41	8,239.98
Supplies and Materials	80,000.00	(19,120.42)	60,879.58	53,703.87	7,175.71
Other Objects	24,000.00	(4,493.00)	19,510.00	14,173.06	5,336.94
Total Undist. Expend. - Support Serv. - School Admin.	4,137,988.00	78,743.97	4,216,731.97	4,195,331.00	21,400.97
Undistributed Expenditures - Security					
Salaries	1,714,637.00		1,714,637.00	1,513,651.84	200,985.16
Other Purchased Services (400-500 Series)		37,006.00	37,006.00	37,005.93	0.07
General Supplies	75,500.00	(37,006.00)	38,494.00	13,675.85	24,818.15
Total Security	1,790,137.00		1,790,137.00	1,564,333.62	225,803.38
Undist. Expend. - Student Transportation Serv.:					
Sal for Pupil Trans (Bet Home & Sch)-Sp Ed	3,000.00		3,000.00	1,783.36	1,216.64
Contr. Serv. (Other than Bet. Home and Sch.) - Vendor	46,000.00		46,000.00	31,346.34	14,653.66
Total Undist. Expend. - Student Transportation Serv.	49,000.00		49,000.00	33,129.70	15,870.30
UNALLOCATED BENEFITS:					
Health Benefits	17,391,985.00	1,961.01	17,393,946.01	15,155,017.80	2,238,928.21
TOTAL UNALLOCATED BENEFITS	17,391,985.00	1,961.01	17,393,946.01	15,155,017.80	2,238,928.21
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	17,391,985.00	1,961.01	17,393,946.01	15,155,017.80	2,238,928.21
TOTAL UNDISTRIBUTED EXPENDITURES	29,172,805.00	373,816.90	29,546,621.90	26,806,391.70	2,738,230.20
TOTAL GENERAL CURRENT EXPENSE	80,995,263.00	(17,284,768.28)	63,710,494.72	56,337,628.37	7,372,866.35
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9 - 12	529,000.00	(459,000.00)	70,000.00	53,270.00	16,730.00
Special Education - Instruction:					
Undist. Expend. - Support Serv. - Inst. Staff	50,000.00		50,000.00	18,625.65	31,374.35
Total Equipment	579,000.00	(459,000.00)	120,000.00	71,895.65	48,104.35
TOTAL CAPITAL OUTLAY	579,000.00	(459,000.00)	120,000.00	71,895.65	48,104.35
School Based Expenditures	81,574,263.00	(17,743,768.28)	63,830,494.72	56,409,524.02	7,420,970.70
Other Financing Sources:					
Operating Transfer In	81,469,684.28	(17,743,768.28)	63,725,916.00	56,348,402.94	7,377,513.06
Total Other Financing Sources	81,469,684.28	(17,743,768.28)	63,725,916.00	56,348,402.94	7,377,513.06
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(104,578.72)		(104,578.72)	(61,121.08)	(43,457.64)
Fund Balance, July 1	104,578.72		104,578.72	104,578.72	
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 43,457.64	\$ (43,457.64)

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
A. CHESTER REDSHAW					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 658,787.00	\$ -	\$ 658,787.00	\$ 574,939.80	\$ 83,847.20
Grades 1-5 - Salaries of Teachers	2,511,148.00	(1,660,320.83)	850,827.17	470,792.22	380,034.95
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	171,803.00	8,700.00	180,503.00	180,447.30	55.70
Other Purchased Services (400-500 Series)	14,000.00		14,000.00	14,000.00	
General Supplies	83,000.00		83,000.00	61,086.00	21,904.00
Textbooks	32,000.00		32,000.00	31,677.68	322.32
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,470,738.00	(1,651,620.83)	1,819,117.17	1,332,953.00	486,164.17
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	324,983.00	(65,300.00)	259,683.00	259,585.42	97.58
Other Salaries for Instruction	147,300.00	91,700.00	239,000.00	238,904.28	95.72
General Supplies	1,000.00		1,000.00	840.48	159.52
Textbooks	500.00		500.00	500.00	
Total Learning and/or Language Disabilities	473,783.00	26,400.00	500,183.00	499,830.18	352.82
Multiple Disabilities:					
Salaries of Teachers	51,313.00		51,313.00	50,315.00	998.00
Other Salaries for Instruction	65,701.00	31,600.00	97,301.00	97,229.70	71.30
General Supplies	500.00		500.00	263.88	236.12
Textbooks	500.00		500.00	500.00	
Total Multiple Disabilities	118,014.00	31,600.00	149,614.00	148,308.58	1,305.42
Resource Room/Resource Center:					
Salaries of Teachers	488,600.00	29,700.00	518,300.00	518,245.50	54.50
General Supplies	2,500.00		2,500.00	1,319.26	1,180.74
Total Resource Room/Resource Center	491,100.00	29,700.00	520,800.00	519,564.76	1,235.24
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,082,897.00	87,700.00	1,170,597.00	1,167,703.52	2,893.48
Bilingual Education - Instructions:					
Salaries of Teachers	1,183,473.00	(199,300.00)	984,173.00	767,156.27	217,016.73
General Supplies	18,000.00		18,000.00	13,459.48	4,540.52
Textbooks	9,000.00		9,000.00	6,512.98	2,487.02
Total Bilingual Education - Instructions	1,210,473.00	(199,300.00)	1,011,173.00	787,128.73	224,044.27
Before/After School Programs - Instruction					
Salaries of Teachers	31,000.00		31,000.00	7,526.00	23,474.00
Other Purchased Services (400-500 series)	150,000.00		150,000.00	150,000.00	
Total Before/ After School Programs - Instruction	181,000.00		181,000.00	157,526.00	23,474.00
Total Instruction	5,945,108.00	(1,763,220.83)	4,181,887.17	3,445,311.25	736,575.92
Undistributed Expend. - Attend. and Social Work:					
Salaries	82,119.00		82,119.00	82,119.00	
Salaries of Family Liaisons/ Comm Parent Inv. Spe.	44,556.00		44,556.00	44,556.00	
Total Undistributed Expend. - Attend. and Social Work	126,675.00		126,675.00	126,675.00	
Undistributed Expenditures - Health Services:					
Salaries	79,193.00		79,193.00	79,193.00	
Supplies and Materials	2,500.00		2,500.00	1,897.69	602.31
Total Undistributed Expenditures - Health Services	81,693.00		81,693.00	81,090.69	602.31
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	95,146.00	900.00	96,046.00	96,020.24	25.76
Salaries of Secretarial and Clerical Assistants	50,789.00		50,789.00	48,461.18	2,327.82
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	145,935.00	900.00	146,935.00	144,481.42	2,353.58
Undist. Expend. - Improvement of Inst. Serv.:					
Salaries of Other Professional Staff	107,658.00		107,658.00	107,657.22	0.78
Total Undist. Expend. - Improvement of Inst. Serv.	107,658.00		107,658.00	107,657.22	0.78
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	79,193.00		79,193.00	79,193.00	
Salaries of Technology Coordinators	41,060.00		41,060.00	39,665.50	1,394.50
Supplies and Materials	5,000.00		5,000.00	3,539.82	1,460.18
Total Undist. Expend. - Edu. Media Serv./Sch. Library	125,253.00		125,253.00	122,398.32	2,854.68
Undist. Expend. - Support Serv. - School Admn.:					
Salaries of Principals/Assistant Principals	253,058.00	(16,790.00)	236,268.00	236,265.67	2.33
Salaries of Secretarial and Clerical Assistants	101,578.00	-	101,578.00	101,578.00	-
Other Purchased Services (400-500 Series)	6,500.00	-	6,500.00	4,649.00	1,851.00
Supplies and Materials	6,000.00		6,000.00	6,000.00	
Other Objects	1,000.00		1,000.00		1,000.00
Total Undist. Expend. - Support Serv. - School Admn.	368,136.00	(16,790.00)	351,346.00	348,492.67	2,853.33
Undistributed Expenditures - Security					
Salaries	82,498.00	(2,650.00)	79,848.00	76,344.44	3,503.56
General Supplies	1,000.00		1,000.00		1,000.00
Total Security	83,498.00	(2,650.00)	80,848.00	76,344.44	4,503.56
Undist. Expend. - Student Transportation Serv.:					
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	2,387,422.00		2,387,422.00	2,079,822.99	307,599.01
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,434,270.00	\$ (18,540.00)	\$ 3,415,730.00	\$ 3,092,267.35	\$ 323,462.65
TOTAL GENERAL CURRENT EXPENSE	9,379,378.00	(1,781,760.83)	7,597,617.17	6,537,578.60	1,060,038.57

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<u>A. CHESTER REDSHAW</u>					
Transfer of Funds to Charter Schools					
School Based Expenditures	9,379,378.00	(1,781,760.83)	7,597,617.17	6,537,578.60	1,060,038.57
Other Financing Sources:					
Operating Transfer In	9,379,378.00	(1,781,760.83)	7,597,617.17	6,537,578.60	1,060,038.57
Total Other Financing Sources	9,379,378.00	(1,781,760.83)	7,597,617.17	6,537,578.60	1,060,038.57
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses					
Fund Balance, July 1					
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
NEW BRUNSWICK MIDDLE SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 2,921,453.00	\$ (2,000,206.29)	\$ 921,246.71	\$ 865,715.16	55,531.55
Regular Programs - Home Instruction					
Other Salaries for Instruction		13,300.00	13,300.00	13,292.40	7.60
Regular Programs - Undistributed Instruction:					
Purchased Professional-Educational Services	38,000.00	-	38,000.00	30,907.81	7,092.19
Purchased Technical Services	102,000.00	-	102,000.00	55,114.61	46,885.39
Other Purchased Services (400-500 series)	35,000.00	4,436.61	39,436.61	27,602.02	11,834.59
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,096,453.00	(1,982,469.68)	1,113,983.32	992,632.00	121,351.32
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	686,920.00	(166,200.00)	520,720.00	520,130.65	589.35
Other Salaries for Instruction	200,630.00	2,200.00	202,830.00	202,829.50	0.50
General Supplies	1,000.00	-	1,000.00	1,000.00	-
Textbooks	1,000.00	-	1,000.00	-	1,000.00
Total Learning and/or Language Disabilities	889,550.00	(164,000.00)	725,550.00	723,960.15	1,589.85
Multiple Disabilities:					
Salaries of Teachers		51,800.00	51,800.00	51,748.20	51.80
Other Salaries for Instruction	35,502.00	-	35,502.00	34,852.00	650.00
Total Multiple Disabilities	35,502.00	51,800.00	87,302.00	86,600.20	701.80
Resource Room/Resource Center:					
Salaries of Teachers	697,580.00	(23,900.00)	673,680.00	673,669.93	10.07
General Supplies	1,000.00	-	1,000.00	1,000.00	-
Textbooks	1,000.00	-	1,000.00	999.98	0.02
Total Resource Room/Resource Center	699,580.00	(23,900.00)	675,680.00	675,669.91	10.09
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,624,632.00	(136,100.00)	1,488,532.00	1,488,230.26	2,301.74
Bilingual Education - Instructions:					
Salaries of Teachers	1,204,179.00	139,600.00	1,343,779.00	1,343,701.67	77.33
Other Salaries for Instruction	35,502.00	-	35,502.00	32,129.31	3,372.69
General Supplies	4,000.00	-	4,000.00	3,000.00	1,000.00
Textbooks	4,000.00	-	4,000.00	-	4,000.00
Total Bilingual Education - Instructions	1,247,681.00	139,600.00	1,387,281.00	1,378,830.98	8,450.02
Before/After School Programs - Instruction					
Salaries of Teachers	23,000.00	-	23,000.00	-	23,000.00
Other Purchased Services (400-500 series)	150,000.00	-	150,000.00	150,000.00	-
Total Before/ After School Programs - Instruction	173,000.00	-	173,000.00	150,000.00	23,000.00
Total Before/ After School Programs	173,000.00	-	173,000.00	150,000.00	23,000.00
Total Instruction	6,141,766.00	(1,978,969.68)	4,162,796.32	4,007,693.24	155,103.08
Undistributed Expend. - Attend. and Social Work:					
Salaries	82,119.00	-	82,119.00	82,119.00	-
Salaries of Drop-Out Prevention Officer/ Coordina	47,232.00	-	47,232.00	46,581.40	650.60
Salaries of Family Liaisons/ Comm Parent Inv. Spe.	40,728.00	700.00	41,428.00	41,376.60	49.40
Supplies and Materials	1,000.00	-	1,000.00	-	1,000.00
Total Undistributed Expend. - Attend. and Social Work	171,077.00	700.00	171,717.00	170,077.00	1,700.00
Undistributed Expenditures - Health Services:					
Salaries	161,312.00	-	161,312.00	161,312.00	-
Supplies and Materials	2,000.00	-	2,000.00	1,927.34	72.66
Total Undistributed Expenditures - Health Services	163,312.00	-	163,312.00	163,239.34	72.66
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	70,119.00	79,500.00	149,619.00	149,534.86	84.14
Other Purchased Services (400-500 Series)	1,000.00	-	1,000.00	-	1,000.00
Supplies and Materials	1,000.00	-	1,000.00	-	1,000.00
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	72,119.00	79,500.00	151,619.00	149,534.86	2,084.14
Salaries of Secretarial and Clerical Assistants	101,578.00	-	101,578.00	101,577.52	0.48
Total Undist. Expend. - Improvement of Inst. Serv.	101,578.00	-	101,578.00	101,577.52	0.48
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	53,739.00	-	53,739.00	53,739.00	-
Salaries of Technology Coordinators	123,858.00	1,100.00	124,958.00	124,944.67	13.33
Supplies and Materials	4,000.00	-	4,000.00	3,876.29	123.71
Total Undist. Expend. - Edu. Media Serv./Sch. Library	181,597.00	1,100.00	182,697.00	182,559.96	137.04
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	354,130.00	106,100.00	460,230.00	460,138.32	91.68
Salaries of Secretarial and Clerical Assistants	40,417.00	(1,300.00)	39,117.00	39,031.83	85.17
Other Purchased Services (400-500 Series)	7,000.00	-	7,000.00	6,715.00	285.00
Supplies and Materials	5,000.00	(2,780.00)	2,220.00	2,152.11	67.89
Other Objects	2,000.00	-	2,000.00	347.90	1,652.10
Total Undist. Expend. - Support Serv. - School Admin.	408,547.00	102,020.00	510,567.00	508,385.16	2,181.84
Undistributed Expenditures - Security					
Salaries	227,204.00	92,600.00	319,804.00	285,716.72	34,087.28
General Supplies	1,500.00	-	1,500.00	-	1,500.00
Total Security	228,704.00	92,600.00	321,304.00	285,716.72	35,587.28
Undist. Expend. - Student Transportation Serv.:					

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<u>NEW BRUNSWICK MIDDLE SCHOOL</u>					
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	\$ 1,384,160.00	\$ -	\$ 1,384,160.00	\$ 1,205,437.72	\$ 178,722.28
TOTAL UNDISTRIBUTED EXPENDITURES	2,714,094.00	275,920.00	2,990,014.00	2,767,654.64	222,359.36
TOTAL GENERAL CURRENT EXPENSE	<u>8,855,880.00</u>	<u>(1,703,049.68)</u>	<u>7,152,810.32</u>	<u>6,775,347.88</u>	<u>377,462.44</u>
Transfer of Funds to Charter Schools					
School Based Expenditures	<u>8,855,880.00</u>	<u>(1,703,049.68)</u>	<u>7,152,810.32</u>	<u>6,775,347.88</u>	<u>377,462.44</u>
Other Financing Sources:					
Operating Transfer In	8,851,303.39	(1,703,049.68)	7,148,253.71	6,772,740.30	375,513.41
Total Other Financing Sources:	<u>8,851,303.39</u>	<u>(1,703,049.68)</u>	<u>7,148,253.71</u>	<u>6,772,740.30</u>	<u>375,513.41</u>
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(4,556.61)		(4,556.61)	(2,607.58)	(1,949.03)
Fund Balance, July 1	4,556.61		4,556.61	4,556.61	
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,949.03</u>	<u>\$ (1,949.03)</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
LINCOLN SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 270,493.00	\$ 80,000.00	\$ 330,493.00	\$ 325,983.46	\$ 4,509.54
Grades 1-5 - Salaries of Teachers	957,256.00	(632,918.52)	324,337.48	194,269.09	130,068.39
Grades 6-8 - Salaries of Teachers	884,275.00	(564,664.94)	299,610.06	237,904.21	61,705.85
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	139,523.00		139,523.00	118,221.80	21,301.20
Other Purchased Services (400-500 series)	15,000.00		15,000.00	8,470.40	6,529.60
General Supplies	56,000.00		56,000.00	45,898.87	10,101.13
Textbooks	20,000.00	1,145.00	21,145.00	16,110.66	5,034.34
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,342,547.00	(1,156,438.46)	1,186,108.54	946,858.49	239,250.05
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	343,200.00	113,000.00	456,200.00	456,151.60	48.40
Other Salaries for Instruction	70,180.00		70,180.00	69,031.60	1,148.40
General Supplies	3,000.00		3,000.00	2,876.83	123.17
Textbooks	2,500.00		2,500.00	2,477.67	22.33
Total Learning and/or Language Disabilities	418,880.00	113,000.00	531,880.00	530,537.70	1,342.30
Multiple Disabilities:					
Salaries of Teachers	69,294.00		69,294.00	65,546.00	3,748.00
Other Salaries for Instruction	74,600.00	63,600.00	138,200.00	138,137.80	62.20
General Supplies	1,000.00		1,000.00	959.24	40.76
Textbooks	500.00		500.00	491.09	8.91
Total Multiple Disabilities	145,394.00	63,600.00	208,994.00	205,134.13	3,859.87
Resource Room/Resource Center:					
Salaries of Teachers	317,400.00	(90,000.00)	227,400.00	201,815.50	25,584.50
General Supplies	2,500.00		2,500.00	2,456.95	43.05
Textbooks	1,000.00		1,000.00	982.11	17.89
Total Resource Room/Resource Center	320,900.00	(90,000.00)	230,900.00	205,254.56	25,645.44
TOTAL SPECIAL EDUCATION - INSTRUCTION	885,174.00	86,600.00	971,774.00	940,926.39	30,847.61
Bilingual Education - Instructions:					
Salaries of Teachers	333,402.00	(100,000.00)	233,402.00	180,985.30	52,416.70
General Supplies	7,000.00		7,000.00	6,856.44	143.56
Textbooks	2,000.00		2,000.00	1,998.23	1.77
Total Bilingual Education - Instructions	342,402.00	(100,000.00)	242,402.00	189,839.97	52,562.03
Before/After School Programs - Instruction					
Salaries of Teachers	13,000.00		13,000.00	3,760.00	9,240.00
Other Purchased Services (400-500 series)	125,000.00		125,000.00	125,000.00	
Total Before/ After School Programs - Instruction	138,000.00		138,000.00	128,760.00	9,240.00
Total Instruction	3,708,123.00	(1,169,838.46)	2,538,284.54	2,206,384.85	331,899.69
Undistributed Expend. - Attend. and Social Work:					
Salaries	51,827.00		51,827.00	51,556.80	270.20
Salaries of Drop-Out Prevention Officer/ Coordina	19,613.00		19,613.00	19,613.00	
Salaries of Family Liaisons/ Comm Parent Inv. Spe.	45,201.00		45,201.00	45,201.00	
Total Undistributed Expend. - Attend. and Social Work	116,641.00		116,641.00	116,370.80	270.20
Undistributed Expenditures - Health Services:					
Salaries	83,551.00		83,551.00	72,890.36	10,660.62
Supplies and Materials	2,000.00		2,000.00	580.64	1,419.36
Total Undistributed Expenditures - Health Services	85,551.00		85,551.00	73,471.02	12,079.98
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	87,810.00	86,500.00	174,310.00	174,231.00	79.00
Supplies and Materials	1,000.00		1,000.00	802.60	197.40
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	88,810.00	86,500.00	175,310.00	175,033.60	276.40
Undist. Expend. - Improvement of Inst. Serv.:					
Salaries of Facilitators, Math & Literacy Coaches		60,000.00	60,000.00	59,999.12	0.88
Total Undist. Expend. - Improvement of Inst. Serv.	-	60,000.00	60,000.00	59,999.12	0.88
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	54,239.00	-	54,239.00	54,239.00	-
Salaries of Technology Coordinators	38,060.00	-	38,060.00	38,059.50	0.50
Supplies and Materials	2,000.00	-	2,000.00	1,960.81	39.19
Total Undist. Expend. - Edu. Media Serv./Sch. Library	94,299.00	-	94,299.00	94,259.31	39.69
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	250,333.00	(64,310.00)	186,023.00	185,949.72	73.28
Salaries of Secretarial and Clerical Assistants	104,927.00		104,927.00	104,927.00	
Other Purchased Services (400-500 Series)	6,000.00	457.82	6,457.82	6,439.49	18.33
Supplies and Materials	6,000.00		6,000.00	5,224.70	775.30
Total Undist. Expend. - Support Serv. - School Admin.	367,260.00	(63,852.18)	303,407.82	302,540.91	866.91
Undistributed Expenditures - Security					
Salaries	70,382.00		70,382.00	36,747.70	33,634.30
General Supplies	1,000.00		1,000.00		1,000.00
Total Security	71,382.00		71,382.00	36,747.70	34,634.30
Total Undist. Expend-Oper & Maint of Plant Services	71,382.00		71,382.00	36,747.70	34,634.30
Undist. Expend. - Student Transportation Serv.:					
Contr Serv (Other than Bet Home and Sch) - Vendor	4,000.00		4,000.00	2,884.36	1,115.64
Total Undist. Expend. - Student Transportation Serv.	4,000.00		4,000.00	2,884.36	1,115.64
UNALLOCATED BENEFITS:					
Health Benefits	1,432,980.00		1,432,980.00	1,247,922.27	185,057.73
TOTAL UNALLOCATED BENEFITS	1,432,980.00	-	1,432,980.00	1,247,922.27	185,057.73

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
LINCOLN SCHOOL					
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	\$ 1,432,980.00	\$ -	\$ 1,432,980.00	\$ 1,247,922.27	\$ 185,057.73
TOTAL UNDISTRIBUTED EXPENDITURES	2,260,923.00	82,647.82	2,343,570.82	2,109,229.09	234,341.73
TOTAL GENERAL CURRENT EXPENSE	5,969,046.00	(1,087,190.64)	4,881,855.36	4,315,613.94	566,241.42
School-Based Expenditures	5,969,046.00	(1,087,190.64)	4,881,855.36	4,315,613.94	566,241.42
Other Financing Sources:					
Operating Transfer In	5,960,143.18	(1,087,190.64)	4,872,952.54	4,311,740.72	561,211.82
Total Other Financing Sources:	5,960,143.18	(1,087,190.64)	4,872,952.54	4,311,740.72	561,211.82
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(8,902.82)		(8,902.82)	(3,873.22)	(5,029.60)
Fund Balance, July 1	8,902.82		8,902.82	8,902.82	
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 5,029.60	\$ (5,029.60)

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
LIVINGSTON SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 205,625.00	\$ 41,200.00	\$ 246,825.00	\$ 246,797.32	\$ 27.68
Grades 1-5 - Salaries of Teachers	1,338,045.00	(884,688.59)	453,356.41	257,485.04	195,871.37
Grades 6-8 - Salaries of Teachers	761,962.00	(497,794.04)	264,167.96	264,140.84	27.32
Grades 9-12 - Salaries of Teachers					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	32,378.00	75,000.00	107,378.00	99,849.37	7,528.63
Other Purchased Services (400-500 series)	20,000.00		20,000.00	13,249.94	6,750.06
General Supplies	59,000.00		59,000.00	46,925.18	12,074.82
Textbooks	21,000.00	960.00	21,960.00	14,583.87	7,376.13
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,438,010.00	(1,265,322.63)	1,172,687.37	943,031.36	229,656.01
Learning and/or Language Disabilities:					
Salaries of Teachers	114,895.00	(33,400.00)	81,495.00	81,438.47	56.53
Other Salaries for Instruction	107,861.00		107,861.00	57,626.93	50,234.07
General Supplies	1,000.00		1,000.00		1,000.00
Textbooks	1,000.00		1,000.00	810.89	189.11
Total Learning and/or Language Disabilities	224,756.00	(33,400.00)	191,356.00	139,876.29	51,479.71
Multiple Disabilities:					
Salaries of Teachers	64,119.00	(14,000.00)	50,119.00	21,554.83	28,564.17
Other Salaries for Instruction	81,156.00	(15,000.00)	66,156.00	58,052.45	8,103.55
General Supplies	500.00		500.00		500.00
Textbooks	500.00		500.00		500.00
Total Multiple Disabilities	146,275.00	(29,000.00)	117,275.00	79,607.28	37,667.72
Resource Room/Resource Center:					
Salaries of Teachers	418,204.00	76,650.00	494,854.00	484,531.97	10,322.03
General Supplies	500.00		500.00	75.04	424.96
Textbooks	500.00		500.00		500.00
Total Resource Room/Resource Center	419,204.00	76,650.00	495,854.00	484,607.01	11,246.99
TOTAL SPECIAL EDUCATION - INSTRUCTION	790,235.00	14,250.00	804,485.00	704,090.58	100,394.42
Bilingual Education - Instructions:					
Salaries of Teachers	487,531.00	(100,000.00)	387,531.00	323,564.00	63,967.00
Other Salaries for Instruction		18,000.00	18,000.00	17,751.00	249.00
General Supplies	6,000.00		6,000.00	2,206.01	3,793.99
Textbooks	2,000.00		2,000.00		2,000.00
Total Bilingual Education - Instructions	495,531.00	(82,000.00)	413,531.00	343,521.01	70,009.99
Before/After School Programs - Instruction					
Salaries of Teachers	30,000.00		30,000.00	6,829.75	23,170.25
Other Purchased Services (400-500 series)	100,000.00		100,000.00	100,000.00	
Total Before/ After School Programs - Instruction	130,000.00		130,000.00	106,829.75	23,170.25
Total Instruction	3,853,776.00	(1,333,072.63)	2,520,703.37	2,097,472.70	423,230.67
Undistributed Expend. - Attend. and Social Work:					
Salaries	25,648.00	270.00	25,918.00	25,917.60	0.40
Salaries of Family Liaisons/ Comm Parent Inv. Spe.	19,813.00	-	19,813.00	19,813.00	-
Total Undistributed Expend. - Attend. and Social Work	45,261.00	270.00	45,531.00	45,530.60	0.40
Undistributed Expenditures - Health Services:					
Salaries	82,119.00	-	82,119.00	82,119.00	-
Supplies and Materials	2,000.00	-	2,000.00	966.08	1,013.92
Total Undistributed Expenditures - Health Services	84,119.00	-	84,119.00	83,105.08	1,013.92
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	86,378.00	-	86,378.00	86,378.00	-
Supplies and Materials	2,000.00	-	2,000.00	1,606.33	393.67
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	88,378.00	-	88,378.00	87,984.33	393.67
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	57,998.00	-	57,998.00	54,239.00	3,759.00
Salaries of Technology Coordinators	27,120.00	-	27,120.00	27,119.50	0.50
Supplies and Materials	2,000.00	-	2,000.00	1,834.40	165.60
Total Undist. Expend. - Edu. Media Serv./Sch. Library	87,118.00	-	87,118.00	83,192.90	3,925.10
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	240,235.00	3,900.00	244,135.00	244,035.00	100.00
Salaries of Secretarial and Clerical Assistants	102,223.00		102,223.00	102,223.00	
Other Purchased Services (400-500 Series)	8,500.00	4,072.60	12,572.60	10,097.29	2,475.31
Supplies and Materials	4,000.00		4,000.00	2,709.28	1,290.72
Total Undist. Expend. - Support Serv. - School Admin.	354,958.00	7,972.60	362,930.60	359,064.57	3,866.03

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
LIVINGSTON SCHOOL					
Undistributed Expenditures - Security					
Salaries	\$ 83,159.00	\$ -	\$ 83,159.00	\$ 79,850.50	\$ 3,308.50
Other Purchased Services (400-500 Series)					
General Supplies	1,500.00		1,500.00		1,500.00
Total Security	84,659.00		84,659.00	79,850.50	4,808.50
Total Undist. Expend-Oper & Maint of Plant Services	84,659.00		84,659.00	79,850.50	4,808.50
Undist. Expend. - Student Transportation Serv.:					
Sal for Pupil Trans (Bet Home & Sch)-Sp Ed	3,000.00		3,000.00	1,783.36	1,216.64
Total Undist. Expend. - Student Transportation Serv.	3,000.00		3,000.00	1,783.36	1,216.64
UNALLOCATED BENEFITS:					
Health Benefits	1,132,498.00		1,132,498.00	987,625.90	144,872.10
TOTAL UNALLOCATED BENEFITS	1,132,498.00		1,132,498.00	987,625.90	144,872.10
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	1,132,498.00		1,132,498.00	987,625.90	144,872.10
TOTAL UNDISTRIBUTED EXPENDITURES	1,879,991.00	8,242.60	1,888,233.60	1,728,137.24	160,096.36
TOTAL GENERAL CURRENT EXPENSE	5,733,767.00	(1,324,830.03)	4,408,936.97	3,825,609.94	583,327.03
School Based Expenditures	5,733,767.00	(1,324,830.03)	4,408,936.97	3,825,609.94	583,327.03
Other Financing Sources:					
Operating Transfer In	5,728,734.40	(1,324,830.03)	4,403,904.37	3,821,781.88	582,122.49
Total Other Financing Sources:	5,728,734.40	(1,324,830.03)	4,403,904.37	3,821,781.88	582,122.49
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(5,032.60)		(5,032.60)	(3,828.06)	(1,204.54)
Fund Balance, July 1	5,032.60		5,032.60	5,032.60	
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 1,204.54	\$ (1,204.54)

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
LORD STIRLING SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 323,231.00	\$ -	\$ 323,231.00	\$ 239,815.21	\$ 83,415.79
Grades 1-5 - Salaries of Teachers	2,037,738.00	(1,347,311.61)	690,426.39	444,115.19	246,311.20
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	137,862.00	(11,850.00)	126,012.00	125,970.20	41.80
Other Purchased Services (400-500 Series)	45,000.00		45,000.00	35,697.52	9,302.48
General Supplies	61,000.00	538.98	61,538.98	61,421.89	116.09
Textbooks	25,000.00		25,000.00	18,750.00	6,250.00
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,629,831.00	(1,358,824.63)	1,271,006.37	925,770.01	345,436.36
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	165,571.00	15,300.00	180,871.00	175,318.90	5,552.10
Other Salaries for Instruction	71,004.00		71,004.00	31,068.40	39,937.60
General Supplies	4,000.00		4,000.00	4,000.00	
Textbooks	3,500.00		3,500.00	3,500.00	
Total Learning and/or Language Disabilities	244,075.00	15,300.00	259,375.00	213,885.30	45,489.70
Multiple Disabilities:					
Other Salaries for Instruction		31,500.00	31,500.00	31,356.00	144.00
Total Multiple Disabilities		31,500.00	31,500.00	31,356.00	144.00
Resource Room/Resource Center:					
Salaries of Teachers	315,611.00	18,500.00	334,111.00	322,218.87	11,892.13
General Supplies	1,500.00	72.92	1,572.92	1,572.92	
Textbooks	1,000.00		1,000.00	1,000.00	
Total Resource Room/Resource Center	318,111.00	18,572.92	336,683.92	324,791.79	11,892.13
Preschool Disabilities - Full-Time:					
Salaries of Teachers	114,107.00		114,107.00	103,400.28	10,706.72
Other Salaries for Instruction	210,527.00	(72,800.00)	137,727.00	137,704.84	22.16
General Supplies	500.00		500.00	500.00	
Total Preschool Disabilities - Full-Time	325,134.00	(72,800.00)	252,334.00	241,605.12	10,728.88
TOTAL SPECIAL EDUCATION - INSTRUCTION	887,320.00	(7,427.08)	879,892.92	811,638.21	68,254.71
Bilingual Education - Instructions:					
Salaries of Teachers	365,937.00	47,000.00	412,937.00	404,734.43	8,202.57
Other Salaries for Instruction		18,900.00	18,900.00	18,880.10	19.90
General Supplies	4,000.00	145.85	4,145.85	3,145.85	1,000.00
Textbooks	4,000.00		4,000.00	3,000.00	1,000.00
Total Bilingual Education - Instructions	373,937.00	66,045.85	439,982.85	429,760.38	10,222.47
Before/After School Programs - Instruction					
Salaries of Teachers	13,500.00		13,500.00	2,400.00	11,100.00
Other Purchased Services (400-500 series)	125,000.00		125,000.00	125,000.00	
Total Before/After School Programs - Instruction	138,500.00		138,500.00	127,400.00	11,100.00
Total Instruction	4,029,588.00	(1,300,005.66)	2,729,582.34	2,284,568.60	435,013.54
Undistributed Expend. - Attend. and Social Work:					
Salaries	38,472.00	1,500.00	39,972.00	39,971.40	0.60
Salaries of Family Liaisons/ Comm Parent Inv. Spe.	44,556.00	-	44,556.00	44,556.00	-
Total Undistributed Expend. - Attend. and Social Work	83,028.00	1,500.00	84,528.00	84,527.40	0.60
Undistributed Expenditures - Health Services:					
Salaries	82,119.00	4,300.00	86,419.00	86,378.00	41.00
Supplies and Materials	2,000.00	98.22	2,098.22	2,096.06	0.14
Total Undistributed Expenditures - Health Services	84,119.00	4,398.22	88,517.22	88,474.06	41.14
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	86,378.00	-	86,378.00	86,378.00	-
Supplies and Materials	500.00	-	500.00	500.00	-
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	86,878.00	-	86,878.00	86,878.00	-
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	73,193.00		73,193.00	73,193.00	
Salaries of Technology Coordinators	47,516.00	(7,919.00)	39,597.00	39,596.76	0.24
Supplies and Materials	4,000.00		4,000.00	4,000.00	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	124,709.00	(7,919.00)	116,790.00	116,789.76	0.24
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	247,186.00		247,186.00	247,184.26	1.74
Salaries of Other Professional Staff	100,110.00		100,110.00	100,110.00	
Other Purchased Services (400-500 Series)	2,500.00	14,968.00	17,468.00	16,231.01	1,236.99
Supplies and Materials	5,000.00	(3,600.00)	2,400.00	2,342.90	57.10
Total Undist. Expend. - Support Serv. - School Admin.	355,796.00	11,368.00	367,164.00	365,968.17	1,295.83
Undistributed Expenditures - Security					
Salaries	111,051.00		111,051.00	108,011.99	3,039.01
General Supplies	2,000.00		2,000.00	2,000.00	
Total Security	113,051.00		113,051.00	108,011.99	5,039.01
Undist. Expend. - Student Transportation Serv.:					
Contr. Serv. (Other than Bet. Home and Sch.) - Vendor	2,000.00		2,000.00	1,975.00	25.00
Total Undist. Expend. - Student Transportation Serv.	2,000.00		2,000.00	1,975.00	25.00
UNALLOCATED BENEFITS:					
Health Benefits	1,318,679.00	1,961.01	1,320,640.01	1,148,770.79	171,869.22
TOTAL UNALLOCATED BENEFITS	1,318,679.00	1,961.01	1,320,640.01	1,148,770.79	171,869.22

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<u>LORD STIRLING SCHOOL</u>					
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	\$ 1,318,679.00	\$ 1,961.01	\$ 1,320,640.01	\$ 1,148,770.79	\$ 171,869.22
TOTAL UNDISTRIBUTED EXPENDITURES	2,168,260.00	11,306.23	2,179,566.23	2,001,295.19	178,271.04
TOTAL GENERAL CURRENT EXPENSE	6,197,848.00	(1,288,699.63)	4,909,148.37	4,295,853.79	613,284.58
School Based Expenditures	6,197,848.00	(1,288,699.63)	4,909,148.37	4,295,853.79	613,284.58
Other Financing Sources: Operating Transfer In	6,180,067.02	(1,288,699.63)	4,891,367.39	4,281,327.52	610,039.87
Total Other Financing Sources	6,180,067.02	(1,288,699.63)	4,891,367.39	4,281,327.52	610,039.87
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(17,780.98)		(17,780.98)	(14,536.27)	(3,244.71)
Fund Balance, July 1	17,780.98		17,780.98	17,780.98	
Fund Balance, June 30	\$ (0.00)	\$ -	\$ (0.00)	\$ 3,244.71	\$ (3,244.71)

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 16
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
MCKINLEY SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 359,917.00	\$ (54,000.00)	\$ 305,917.00	\$ 271,896.77	\$ 34,020.23
Grades 1-5 - Salaries of Teachers	1,796,487.00	(1,187,801.27)	608,685.73	362,140.90	246,544.83
Grades 6-8 - Salaries of Teachers	1,628,435.00	(954,070.65)	674,364.35	574,307.22	57.13
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	140,943.00	(13,650.00)	127,293.00	121,748.70	5,544.30
Other Purchased Services (400-500 Series)	35,000.00		35,000.00	33,742.06	1,257.94
General Supplies	81,000.00	1,126.56	82,126.56	76,760.95	5,365.61
Textbooks	22,000.00		22,000.00	19,638.56	2,361.44
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,963,782.00	(2,208,395.36)	1,755,386.64	1,460,233.16	295,153.48
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers		16,000.00	16,000.00	15,989.30	10.70
Other Salaries for Instruction		6,500.00	6,500.00	6,450.40	49.60
Total Cognitive - Mild		22,500.00	22,500.00	22,439.70	60.30
Learning and/or Language Disabilities:					
Salaries of Teachers	165,870.00		165,870.00	147,636.70	18,233.30
Other Salaries for Instruction	190,900.00	40,000.00	230,900.00	199,663.30	31,236.70
General Supplies	6,000.00		6,000.00	4,500.25	1,499.75
Textbooks	5,000.00		5,000.00	4,833.64	166.36
Total Learning and/or Language Disabilities	367,770.00	40,000.00	407,770.00	356,633.89	51,136.11
Behavioral Disabilities:					
Salaries of Teachers	49,313.00	34,000.00	83,313.00	82,969.00	344.00
General Supplies	500.00		500.00	252.52	247.48
Total Behavioral Disabilities	49,813.00	34,000.00	83,813.00	83,221.52	591.48
Multiple Disabilities:					
Salaries of Teachers	63,294.00		63,294.00	46,304.26	16,989.74
Other Salaries for Instruction	71,004.00	21,600.00	92,604.00	91,380.04	1,223.96
General Supplies	1,500.00		1,500.00	757.52	742.48
Textbooks	2,000.00		2,000.00	2,000.00	
Total Multiple Disabilities	137,798.00	21,600.00	159,398.00	140,441.82	18,956.18
Resource Room/Resource Center:					
Salaries of Teachers	678,500.00	27,600.00	706,300.00	706,246.50	53.50
General Supplies	2,000.00		2,000.00	1,010.02	989.98
Textbooks	2,000.00		2,000.00	2,000.00	
Total Resource Room/Resource Center	682,500.00	27,600.00	710,300.00	709,256.52	1,043.48
Preschool Disabilities - Full-Time:					
Salaries of Teachers	168,423.00		168,423.00	140,923.00	27,500.00
Other Salaries for Instruction	208,205.00	(12,000.00)	196,205.00	186,249.91	9,955.09
General Supplies	5,000.00		5,000.00		5,000.00
Total Preschool Disabilities - Full-Time	381,628.00	(12,000.00)	369,628.00	327,172.91	42,455.09
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,619,509.00	133,900.00	1,753,409.00	1,639,166.36	114,242.64
Bilingual Education - Instructions:					
Salaries of Teachers	87,307.00	(18,200.00)	69,107.00		69,107.00
General Supplies	2,000.00		2,000.00	757.53	1,242.47
Textbooks	4,500.00		4,500.00	2,941.78	1,558.22
Total Bilingual Education - Instructions	93,807.00	(18,200.00)	75,607.00	3,699.31	71,907.69
Before/After School Programs - Instruction					
Salaries of Teachers	34,000.00		34,000.00	4,081.00	29,919.00
Other Purchased Services (400-500 series)	150,000.00		150,000.00	150,000.00	
Total Before/ After School Programs - Instruction	184,000.00		184,000.00	154,081.00	29,919.00
Total Instruction	5,861,098.00	(2,092,695.36)	3,768,402.64	3,257,179.83	511,222.81
Undistributed Expend. - Attend. and Social Work:					
Salaries	49,272.00	2,400.00	51,672.00	49,271.40	2,400.60
Salaries of Drop-Out Prevention Officer/ Coordina	44,556.00	-	44,556.00	44,556.00	-
Salaries of Family Liaisons/ Comm Parent Inv. Spe.	44,556.00	-	44,556.00	44,556.00	-
Total Undistributed Expend. - Attend. and Social Work	138,384.00	2,400.00	140,784.00	138,383.40	2,400.60
Undistributed Expenditures - Health Services:					
Salaries	158,386.00		158,386.00	158,386.00	
Supplies and Materials	2,000.00		2,000.00	1,816.18	183.82
Total Undistributed Expenditures - Health Services	160,386.00		160,386.00	160,202.18	183.82
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	172,756.00	(86,000.00)	86,756.00	86,378.00	378.00
Salaries of Secretarial and Clerical Assistants	50,789.00		50,789.00	50,789.00	
Supplies and Materials	2,000.00		2,000.00		2,000.00
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	225,545.00	(86,000.00)	139,545.00	137,167.00	2,378.00
Undist. Expend. - Improvement of Inst. Serv.:					
Salaries of Facilitators, Math & Literacy Coaches	115,509.00		115,509.00	110,827.22	4,681.78
Total Undist. Expend. - Improvement of Inst. Serv.	115,509.00		115,509.00	110,827.22	4,681.78

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
MCKINLEY SCHOOL					
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	\$ 83,976.00	\$ 900.00	\$ 84,876.00	\$ 84,851.00	\$ 25.00
Salaries of Technology Coordinators	41,060.00		41,060.00	41,059.50	0.50
Supplies and Materials	4,000.00		4,000.00	2,558.89	1,441.11
Total Undist. Expend. - Edu. Media Serv./Sch. Library	129,036.00	900.00	129,936.00	128,469.39	1,466.61
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	244,382.00	2,500.00	246,882.00	248,880.63	1.37
Salaries of Secretarial and Clerical Assistants	101,578.00	(10,800.00)	90,778.00	90,709.00	69.00
Other Purchased Services (400-500 Series)	2,500.00		2,500.00	2,500.00	
Supplies and Materials	5,000.00	378.00	5,378.00	4,101.80	1,276.20
Total Undist. Expend. - Support Serv. - School Admin.	353,460.00	(7,922.00)	345,538.00	344,191.43	1,346.57
Undistributed Expenditures - Security					
Salaries	223,204.00		223,204.00	177,842.64	45,361.36
General Supplies	2,000.00		2,000.00		2,000.00
Total Security	225,204.00		225,204.00	177,842.64	47,361.36
Total Undist. Expend-Oper & Maint of Plant Services	225,204.00		225,204.00	177,842.64	47,361.36
Undist. Expend. - Student Transportation Serv.:					
Contr. Serv. (Other than Bet. Home and Sch.) - Vendor	4,000.00		4,000.00	3,866.80	133.20
Total Undist. Expend. - Student Transportation Serv.	4,000.00		4,000.00	3,866.80	133.20
UNALLOCATED BENEFITS:					
Health Benefits	1,822,754.00		1,822,754.00	1,587,755.71	234,998.29
TOTAL UNALLOCATED BENEFITS	1,822,754.00		1,822,754.00	1,587,755.71	234,998.29
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	1,822,754.00		1,822,754.00	1,587,755.71	234,998.29
TOTAL UNDISTRIBUTED EXPENDITURES	3,174,278.00	(90,622.00)	3,083,656.00	2,788,705.77	294,950.23
TOTAL GENERAL CURRENT EXPENSE	9,035,376.00	(2,183,317.36)	6,852,058.64	6,045,885.60	806,173.04
School Based Expenditures	9,035,376.00	(2,183,317.36)	6,852,058.64	6,045,885.60	806,173.04
Other Financing Sources:					
Operating Transfer In	9,033,871.44	(2,183,317.36)	6,850,554.08	6,045,638.98	804,915.10
Total Other Financing Sources	9,033,871.44	(2,183,317.36)	6,850,554.08	6,045,638.98	804,915.10
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(1,504.56)		(1,504.56)	(246.62)	(1,257.94)
Fund Balance, July 1	1,504.56		1,504.56	1,504.56	
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 1,257.94	\$ (1,257.94)

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
NEW BRUNSWICK HIGH SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 5,710,806.00	\$ (3,850,883.14)	\$ 1,859,722.86	\$ 1,564,102.07	\$ 295,620.79
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	35,502.00		35,502.00	35,502.00	
Other Purchased Services (400-500 Series)	214,000.00	1,964.40	215,964.40	61,865.10	154,099.30
General Supplies	309,800.00		309,800.00	149,044.58	160,755.42
Textbooks	164,000.00		164,000.00	112,338.50	51,661.50
Other Objects	24,500.00		24,500.00	11,400.00	13,100.00
TOTAL REGULAR PROGRAMS - INSTRUCTION	6,459,408.00	(3,848,918.74)	2,609,489.26	1,934,252.25	675,237.01
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	83,751.00	100.00	83,851.00	83,841.75	9.25
Other Salaries for Instruction	32,711.00		32,711.00	32,112.70	598.30
General Supplies	2,500.00		2,500.00		2,500.00
Textbooks	1,000.00		1,000.00	1,000.00	
Total Cognitive - Mild	119,962.00	100.00	120,062.00	116,954.45	3,107.55
Learning and/or Language Disabilities:					
Salaries of Teachers	383,599.00		383,599.00	371,544.60	12,054.40
Other Salaries for Instruction	208,440.00		208,440.00	197,607.16	10,832.84
General Supplies	2,100.00		2,100.00		2,100.00
Textbooks	5,000.00		5,000.00	5,000.00	
Total Learning and/or Language Disabilities	599,139.00		599,139.00	574,151.76	24,987.24
Behavioral Disabilities:					
Salaries of Teachers	97,900.00	(34,000.00)	63,900.00	56,035.30	7,864.70
Other Salaries for Instruction	35,400.00		35,400.00	34,827.56	572.44
General Supplies	500.00		500.00		500.00
Textbooks	500.00		500.00	414.88	85.12
Total Behavioral Disabilities	134,300.00	(34,000.00)	100,300.00	91,277.74	9,022.26
Multiple Disabilities					
Other Salaries for Instruction		70,000.00	70,000.00	69,575.20	424.80
Total Multiple Disabilities		70,000.00	70,000.00	69,575.20	424.80
Resource Room/Resource Center:					
Salaries of Teachers	1,222,800.00	(3,000.00)	1,219,800.00	1,219,680.25	119.75
Other Salaries for Instruction	310,100.00	56,200.00	366,300.00	342,266.65	24,033.35
General Supplies	3,000.00		3,000.00		3,000.00
Textbooks	4,500.00		4,500.00	4,500.00	
Total Resource Room/Resource Center	1,540,400.00	53,200.00	1,593,600.00	1,566,446.90	27,153.10
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,393,801.00	89,300.00	2,483,101.00	2,418,406.05	64,694.95
Bilingual Education - Instructions					
Salaries of Teachers	399,580.00	1,400.00	400,980.00	400,695.00	285.00
Other Salaries for Instruction	35,502.00		35,502.00	35,372.00	130.00
General Supplies	2,000.00		2,000.00	362.07	1,637.93
Textbooks	6,000.00		6,000.00	4,499.90	1,500.10
Total Bilingual Education - Instructions	443,082.00	1,400.00	444,482.00	440,928.97	3,553.03
Before/After School Programs - Instruction					
Salaries of Teachers	284,800.00		34,800.00	4,780.00	30,020.00
Other Purchased Services (400-500 series)	22,000.00		22,000.00	22,000.00	
Supplies and Materials	24,000.00		24,000.00	7,844.88	16,155.32
Total Before/ After School Programs - Instruction	330,800.00		80,800.00	34,624.88	46,175.32
School-Spon. Cocurricular Actvts. - Inst.:					
Purchased Services (300-500 Series)		2,580.00	2,580.00	2,580.00	
Supplies and Materials		4,628.50	4,628.50	4,628.50	
Total School-Spon. Cocurricular Actvts. - Inst.		7,208.50	7,208.50	7,208.50	
Total Instruction	9,626,091.00	(3,751,010.24)	5,875,080.76	4,835,420.45	789,660.31
Undistributed Expend. - Attend. and Social Work:					
Salaries	101,578.00	17,000.00	118,578.00	101,578.00	17,000.00
Total Undistributed Expend. - Attend. and Social Work	101,578.00	17,000.00	118,578.00	101,578.00	17,000.00
Undistributed Expenditures - Health Services:					
Salaries	250,900.00	17,200.00	268,100.00	260,563.00	7,537.00
Supplies and Materials	3,700.00		3,700.00	2,314.78	1,385.22
Total Undistributed Expenditures - Health Services	254,600.00	17,200.00	271,800.00	262,877.78	8,922.22
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	419,596.00	129,000.00	548,596.00	528,614.03	19,981.97
Salaries of Secretarial and Clerical Assistants	153,012.00	68,500.00	221,512.00	221,418.06	93.94
Other Purchased Services (400-500 Series)	8,000.00	5,815.70	13,815.70	1,344.89	12,470.81
Supplies and Materials	3,000.00		3,000.00	1,895.46	1,104.54
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	583,608.00	203,315.70	786,923.70	759,272.44	33,651.26
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	64,119.00		64,119.00	64,119.00	
Salaries of Technology Coordinators	70,119.00	4,300.00	74,419.00	74,378.00	41.00
Supplies and Materials	206,000.00	(107,420.00)	98,580.00	26,335.08	72,244.92
Total Undist. Expend. - Edu. Media Serv./Sch. Library	340,238.00	(103,120.00)	237,118.00	164,832.08	72,285.92
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	613,546.00	(19,200.00)	594,346.00	594,325.33	20.67
Salaries of Secretarial and Clerical Assistants	309,533.00	(40,500.00)	269,033.00	269,024.66	8.34
Purchased Professional and Technical Services	11,000.00	(10,500.00)	500.00	434.61	65.39
Other Purchased Services (400-500 Series)	51,000.00	10,906.30	61,906.30	61,793.49	112.81
Supplies and Materials	28,000.00	(10,418.42)	17,581.58	15,478.41	103.17
Other Objects	19,000.00	(4,490.00)	14,510.00	11,929.23	2,580.77
Total Undist. Expend. - Support Serv. - School Admin.	1,030,079.00	(74,202.12)	955,876.88	952,985.73	2,891.15

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
NEW BRUNSWICK HIGH SCHOOL					
Undistributed Expenditures - Security					
Salaries	\$ 606,955.00	\$ (92,350.00)	\$ 514,605.00	\$ 504,914.00	\$ 9,691.00
Other Purchased Services (400-500 Series)		37,006.00	37,006.00	37,005.93	0.07
General Supplies	62,500.00	(37,006.00)	25,494.00	12,475.85	13,018.15
Total Security	669,455.00	(92,350.00)	577,105.00	554,395.78	22,709.22
Total Undist. Expend-Oper & Maint of Plant Services	669,455.00	(92,350.00)	577,105.00	554,395.78	22,709.22
Undist. Expend. - Student Transportation Serv.:					
Contr. Serv. (Other than Bet. Home and Sch.) - Vendor	14,000.00		14,000.00	9,875.00	4,125.00
Total Undist. Expend. - Student Transportation Serv.	14,000.00		14,000.00	9,875.00	4,125.00
UNALLOCATED BENEFITS:					
Health Benefits	3,390,000.00		3,390,000.00	2,955,831.59	434,168.41
TOTAL UNALLOCATED BENEFITS	3,390,000.00		3,390,000.00	2,955,831.59	434,168.41
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	3,390,000.00		3,390,000.00	2,955,831.59	434,168.41
TOTAL UNDISTRIBUTED EXPENDITURES	6,383,558.00	(32,156.42)	6,351,401.58	5,755,648.40	595,753.18
TOTAL GENERAL CURRENT EXPENSE	16,009,649.00	(3,783,166.66)	11,976,482.34	10,591,068.85	1,385,413.49
TOTAL CAPITAL OUTLAY	579,000.00	(459,000.00)	120,000.00	71,895.65	48,104.35
Transfer of Funds to Charter Schools					
School Based Expenditures	16,588,649.00	(4,242,166.66)	12,096,482.34	10,882,964.50	1,433,517.84
Other Financing Sources:					
Operating Transfer In	16,551,972.52	(4,492,166.66)	12,059,805.86	10,651,838.15	1,407,967.71
Total Other Financing Sources	16,551,972.52	(4,492,166.66)	12,059,805.86	10,651,838.15	1,407,967.71
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(36,676.48)		(36,676.48)	(11,126.35)	(25,550.13)
Fund Balance, July 1	36,676.48		36,676.48	36,676.48	
Fund Balance, June 30	\$ (0.00)	\$ -	\$ (0.00)	\$ 25,550.13	\$ (25,550.13)

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
PAUL ROBESON SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 700,432.00	\$ (60,000.00)	\$ 640,432.00	\$ 579,514.35	\$ 60,917.65
Grades 1-5 - Salaries of Teachers	1,548,963.00	(1,090,261.36)	558,701.64	362,316.08	196,385.56
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	239,371.00	3,500.00	242,871.00	242,829.20	41.80
Other Purchased Services (400-500 Series)	18,000.00		18,000.00	13,646.40	4,353.60
General Supplies	64,000.00		64,000.00	49,419.50	14,580.50
Textbooks	26,000.00		26,000.00	19,468.74	6,531.26
Other Objects	2,000.00		2,000.00	1,240.00	760.00
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,598,766.00	(1,146,761.36)	1,552,004.64	1,288,434.27	263,570.37
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	310,820.00	(60,000.00)	250,820.00	230,217.70	20,602.30
Other Salaries for Instruction	105,170.00	1,600.00	106,770.00	106,721.70	48.30
General Supplies	1,000.00		1,000.00	996.88	1.12
Textbooks	1,000.00		1,000.00	999.45	0.55
Total Learning and/or Language Disabilities	417,990.00	(58,400.00)	359,590.00	338,937.73	20,652.27
Multiple Disabilities:					
Other Salaries for Instruction	27,138.00		27,138.00	26,138.00	1,000.00
Total Multiple Disabilities	27,138.00		27,138.00	26,138.00	1,000.00
Resource Room/Resource Center:					
Salaries of Teachers	42,000.00	62,000.00	104,000.00	92,245.60	11,754.40
Other Salaries for Instruction		6,000.00	6,000.00		6,000.00
Total Resource Room/Resource Center	42,000.00	68,000.00	110,000.00	92,245.60	17,754.40
Preschool Disabilities - Full-Time:					
Salaries of Teachers	214,864.00	(136,400.00)	78,464.00	78,437.00	27.00
Other Salaries for Instruction	228,401.00	(80,000.00)	148,401.00	98,724.70	49,676.30
General Supplies	500.00		500.00		500.00
Total Preschool Disabilities - Full-Time	443,765.00	(216,400.00)	227,365.00	177,161.70	50,203.30
TOTAL SPECIAL EDUCATION - INSTRUCTION	930,893.00	(206,800.00)	724,093.00	634,483.03	89,609.97
Bilingual Education - Instructions:					
Salaries of Teachers	125,831.00	152,600.00	278,431.00	247,958.00	30,473.00
Other Salaries for Instruction	80,656.00		80,656.00	3,372.69	77,283.31
General Supplies	2,000.00		2,000.00	1,090.13	909.87
Textbooks	2,000.00		2,000.00	1,500.00	500.00
Total Bilingual Education - Instructions	210,487.00	152,600.00	363,087.00	253,920.82	109,166.18
Before/After School Programs - Instruction					
Salaries of Teachers	27,400.00		27,400.00		27,400.00
Other Purchased Services (400-500 series)	100,000.00		100,000.00	100,000.00	
Total Before/ After School Programs - Instruction	127,400.00		127,400.00	100,000.00	27,400.00
Total Instruction	3,967,546.00	(1,200,961.36)	2,766,584.64	2,256,838.12	509,746.52
Undistributed Expend. - Attend. and Social Work:					
Salaries	32,848.00	-	32,848.00	32,847.60	0.40
Total Undistributed Expend. - Attend. and Social Work	32,848.00	-	32,848.00	32,847.60	0.40
Undistributed Expenditures - Health Services:					
Salaries	167,428.00	350.00	167,778.00	167,729.00	49.00
Supplies and Materials	2,500.00	-	2,500.00	1,485.05	1,014.95
Total Undistributed Expenditures - Health Services	169,928.00	350.00	170,278.00	169,214.05	1,063.95
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	70,119.00	-	70,119.00	70,119.00	-
Salaries of Secretarial and Clerical Assistants	51,740.00	600.00	52,340.00	52,337.36	2.64
Supplies and Materials	1,000.00	-	1,000.00		1,000.00
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	122,859.00	600.00	123,459.00	122,456.36	1,002.64
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	82,119.00	-	82,119.00	57,483.30	24,635.70
Salaries of Technology Coordinators	38,060.00	-	38,060.00	38,059.50	0.50
Supplies and Materials	4,000.00	-	4,000.00	3,855.65	144.35
Total Undist. Expend. - Edu. Media Serv./Sch. Library	124,179.00	-	124,179.00	99,398.45	24,780.55
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	241,203.00	6,690.00	247,893.00	247,866.96	6.04
Salaries of Secretarial and Clerical Assistants	101,578.00		101,578.00	101,578.00	
Other Purchased Services (400-500 Series)	11,500.00	9,236.62	20,736.62	18,479.37	2,257.25
Supplies and Materials	9,000.00		9,000.00	7,243.39	1,756.61
Total Undist. Expend. - Support Serv. - School Admin.	363,281.00	15,926.62	379,207.62	375,187.72	4,019.90
Undistributed Expenditures - Security					
Salaries	116,247.00	2,400.00	118,647.00	118,589.76	57.24
General Supplies	1,500.00		1,500.00		1,500.00
Total Security	117,747.00	2,400.00	120,147.00	118,589.76	1,557.24

NEW BRUNSWICK CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
PAUL ROBESON SCHOOL					
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	\$ 1,842,734.00	\$ -	\$ 1,842,734.00	\$ 1,605,438.10	\$ 237,295.90
TOTAL UNDISTRIBUTED EXPENDITURES	2,777,576.00	19,276.62	2,796,852.62	2,525,639.66	271,212.96
TOTAL GENERAL CURRENT EXPENSE	6,745,122.00	(1,181,684.74)	5,563,437.26	4,782,477.78	780,959.48
School Based Expenditures	6,745,122.00	(1,181,684.74)	5,563,437.26	4,782,477.78	780,959.48
Other Financing Sources:					
Operating Transfer In	6,735,885.38	(1,181,684.74)	5,554,200.64	4,773,599.59	780,601.05
Total Other Financing Sources	6,735,885.38	(1,181,684.74)	5,554,200.64	4,773,599.59	780,601.05
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(9,236.62)		(9,236.62)	(6,878.19)	(358.43)
Fund Balance, July 1	9,236.62		9,236.62	9,236.62	
Fund Balance, June 30	\$ (0.00)	\$ -	\$ (0.00)	\$ 358.43	\$ (358.43)

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
ROOSEVELT SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 298,048.00	\$ 20,000.00	\$ 318,048.00	\$ 292,327.69	\$ 25,720.31
Grades 1-5 - Salaries of Teachers	2,423,055.00	(1,602,075.50)	820,979.50	822,663.96	198,315.54
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	162,586.00		162,586.00	159,772.21	2,813.79
Other Purchased Services (400-500 Series)	25,000.00		25,000.00	22,140.69	2,859.31
General Supplies	61,000.00		61,000.00	43,899.12	17,100.88
Textbooks	37,000.00		37,000.00	27,673.90	9,326.10
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,006,689.00	(1,582,075.50)	1,424,613.50	1,168,477.57	256,135.93
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	35,502.00		35,502.00	28,401.60	7,100.40
Total Cognitive - Mild	35,502.00		35,502.00	28,401.60	7,100.40
Learning and/or Language Disabilities:					
Salaries of Teachers	240,505.00	(11,700.00)	228,805.00	228,757.82	47.18
Other Salaries for Instruction	134,910.00		134,910.00	134,366.84	543.16
General Supplies	4,500.00		4,500.00	4,500.00	
Textbooks	3,000.00		3,000.00	2,994.19	5.81
Total Learning and/or Language Disabilities	382,915.00	(11,700.00)	371,215.00	370,618.85	596.15
Multiple Disabilities:					
Salaries of Teachers	132,789.00		132,789.00	131,388.34	1,400.66
Other Salaries for Instruction	32,378.00	(15,000.00)	17,378.00		17,378.00
General Supplies	500.00		500.00	472.55	27.45
Total Multiple Disabilities	165,667.00	(15,000.00)	150,667.00	131,860.89	18,806.11
Resource Room/Resource Center:					
Salaries of Teachers	500,195.00	(40,000.00)	460,195.00	450,812.67	9,382.33
Other Salaries for Instruction					
General Supplies	3,000.00		3,000.00	2,996.84	3.16
Textbooks	1,000.00		1,000.00	975.61	24.39
Total Resource Room/Resource Center	504,195.00	(40,000.00)	464,195.00	454,785.12	9,409.88
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,089,279.00	(66,700.00)	1,021,579.00	985,666.46	35,912.54
Bilingual Education - Instructions:					
Salaries of Teachers	1,322,569.00		1,322,569.00	1,285,254.30	37,314.70
Other Salaries for Instruction	68,733.00		68,733.00	60,497.54	8,235.46
General Supplies	38,000.00		38,000.00	18,600.91	19,399.09
Textbooks	4,000.00		4,000.00	3,000.00	1,000.00
Total Bilingual Education - Instructions	1,433,302.00		1,433,302.00	1,367,352.75	65,949.25
Before/After School Programs - Instruction					
Salaries of Teachers	35,500.00		35,500.00	5,054.75	30,445.25
Other Purchased Services (400-500 series)	150,000.00		150,000.00	150,000.00	
Total Before/ After School Programs - Instruction	185,500.00		185,500.00	155,054.75	30,445.25
Total Instruction	5,713,770.00	(1,648,775.50)	4,064,994.50	3,676,551.53	388,442.97
Undistributed Expend. - Attend. and Social Work:					
Salaries	82,119.00	-	82,119.00	81,708.40	410.60
Salaries of Drop-Out Prevention Officer/ Coordina	44,556.00	-	44,556.00	44,556.00	-
Salaries of Family Liaisons/ Comm Parent inv. Spe.	44,556.00	-	44,556.00	44,556.00	-
Total Undistributed Expend. - Attend. and Social Work	171,231.00	-	171,231.00	170,820.40	410.60
Undistributed Expenditures - Health Services:					
Salaries	144,212.00	-	144,212.00	134,592.00	9,620.00
Supplies and Materials	2,000.00	-	2,000.00	867.93	1,132.07
Total Undistributed Expenditures - Health Services	146,212.00	-	146,212.00	135,459.93	10,752.07
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	88,235.00	100.00	88,335.00	88,290.00	45.00
Salaries of Secretarial and Clerical Assistants	50,789.00		50,789.00	50,789.00	
Supplies and Materials	500.00		500.00	499.13	0.87
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	139,524.00	100.00	139,624.00	139,578.13	45.87
Undist. Expend. - Improvement of Inst. Serv.:					
Salaries of Secretarial and Clerical Assistants	51,740.00		51,740.00	51,740.00	
Other Salaries	100,180.00	(60,000.00)	40,180.00	40,180.00	
Total Undist. Expend. - Improvement of Inst. Serv.	151,920.00	(60,000.00)	91,920.00	91,920.00	
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	53,739.00		53,739.00	53,739.00	
Salaries of Technology Coordinators	27,120.00	1,400.00	28,520.00	28,513.50	6.50
Supplies and Materials	4,000.00		4,000.00	3,999.20	0.80
Total Undist. Expend. - Edu. Media Serv./Sch. Library	84,859.00	1,400.00	86,259.00	86,251.70	7.30
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	235,945.00	91,300.00	327,245.00	327,202.83	42.17
Salaries of Secretarial and Clerical Assistants	50,789.00	2,500.00	53,289.00	53,289.00	
Other Purchased Services (400-500 Series)	5,500.00	8,767.45	14,267.45	14,267.45	
Supplies and Materials	7,000.00		7,000.00	5,228.49	1,770.51
Other Objects	2,000.00		2,000.00	1,895.93	104.07
Total Undist. Expend. - Support Serv. - School Admin.	301,234.00	102,567.45	403,801.45	401,884.70	1,916.75

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
ROOSEVELT SCHOOL					
Undistributed Expenditures - Security					
Salaries	\$ 118,439.00	\$ -	\$ 118,439.00	\$ 51,688.30	\$ 66,750.70
General Supplies	1,500.00		1,500.00	1,200.00	300.00
Total Security	<u>119,939.00</u>		<u>119,939.00</u>	<u>52,888.30</u>	<u>67,050.70</u>
Total Undist. Expend-Oper & Maint of Plant Services	<u>119,939.00</u>		<u>119,939.00</u>	<u>52,888.30</u>	<u>67,050.70</u>
Undist. Expend. - Student Transportation Serv.:					
Contr. Serv. (Other than Bet. Home and Sch.) - Vendor	2,000.00	-	\$ 2,000.00	1,449.00	551.00
Total Undist. Expend. - Student Transportation Serv.	<u>2,000.00</u>		<u>2,000.00</u>	<u>1,449.00</u>	<u>551.00</u>
UNALLOCATED BENEFITS:					
Health Benefits	1,614,860.00		1,614,860.00	1,407,174.56	207,685.44
TOTAL UNALLOCATED BENEFITS	<u>1,614,860.00</u>		<u>1,614,860.00</u>	<u>1,407,174.56</u>	<u>207,685.44</u>
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	<u>1,614,860.00</u>		<u>1,614,860.00</u>	<u>1,407,174.56</u>	<u>207,685.44</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,731,779.00</u>	<u>44,067.45</u>	<u>2,775,846.45</u>	<u>2,467,426.72</u>	<u>288,419.73</u>
TOTAL GENERAL CURRENT EXPENSE	<u>8,445,549.00</u>	<u>(1,604,708.05)</u>	<u>6,840,840.95</u>	<u>6,163,978.25</u>	<u>676,862.70</u>
Transfer of Funds to Charter Schools					
School Based Expenditures	<u>8,445,549.00</u>	<u>(1,604,708.05)</u>	<u>6,840,840.95</u>	<u>6,163,978.25</u>	<u>676,862.70</u>
Other Financing Sources:					
Operating Transfer In	8,436,781.55	(1,604,708.05)	6,832,073.50	6,157,223.59	674,849.91
Total Other Financing Sources	<u>8,436,781.55</u>	<u>(1,604,708.05)</u>	<u>6,832,073.50</u>	<u>6,157,223.59</u>	<u>674,849.91</u>
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	<u>(8,767.45)</u>		<u>(8,767.45)</u>	<u>(6,754.66)</u>	<u>(2,012.79)</u>
Fund Balance, July 1	<u>8,767.45</u>		<u>8,767.45</u>	<u>8,767.45</u>	
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,012.79</u>	<u>\$ (2,012.79)</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
WOODROW WILSON SCHOOL					
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Preschool/Kindergarten - Salaries of Teachers	\$ 152,388.00	\$ (7,200.00)	\$ 145,188.00	\$ 79,193.00	\$ 65,993.00
Grades 1-5 - Salaries of Teachers	1,188,288.00	(785,672.92)	402,616.08	234,287.17	168,328.91
Grades 6-8 - Salaries of Teachers	639,731.00	(416,877.34)	222,853.66	222,763.29	90.37
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	104,737.00		104,737.00	86,365.90	18,371.10
Other Purchased Services (400-500 series)	18,000.00		18,000.00	14,431.89	3,568.11
General Supplies	49,000.00		49,000.00	25,538.58	23,461.42
Textbooks	16,000.00	365.00	16,365.00	10,611.71	5,753.29
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,168,143.00	(1,209,385.26)	958,757.74	673,191.54	285,566.20
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	35,312.00	13,550.00	48,862.00	48,815.00	47.00
Other Salaries for Instruction	68,858.00	(24,000.00)	42,858.00	34,852.00	8,006.00
General Supplies	500.00		500.00	500.00	
Total Cognitive - Mild	102,670.00	(10,450.00)	92,220.00	84,167.00	8,053.00
Learning and/or Language Disabilities:					
Salaries of Teachers	82,119.00		82,119.00	78,371.00	3,748.00
Other Salaries for Instruction	32,378.00	3,200.00	35,578.00	34,852.00	726.00
General Supplies	500.00		500.00	419.83	80.17
Textbooks	500.00		500.00	397.67	102.33
Total Learning and/or Language Disabilities	115,497.00	3,200.00	118,697.00	114,040.50	4,656.50
Multiple Disabilities:					
Salaries of Teachers	89,230.00		89,230.00	88,522.00	708.00
Other Salaries for Instruction	52,700.00	21,600.00	74,300.00	70,670.80	3,629.20
General Supplies	500.00		500.00	419.83	80.17
Total Multiple Disabilities	142,430.00	21,600.00	164,030.00	159,612.63	4,417.37
Resource Room/Resource Center:					
Salaries of Teachers	270,255.00	(15,000.00)	255,255.00	227,533.90	27,721.10
General Supplies	500.00		500.00		500.00
Total Resource Room/Resource Center	270,755.00	(15,000.00)	255,755.00	227,533.90	28,221.10
TOTAL SPECIAL EDUCATION - INSTRUCTION	631,352.00	(650.00)	630,702.00	585,354.03	45,347.97
Bilingual Education - Instructions:					
Salaries of Teachers	39,597.00	40,000.00	79,597.00	79,193.00	404.00
General Supplies	2,000.00		2,000.00	219.17	1,780.83
Textbooks	500.00		500.00	128.36	373.64
Total Bilingual Education - Instructions	42,097.00	40,000.00	82,097.00	79,539.53	2,558.47
Before/After School Programs - Instruction					
Salaries of Teachers	34,000.00		34,000.00	13,732.00	20,268.00
Other Purchased Services (400-500 series)	100,000.00		100,000.00	100,000.00	
Total Before/ After School Programs - Instruction	134,000.00		134,000.00	113,732.00	20,268.00
Total Instruction	2,975,592.00	(1,170,035.26)	1,805,556.74	1,451,816.10	353,740.64
Undistributed Expend. - Attend. and Social Work:					
Salaries	34,552.00	24,000.00	58,552.00	34,551.20	24,000.80
Salaries of Drop-Out Prevention Officer/ Coordina		40,000.00	40,000.00	39,226.00	774.00
Total Undistributed Expend. - Attend. and Social Work	34,552.00	64,000.00	98,552.00	73,777.20	24,774.80
Undistributed Expenditures - Health Services:					
Salaries	88,235.00	100.00	88,335.00	88,290.00	45.00
Supplies and Materials	2,000.00		2,000.00	481.70	1,518.30
Total Undistributed Expenditures - Health Services	90,235.00	100.00	90,335.00	88,771.70	1,563.30
Undist. Expend. - Other Supp. Serv. Students - Reg.:					
Salaries of Other Professional Staff	53,739.00		53,739.00	53,739.00	
Supplies and Materials	500.00		500.00		500.00
Total Undist. Expend. - Other Supp. Serv. Students - Reg.	54,239.00		54,239.00	53,739.00	500.00
Undist. Expend. - Edu. Media Serv./Sch. Library:					
Salaries	52,739.00		52,739.00	52,239.00	500.00
Salaries of Technology Coordinators	31,678.00	7,919.00	39,597.00	38,598.76	0.24
Supplies and Materials	2,000.00		2,000.00	1,992.48	7.52
Total Undist. Expend. - Edu. Media Serv./Sch. Library	86,417.00	7,919.00	94,336.00	93,828.24	507.76
Undist. Expend. - Support Serv. - School Admin.:					
Salaries of Principals/Assistant Principals	127,512.00		127,512.00	127,511.20	0.80
Salaries of Secretarial and Clerical Assistants	97,225.00	(3,800.00)	93,425.00	93,344.64	80.36
Other Purchased Services (400-500 Series)	4,500.00	8,155.60	12,655.60	12,652.31	3.29
Supplies and Materials	6,000.00	(2,700.00)	3,300.00	3,221.79	78.21
Total Undist. Expend. - Support Serv. - School Admin.	235,237.00	1,655.60	236,892.60	236,729.94	162.66
Undistributed Expenditures - Security					
Salaries	75,498.00		75,498.00	73,945.79	1,552.21
General Supplies	1,000.00		1,000.00		1,000.00
Total Security	76,498.00		76,498.00	73,945.79	2,552.21
Total Undist. Expend-Oper & Maint of Plant Services	76,498.00		76,498.00	73,945.79	2,552.21
Undist. Expend. - Student Transportation Serv.:					
Contr. Serv. (Other than Bet. Home and Sch.) - Vendor	5,000.00		5,000.00	2,357.60	2,642.40
Total Undist. Expend. - Student Transportation Serv.	5,000.00		5,000.00	2,357.60	2,642.40
UNALLOCATED BENEFITS:					
Health Benefits	1,065,898.00		1,065,898.00	929,238.17	136,659.83

NEW BRUNSWICK CITY SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
WOODROW WILSON SCHOOL					
TOTAL UNALLOCATED BENEFITS	\$ 1,065,898.00	\$ -	\$ 1,065,898.00	\$ 929,238.17	\$ 136,659.83
TOTAL PENSION SERVICES - EMPLOYEE BENEFITS	1,065,898.00		1,065,898.00	929,238.17	136,659.83
TOTAL UNDISTRIBUTED EXPENDITURES	1,648,076.00	73,674.60	1,721,750.60	1,552,387.64	169,362.96
TOTAL GENERAL CURRENT EXPENSE	4,623,668.00	(1,096,360.66)	3,527,307.34	3,004,203.74	523,103.60
School Based Expenditures	4,823,668.00	(1,096,360.66)	3,527,307.34	3,004,203.74	523,103.60
Other Financing Sources:					
Operating Transfer In	4,611,547.40	(1,096,360.66)	3,515,186.74	2,994,933.61	520,253.13
Total Other Financing Sources	4,611,547.40	(1,096,360.66)	3,515,186.74	2,994,933.61	520,253.13
Excess (Deficiency) of Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	(12,120.60)		(12,120.60)	(9,270.13)	(2,850.47)
Fund Balance, July 1	12,120.60		12,120.60	12,120.60	
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 2,850.47	\$ (2,850.47)

E. SPECIAL REVENUE FUND

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Exhibit E-1
Page 1

	Total Brought Forward E-1a	Empty Childhood Aid FY 09-10	NEA Urban Grant	NBEF Mini Grants	Nonpublic Textbooks	Nursing	Reading First Grant 09-10	Totals 2010
REVENUE								
Federal Sources	\$ 8,541,292.41							\$ 8,541,292.41
State Sources	830,413.19	16,764,691.07	2,664.65	12,197.18	10,832.64	12,352.00	17,808,631.48	17,808,631.48
Local Sources	174,606.35						189,468.18	189,468.18
Total Revenue	\$ 9,546,311.95	\$ 16,764,691.07	\$ 2,664.65	\$ 12,197.18	\$ 10,832.64	\$ 12,352.00	\$ 190,242.68	\$ 26,539,929.07
EXPENDITURES								
Instruction:								
Salaries	\$ 3,886,677.58		\$ 2,390.75				\$ 137,815.00	\$ 4,026,883.33
Salaries of Teachers	401,565.00	695,082.51						1,096,647.51
Other Salaries for Instruction	147,294.21	376,412.40						523,706.61
Purchased Professional and Technical Services	10,790.88							10,790.88
Purchased Technical Services								
Other Purchased Services	1,511,324.90				10,832.64	12,352.00		1,534,509.54
Travel								
Tuition								
Supplies and Materials	16,367.13	38,337.11					19,688.70	74,392.94
General Supplies	672,932.85							672,932.85
Textbooks	59,857.60	8,373.76		12,197.18	10,832.64			80,428.54
Other Objects	6,706,830.15	1,118,205.76	2,390.75	12,197.18			157,473.70	8,020,282.20
Total Instruction	348,789.22	227,600.22	2,390.75	12,197.18	10,832.64	12,352.00	157,473.70	348,789.22
Support Services:								
Salaries								
Salaries of Supervisors of Instruction	593,437.45							593,437.45
Salaries of Program Directors	152,251.19							152,251.19
Salaries of Other Professional Staff	506,635.48							506,635.48
Salaries of Secretarial and Clerical Employees	666,435.00							666,435.00
Other Salaries	1,161,869.30							1,161,869.30
Employee Benefits	16,130.01							16,130.01
Purchased Professional and Technical Services	1,076,568.56	12,808,448.90						12,808,448.90
Purchased Prof. and Tech. Serv. - Contracted Pre - K		123,118.45						123,118.45
Purchased Professional Educational Services								
Other Purchased Professional - Education Services								
Other Purchased Professional Services								
Purchased Technical Services								
Other Purchased Services								
Contractual Services (Other Than Between Home and School) - Grant Agreements	59,302.65	1,908.24						61,210.89
Travel	15,773.01							15,773.01
Miscellaneous Purchased Services	9,621.08	3,048.43						12,669.51
Supplies and Materials	43,894.34							43,894.34
General Supplies	4,985.26	18,321.83						23,307.09
Other Object	28,893.53							28,893.53
Miscellaneous Expenditures	11,335.78							11,335.78
Total Support Services	2,779,123.56	15,107,215.29	273.90	12,197.18	10,832.64	12,352.00	32,768.88	17,913,361.63
Facilities Acquisition and Construction Services:								
Instructional Equipment	6,484.00							6,484.00
Noninstructional Equipment	53,874.24							53,874.24
Buildings	60,358.24							60,358.24
Total Facilities Acquisition and Construction Services	120,716.48							120,716.48
Total Expenditures	9,546,311.95	16,219,421.07	2,664.65	12,197.18	10,832.64	12,352.00	190,242.68	25,994,022.07
Excess (Deficiency) of Revenues Over/(Under) Expenditures		545,270.00						545,270.00
Other Financing Sources (Uses):								
Other Transfers								
Empty Childhood Program Aid/Firm Year Carryover								
Total Other Financing Sources (Uses)								
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)								\$ 0.00

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward	Nonpublic						Totals Carried Forward 2010
		E-1aa	Compensatory Aid	ESL	Transportation	Supplemental Instruction	Examination Classification	
REVENUE								
Federal Sources	\$ 8,541,292.41							\$ 8,541,292.41
State Sources	719,028.19							830,413.19
Local Sources	174,606.35							174,606.35
Total Revenue	\$ 9,434,926.95	\$ 33,589.00	\$ 35,112.00	\$ 19,000.00	\$ 7,964.00	\$ 10,236.00	\$ 4,484.00	\$ 9,548,311.95
EXPENDITURES								
Instruction:								
Salaries	\$ 3,886,677.58							\$ 3,886,677.58
Salaries of Teachers	401,565.00							401,565.00
Other Salaries for Instruction	147,294.21							147,294.21
Purchased Professional and Technical Services	10,790.88							10,790.88
Other Purchased Services	1,399,639.90							1,511,324.90
Supplies and Materials	16,387.13							16,387.13
General Supplies	672,932.85							672,932.85
Other Objects	59,857.60							59,857.60
Total Instruction	6,585,445.15	\$ 33,589.00	\$ 35,112.00	\$ 19,000.00	\$ 7,964.00	\$ 10,236.00	\$ 4,484.00	6,706,830.15
Support Services:								
Salaries	348,789.22							348,789.22
Salaries of Supervisors of Instruction	-							-
Salaries of Program Directors	-							-
Salaries of Other Professional Staff	-							-
Salaries of Secretarial and Clerical Employees	-							-
Other Salaries	-							-
Employee Benefits	1,161,869.30							1,161,869.30
Purchased Professional and Technical Services	16,130.01							16,130.01
Purchased Prof. and Tech. Serv. - Contracted Pre-K	-							-
Purchased Professional Educational Services	1,078,569.56							1,078,569.56
Other Purchased Professional - Educational Services	-							-
Other Purchased Professional Services	-							-
Purchased Technical Services	-							-
Other Purchased Services	59,302.65							59,302.65
Contractual Services (Other Than Between Home and School) - Grant Agreements	-							-
Travel	15,773.01							15,773.01
Miscellaneous Purchased Services	9,621.08							9,621.08
Supplies and Materials	43,894.34							43,894.34
General Supplies	4,985.26							4,985.26
Other Objects	28,853.33							28,853.33
Miscellaneous Expenditures	11,335.78							11,335.78
Total Support Services	2,779,123.56							2,779,123.56
Facilities Acquisition and Construction Services:								
Instructional Equipment	6,484.00							6,484.00
Noninstructional Equipment	53,674.24							53,674.24
Buildings	-							-
Total Facilities Acquisition and Construction Services	60,358.24							60,358.24
Total Expenditures	9,434,926.95	\$ 33,589.00	\$ 35,112.00	\$ 19,000.00	\$ 7,964.00	\$ 10,236.00	\$ 4,484.00	9,548,311.95
Excess (Deficiency) of Revenues Over/ (Under) Expenditures								
Other Financing Sources (Uses):								
Contribution to School-Based Budgets								
Total Other Financing Sources (Uses)								
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)								

NEW BRUNSWICK CITY SCHOOL DISTRICT
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-1b	CWEP Placement Fees	Exemplary Amisad Practicotes Grant	WF CWEP FY09-10	Elkhart Pronghorn	Clifford Foundation	Totals Carried Forward 2010
REVENUE							
Federal Sources	\$ 8,242,779.39	\$ -	\$ 1,911.97	\$ 293,939.93	\$ 2,981.12	\$ -	\$ 8,541,292.41
State Sources	719,026.19	3,442.77	-	-	-	857.84	719,026.19
Local Sources	170,335.74	-	-	-	-	-	170,335.74
Total Revenue	\$ 9,132,141.32	\$ 3,442.77	\$ 1,911.97	\$ 293,939.93	\$ 2,981.12	\$ 857.84	\$ 9,434,926.95
EXPENDITURES							
Instruction:							
Salaries	\$ 3,644,280.08	\$ 2,667.75	\$ -	\$ 236,702.60	\$ 2,520.00	\$ 527.25	\$ 3,886,677.58
Salaries of Teachers	401,565.00	-	-	-	-	-	401,565.00
Salaries of Instruction	147,294.21	-	-	250.08	-	-	147,294.21
Purchased Professional and Technical Services	10,500.00	-	-	-	-	-	10,750.86
Purchased Professional and Educational Services	-	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-	-
Other Purchased Services	1,369,939.80	-	-	-	-	-	1,369,939.80
Travel	-	-	-	-	-	-	-
Tuition	16,387.13	-	-	-	-	-	16,387.13
Supplies and Materials	672,951.29	-	-	281.69	-	-	672,932.85
General Supplies	-	-	-	-	-	-	-
Textbooks	59,857.60	-	-	-	-	-	59,857.60
Other Objects	6,352,465.21	2,667.75	-	237,274.94	2,520.00	527.25	6,595,445.15
Total Instruction	348,789.22	2,667.75	-	237,274.94	2,520.00	527.25	348,789.22
Support Services:							
Salaries	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-
Salaries of Program Directors	-	-	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Employees	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-
Employee Benefits	1,105,175.59	-	-	55,922.00	441.12	330.59	1,161,869.30
Purchased Professional and Technical Services	16,130.01	-	-	-	-	-	16,130.01
Purchased Prof. and Tech. Serv. - Contracted Pre-K	-	-	-	-	-	-	-
Purchased Professional Educational Services	1,078,569.58	-	-	-	-	-	1,078,569.58
Other Purchased Professional - Education Services	-	-	-	-	-	-	-
Other Purchased Professional Services	-	-	-	-	-	-	-
Professional Services - Other Than Between Home and School - Grant Agreements	59,302.65	-	-	-	-	-	59,302.65
Contractual Services (Other Than Between Home and School) - Grant Agreements	-	-	-	-	-	-	-
Travel	15,530.02	-	-	242.89	-	-	15,773.01
Miscellaneous Purchased Services	9,621.08	-	-	-	-	-	9,621.08
Supplies and Materials	41,782.37	-	1,911.97	200.00	-	-	43,894.34
General Supplies	4,585.28	-	-	-	-	-	4,585.28
Other Object	28,653.33	775.02	-	-	-	-	29,428.35
Miscellaneous Expenditures	10,550.76	-	-	-	-	-	10,550.76
Total Support Services	2,719,299.87	775.02	1,911.97	56,384.89	441.12	330.59	2,779,123.58
Facilities Acquisition and Construction Services:							
Instructional Equipment	6,484.00	-	-	-	-	-	6,484.00
Noninstructional Equipment	53,874.24	-	-	-	-	-	53,874.24
Buildings	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	60,358.24	-	-	-	-	-	60,358.24
Total Expenditures	9,132,143.32	3,442.77	1,911.97	293,939.93	2,981.12	857.84	9,434,926.95
Excess (Deficiency) of Revenues Over/(Under) Expenditures							
Other Financing Sources (Uses):							
Contribution to School-Based Budgets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)							
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-tc	W/A BSJESL 08-10	Worklist Re-engagement	Small Learning Community Grant FY 09-10	NJYC Ret Vals Grant	Reading First FY 08-09	Small Learning Community Grant FY 08-09	Totals Carried Forward 2010
REVENUE								
Federal Sources	\$ 8,081,681.75	\$ 97,699.75	\$ 53,197.89	\$ 219,323.12	\$ 15,134.79	\$ 63,655.07	\$ 11,471.36	\$ 8,242,779.39
State Sources	408,443.85							719,026.19
Local Sources	170,305.74	\$ 97,699.75	\$ 53,197.89	\$ 219,323.12	\$ 15,134.79	\$ 63,655.07	\$ 11,471.36	170,305.74
Total Revenue	\$ 8,671,631.34	\$ 97,699.75	\$ 53,197.89	\$ 219,323.12	\$ 15,134.79	\$ 63,655.07	\$ 11,471.36	\$ 9,132,113.32
EXPENDITURES								
Instruction:								
Salaries	\$ 3,390,932.73	\$ 88,393.75	\$ 43,475.00	\$ 152,963.60	\$ -	\$ 2,370.00	\$ 9,600.00	\$ 3,644,280.08
Salaries of Teachers	358,090.00							407,565.00
Other Salaries for Instruction	147,294.21							147,294.21
Purchased Professional and Technical Services	10,500.00							10,500.00
Purchased Professional and Educational Services								
Purchased Technical Services								
Other Purchased Services	1,369,998.80							1,369,998.80
Travel								
Tuition								
Supplies and Materials	16,387.13							16,387.13
General Supplies	611,180.19			315.55		61,195.07	20.48	672,661.29
Textbooks								
Other Objects	58,857.60							58,857.60
Total Instruction	5,994,181.75	88,393.75	43,475.00	153,279.15	-	63,505.07	9,620.48	6,352,455.21
Support Services:								
Salaries	335,248.22				13,541.00			348,789.22
Salaries of Supervisors of Instruction								
Salaries of Program Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Employees								
Other Salaries								
Employee Benefits	1,067,693.67	9,306.00	7,657.18	17,141.72	1,593.79		1,783.23	1,105,175.59
Purchased Professional and Technical Services	16,130.01							16,130.01
Purchased Prof. and Tech. Serv. - Contracted Pre - K								
Purchased Professional Educational Services	1,034,319.58			44,250.00				1,078,569.58
Other Purchased Professional - Education Services								
Other Purchased Professional Services								
Purchased Technical Services	58,877.65			425.00				59,302.65
Other Purchased Services								
Contractual Services (Other Than Between Home and School) - Grant Agreements								
Travel	9,019.41		2,065.71	4,227.25		150.00	67.65	15,530.02
Miscellaneous Purchased Services	9,621.08							9,621.08
Supplies and Materials	41,782.37							41,782.37
General Supplies	4,985.26							4,985.26
Other Object	28,853.33							28,853.33
Miscellaneous Expenditure	10,590.76							10,590.76
Total Support Services	2,617,091.34	9,306.00	9,722.89	66,043.97	15,134.79	150.00	1,850.98	2,719,295.87
Facilities Acquisition and Construction Services:								
Instructional Equipment	6,484.00							6,484.00
Noninstructional Equipment	53,874.24							53,874.24
Buildings								
Total Facilities Acquisition and Construction Services	60,358.24							60,358.24
Total Expenditures	8,671,631.34	97,699.75	53,197.89	219,323.12	15,134.79	63,655.07	11,471.36	9,132,113.32
Excess (Deficiency) of Revenues Over (Under) Expenditures								
Other Financing Sources (Uses):								
Contribution to School-Based Budgets								
Total Other Financing Sources (Uses)								
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Budget Forward	NYSBA Safety Grant	Terry-Higuer Corporate Grant	NYC Govt	Woodrow Wilson Learning LHA FY 09-10	Woodrow Wilson Learning LHA FY 09-09	Totals Carried Forward 2010
REVENUE							
Federal Sources	\$ 8,076,473.08						\$ 8,076,473.08
State Sources	45,555.00						45,555.00
Local Sources	153,969.00	13,967.00	2,653.00	368,142.00	65,895.17	7,413.50	609,442.67
Total Revenue	\$ 8,276,997.08	\$ 13,967.00	\$ 2,653.00	\$ 368,142.00	\$ 65,895.17	\$ 7,413.50	\$ 8,671,052.34
EXPENDITURES							
Instruction:							
Salaries	\$ 3,113,780.16			\$ 224,159.05	\$ 46,600.00	\$ 7,413.50	\$ 3,391,952.71
Salaries of Teachers	358,090.00						358,090.00
Other Salaries for Instruction	147,149.20				146.01		147,295.21
Purchased Professional and Technical Services	103,000.00						103,000.00
Other Instructional Services							
Other Purchased Services	1,399,539.90						1,399,539.90
Travel							
Tuition	16,397.13			17,414.92			33,812.05
Supplies and Materials	560,765.27						560,765.27
Textbooks							
Other Objects	5,967.00			54,656.00			60,623.00
Total Instruction	5,644,954.28			256,068.97	45,745.01	7,413.50	5,954,181.76
Support Services:							
Salaries	336,246.22						336,246.22
Salaries of Supervisors of Instruction							
Salaries of Supervisors of Support Services							
Salaries of Other Support Staff							
Salaries of Secretarial and Clerical Employees							
Other Salaries							
Employee Benefits							
Purchased Professional and Technical Services	1,019,919.67			37,742.00	10,002.00		1,067,663.67
Other Purchased Professional Services	16,130.01						16,130.01
Other Purchased Professional - Education Services	1,034,101.42				218.18		1,034,319.60
Other Purchased Professional Services							
Purchased Technical Services							
Other Instructional Services (Other Than Between Home and School) - Grant Agreements	88,877.65						88,877.65
Travel							
Miscellaneous Purchased Services	9,019.41						9,019.41
Supplies and Materials	5,851.06	13,967.00					19,818.06
Textbooks	2,492.00						2,492.00
Other Object	4,882.26						4,882.26
Miscellaneous Expenditures	7,897.11		2,653.00	28,653.33			39,203.44
Total Support Services	2,513,625.20	\$ 13,967.00	\$ 2,653.00	\$ 66,395.33	\$ 10,250.18		2,617,291.34
Facilities Acquisition and Construction Services:							
Instructional Equipment	33,874.24			6,484.00			40,358.24
Noninstructional Equipment							
Buildings	33,874.24			6,484.00			40,358.24
Total Facilities Acquisition and Construction Services	67,748.48			12,968.00			80,716.48
Total Expenditures	8,272,652.72	\$ 13,967.00	\$ 2,653.00	\$ 339,149.30	\$ 55,925.17	\$ 7,413.50	\$ 8,671,052.34
Excess (Deficiency) of Revenues Over (Under) Expenditures							
Other Financing Sources (Uses):							
Contribution to School-Budget Budgets							
Total Other Financing Sources (Uses)							
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)							

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-1e	Multistate Grant	Title I ARRA Grant	Title I S/A FY 08-09	New Brunswick School-Based Youth	NCLB Title I Rollover 08-09	NCLB Title I Rollover 07-08	Totals Forward 2010
REVENUE								
Federal Sources	\$ 7,975,043.54	\$	\$ 27,647.76	\$ 120,499.35	\$	\$ 842.05	\$ 4,440.38	\$ 6,028,473.08
State Sources	40,295.55				101,380.00			40,295.55
Local Sources	48,542.01	2,763.08			101,380.00	842.05	4,440.38	153,695.09
Total Revenue	7,964,881.10	2,763.08	27,647.76	120,499.35	101,380.00	842.05	4,440.38	8,222,453.72
EXPENDITURES								
Instruction:								
Salaries:	\$ 2,978,406.18	\$	\$	\$ 61,354.00	\$ 74,000.00	\$	\$	\$ 3,113,760.18
Salaries of Teachers	368,090.00							368,090.00
Salaries for Instruction	147,149.20							147,149.20
Purchased Professional and Technical Services	10,500.00							10,500.00
Purchased Professional and Educational Services								
Purchased Technical Services								
Other Purchased Services	1,395,842.00			4,097.90				1,399,939.90
Travel								
Tuition								
Supplies and Materials	16,387.13							16,387.13
General Supplies	563,444.90			30,320.37				593,765.27
Textbooks	5,352.80							5,352.80
Other Objects	5,475,182.01			95,772.27	74,000.00			5,644,954.28
Total Instruction	318,041.22		800.00	16,407.00	74,000.00			335,248.22
Support Services:								
Salaries of Supervisors of Instruction								
Salaries of Program Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Employees								
Other Salaries								
Employee Benefits	985,238.78		65.76	6,235.13	27,380.00			1,019,919.67
Purchased Professional and Technical Services	16,130.01							16,130.01
Purchased Prof. and Tech. Serv. - Contracted Pre - K								
Purchased Professional Educational Services								
Other Purchased Professional - Education Services	1,020,257.53		13,000.00			842.05	1.84	1,034,101.42
Other Purchased Professional Services								
Purchased Technical Services								
Other Purchased Services	46,752.65		12,125.00					58,877.65
Contractual Services (Other Than Between Home and School) - Grant Agreements								
Travel	9,019.41							9,019.41
Miscellaneous Purchased Services	9,621.08		1,657.00	2,084.95				9,621.08
Supplies and Materials	19,634.88							19,634.88
General Supplies	4,985.26							4,985.26
Other Object	5,144.03							5,144.03
Miscellaneous Expenditures	2,435,824.85	2,763.08	27,647.76	24,727.08	27,380.00	842.05	4,440.38	2,523,625.20
Total Support Services	53,874.24	2,763.08	27,647.76	24,727.08	27,380.00	842.05	4,440.38	53,874.24
Facilities Acquisition and Construction Services:								
Instructional Equipment								
Noninstructional Equipment								
Buildings	53,874.24							53,874.24
Total Facilities Acquisition and Construction Services	53,874.24							53,874.24
Total Expenditures	7,964,881.10	2,763.08	27,647.76	120,499.35	101,380.00	842.05	4,440.38	8,222,453.72
Excess (Deficiency) of Revenues Over(Under) Expenditures								
Other Financing Sources (Uses):								
Contribution to School-Based Budgets								
Total Other Financing Sources (Uses)								
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-1	Food Svc Equip Grant APRA	Job Search Placement Fees	ABE/ Chks 09-10	NCLB Title I SIA ARRA	NCLB Title I FY 09-10	NCLB Title I FY 09	Totals Carried Forward 2010
REVENUE								
Federal Sources	\$ 4,611,305.12	\$ -	\$ 175,888.08	\$ 314,194.57	\$ 530,556.66	\$ 2,047,333.88	\$ 195,764.13	\$ 7,675,043.54
State Sources	23,072.31	17,223.24				40,295.55		40,295.55
Local Sources	49,542.01							49,542.01
Total Revenue	\$ 4,683,919.44	\$ 17,223.24	\$ 175,888.08	\$ 314,194.57	\$ 530,556.66	\$ 2,047,333.88	\$ 195,764.13	\$ 7,964,881.10
EXPENDITURES								
Instruction:								
Salaries	\$ 1,418,167.93	\$ -	\$ 143,076.25	\$ 107,613.75	\$ 87,360.00	\$ 1,328,802.00	\$ -	\$ 2,978,406.18
Salaries of Teachers	256,476.25							386,090.00
Other Salaries for Instruction	147,149.20							147,149.20
Purchased Professional and Technical Services	10,500.00							10,500.00
Purchased Professional and Educational Services								
Purchased Technical Services								
Other Purchased Services	1,291,974.00				3,868.00			1,395,842.00
Travel								
Tuition								
Supplies and Materials	127,186.64		441.95	2,698.82	433,127.49		16,387.13	16,387.13
General Supplies								563,444.90
Textbooks	5,362.60							5,362.60
Other Objects	3,350,616.62		143,518.20	110,302.57	524,355.49	1,329,802.00	16,387.13	5,475,192.01
Total Instruction	165,294.30		3,040.00			36,715.92	111,981.00	318,041.22
Support Services:								
Salaries								
Salaries of Supervisors of Instruction								
Salaries of Program Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Employees								
Other Salaries	463,107.94		31,660.00	20,574.00	6,201.17	454,991.59	9,684.08	986,238.78
Employee Benefits	16,130.01							16,130.01
Purchased Professional and Technical Services								
Purchased Prof. and Tech. Serv. - Contracted Pre - K	604,010.20		280.88	180,278.00		200,546.20	35,132.25	1,020,257.53
Purchased Professional Educational Services								
Other Purchased Professional - Education Services								
Purchased Technical Services	17,962.95					20,224.70		46,752.65
Other Purchased Services								
Contractual Services (Other Than Between Home and School) - Grant Agreements								
Travel								
Miscellaneous Purchased Services	9,621.06		400.00					9,019.41
Supplies and Materials	14,181.31					5,053.57		9,621.08
General Supplies								19,684.88
Other Object								4,965.26
Miscellaneous Expenditures	5,144.03							5,144.03
Total Support Services	1,296,451.82		32,370.88	203,892.00	6,201.17	717,531.88	175,377.00	2,335,824.85
Facilities Acquisition and Construction Services:								
Instructional Equipment	36,651.00	17,223.24						53,874.24
Noninstructional Equipment								
Buildings	36,651.00	17,223.24						53,874.24
Total Facilities Acquisition and Construction Services	4,683,919.44	17,223.24	175,888.08	314,194.57	530,556.66	2,047,333.88	195,764.13	7,964,881.10
Total Expenditures								
Excess (Deficiency) of Revenues Over/(Under) Expenditures								
Other Financing Sources (Uses):								
Contribution to School-Based Budgets								
Total Other Financing Sources (Uses)								
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-1g	ABE Grant	ABE Civics Lead Grant	NCLB Title I SIA FY 09-10	ABE Lead/Staff Agency	ABS Civics FY 09-10	Totals Carried Forward 2010
REVENUE							
Federal Sources	\$ 3,482,042.28	\$ 783,491.53	\$ 3,470.00	\$ 314,414.23	\$ 15,300.00	\$ 12,587.08	\$ 4,611,305.12
State Sources	23,072.31						23,072.31
Local Sources	49,542.01						49,542.01
Total Revenue	\$ 3,554,656.60	\$ 783,491.53	\$ 3,470.00	\$ 314,414.23	\$ 15,300.00	\$ 12,587.08	\$ 4,683,919.44
EXPENDITURES							
Instruction:							
Salaries	\$ 1,169,505.93	\$ 250,476.25	\$	\$ 246,235.00	\$	\$ 2,427.00	\$ 1,418,187.93
Salaries of Teachers	147,149.20						147,149.20
Purchased Professional and Technical Services	10,500.00						10,500.00
Purchased Professional and Educational Services							
Purchased Technical Services							
Other Purchased Services	1,388,099.00			3,875.00			1,391,874.00
Travel							
Tuition							
Supplies and Materials							
General Supplies	125,919.64	1,267.00					127,186.64
Textbooks	5,362.60						5,362.60
Other Objects	2,846,596.37	251,743.25		250,110.00		2,427.00	3,350,816.62
Total Instruction	146,994.30	3,040.00	3,170.00		13,100.00		186,294.30
Support Services:							
Salaries							
Salaries of Supervisors of Instruction							
Salaries of Program Directors							
Salaries of Other Professional Staff							
Salaries of Secretarial and Clerical Employees							
Other Salaries							
Employee Benefits	334,400.43	67,238.28	300.00	58,968.23	2,200.00		463,107.94
Purchased Professional and Technical Services	16,130.01						16,130.01
Purchased Prof. and Tech. Serv. - Contracted Pre - K							
Purchased Professional Educational Services							
Other Purchased Professional - Education Services	136,686.20	461,470.00				5,874.00	604,010.20
Other Purchased Professional Services							
Purchased Technical Services							
Other Purchased Services	17,962.95						17,962.95
Contractual Services (Other Than Between Home and School) - Grant Agreements							
Travel							
Miscellaneous Purchased Services							
Supplies and Materials	14,181.31			5,335.00		4,286.08	9,621.08
General Supplies							
Other Object							
Miscellaneous Expenditure	5,144.03						5,144.03
Total Support Services	671,469.23	531,748.28	3,470.00	64,304.23	15,300.00	10,150.08	1,296,451.82
Facilities Acquisition and Construction Services:							
Noninstructional Equipment	36,651.00						36,651.00
Non-Instructional Equipment Buildings							
Total Facilities Acquisition and Construction Services	36,651.00						36,651.00
Total Expenditures	3,554,656.60	783,491.53	3,470.00	314,414.23	15,300.00	12,587.08	4,683,919.44
Excess (Deficiency) of Revenues Over/(Under) Expenditures							
Other Financing Sources (Uses):							
Contribution to School-Based Budgets							
Total Other Financing Sources (Uses)							
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)							

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-1h	NCLB Title I/A	NCLB Title IID	NCLB Title III FY 09-10	NCLB Title IV FY 07-08	NCLB Title IV FY 08-09	NCLB Title IV FY 09-10	Table V Rollover FY 08	NCLB Title III FY 08-09	Totals Carried Forward 2010
REVENUE										
Federal Sources	\$ 2,600,294.22	\$ 529,678.66	\$ 29,660.45	\$ 269,040.80	\$ 1,532.00	\$ 627.95	\$ 35,319.20	\$ 2,015.00	\$ 23,854.00	\$ 3,482,042.28
State Sources	23,072.31									23,072.31
Local Sources	48,542.01									48,542.01
Total Revenue	\$ 2,672,908.54	\$ 529,678.66	\$ 29,660.45	\$ 269,040.80	\$ 1,532.00	\$ 627.95	\$ 35,319.20	\$ 2,015.00	\$ 23,854.00	\$ 3,654,656.60
EXPENDITURES										
Instruction:										
Salaries:										
Salaries of Teachers	\$ 523,014.93	\$ 415,672.00	\$	\$ 203,000.00	\$	\$	\$ 27,819.00	\$	\$	\$ 1,165,505.93
Other Salaries for Instruction	147,149.20									147,149.20
Purchased Professional and Technical Services	10,900.00									10,900.00
Purchased Professional and Educational Services										
Purchased Technical Services										
Other Purchased Services	1,376,583.00		11,516.00							1,388,099.00
Travel										
Tuition										
Supplies and Materials	102,065.64									102,065.64
General Supplies										
Textbooks	5,352.90									5,352.90
Other Objects	2,164,676.37	415,672.00	11,516.00	203,000.00			27,819.00		23,854.00	2,845,536.37
Total Instruction	146,984.30	112,064.77	11,516.00	54,728.80	1,532.00	627.95	7,500.20	2,015.00	23,854.00	146,984.30
Support Services:										
Salaries										
Salaries of Supervisors of Instruction	160,106.66									160,106.66
Salaries of Program Directors	16,130.01									16,130.01
Salaries of Other Professional Staff										
Salaries of Secretarial and Clerical Employees										
Other Salaries										
Employee Benefits										
Purchased Professional and Technical Services	122,291.91	1,941.89	8,960.45	1,312.00	1,532.00	627.95				136,666.20
Purchased Prof. and Tech. Serv. - Contracted Pre-K										
Purchased Professional Educational Services										
Other Purchased Professional - Education Services										
Other Purchased Professional Services										
Purchased Technical Services	8,758.95		9,204.00							17,962.95
Other Purchased Services										
Contractual Services (Other Than Between Home and School) - Staff Agreements										
Travel										
Miscellaneous Purchased Services	12,166.31							2,015.00		14,181.31
Supplies and Materials										
General Supplies										
Other Object										
Miscellaneous Expenditures	5,144.03									5,144.03
Total Support Services	471,582.17	114,006.66	18,164.45	56,040.80	1,532.00	627.95	7,500.20	2,015.00	23,854.00	671,469.23
Facilities Acquisition and Construction Services:										
Instructional Equipment	36,651.00									36,651.00
Noninstructional Equipment										
Buildings										
Total Facilities Acquisition and Construction Services	36,651.00	529,678.66	29,660.45	259,040.80	1,532.00	627.95	35,319.20	2,015.00	23,854.00	3,654,656.60
Total Expenditures	2,672,908.54	529,678.66	29,660.45	259,040.80	1,532.00	627.95	35,319.20	2,015.00	23,854.00	3,654,656.60
Excess (Deficiency) of Revenues Over(Under) Expenditures										
Other Financing Sources (Uses):										
Contribution to School-Based Budgets										
Total Other Financing Sources (Uses)										
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-11	IDEA Preschool	IDEA Basic FY 09-10	IDEA Basic FY 08-09	Wal-Mart Grant	NJ Family Care Grant	IDEA ARRA Grant	Totals Carried Forward 2010
REVENUE								
Federal Sources	\$ 68,178.72	\$ 49,225.97	\$ 1,723,329.58	\$ 68,956.28	\$ 3,890.38	\$ 23,072.31	\$ 690,603.67	\$ 2,900,294.22
State Sources	45,651.63							23,072.31
Local Sources	113,850.35	\$ 49,225.97	\$ 1,723,329.58	\$ 68,956.28	\$ 3,890.38	\$ 23,072.31	\$ 690,603.67	49,542.01
Total Revenue	\$ 23,220.00	\$ -	\$ 5,202.00	\$ 68,956.28	\$ -	\$ -	\$ 425,636.65	\$ 523,014.93
EXPENDITURES								
Instruction:								
Salaries								
Salaries of Teachers								
Other Salaries for Instruction			147,149.20					147,149.20
Purchased Professional and Technical Services			10,500.00					10,500.00
Purchased Professional and Educational Services								
Purchased Technical Services			1,376,583.00					1,376,583.00
Travel								
Tuition								
Supplies and Materials								
General Supplies	9,125.78		86,723.62		3,890.38		2,325.86	102,065.64
Textbooks	5,362.60							5,362.60
Other Objects	37,708.98		1,628,157.82		3,890.38		427,962.51	2,164,675.37
Total Instruction	10,725.00					19,240.00	117,019.30	146,984.30
Support Services:								
Salaries								
Salaries of Supervisors of Instruction								
Salaries of Program Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Employees								
Other Salaries								
Employee Benefits			57,498.81					57,498.81
Purchased Professional and Technical Services								
Purchased Prof. and Tech. Serv. - Contracted Pre-K						2,888.00		2,888.00
Purchased Professional Educational Services								
Other Purchased Professional - Education Services		49,225.97	20,814.00					69,039.97
Other Purchased Professional Services								
Other Purchased Technical Services								
Other Purchased Services								
Contractual Services (Other Than Between Home and School) - Grant Agreements								
Travel								
Miscellaneous Purchased Services								
Supplies and Materials	1,200.00		10,000.00					11,200.00
General Supplies								
Other Object	5,144.03							5,144.03
Miscellaneous Expenditure	38,470.97	49,225.97	97,171.76				262,641.16	471,592.17
Total Support Services	36,651.00					966.31		36,651.00
Facilities Acquisition and Construction Services:								
Instructional Equipment								
Noninstructional Equipment								
Buildings								
Total Facilities Acquisition and Construction Services	36,651.00							36,651.00
Total Expenditures	113,850.35	49,225.97	1,723,329.58	68,956.28	3,890.38	23,072.31	690,603.67	2,672,908.54
Excess (Deficiency) of Revenues Over/(Under) Expenditures								
Other Financing Sources (Uses):								
Contribution to School-Based Budgets								
Total Other Financing Sources (Uses)								
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Total Brought Forward E-1	IDEA Basic Rollover FY 07-08	NCLB Title III Rollover FY 07-08	Capitol Pledges FY 09	Verizon Family Grant	Totals Carried Forward 2010
REVENUE						
Federal Sources	\$ -	\$ 20,260.25	\$ 7,686.69	\$ 40,251.78	\$ -	\$ 68,178.72
State Sources	15,947.60				29,704.03	45,651.63
Local Sources	15,947.60	20,260.25	7,686.69	40,251.78	29,704.03	113,830.35
Total Revenue	\$ 2,860.00	\$ -	\$ -	\$ -	\$ 20,360.00	\$ 23,220.00
EXPENDITURES						
Instruction:						
Salaries						
Salaries of Teachers						
Other Salaries for Instruction						
Purchased Professional and Technical Services						
Purchased Professional and Educational Services						
Purchased Technical Services						
Other Purchased Services						
Travel						
Tuition						
Supplies and Materials						
General Supplies						
Textbooks						
Other Objects						
Total Instruction	5,362.60		5,525.00	3,600.78		9,125.78
	8,222.60		5,525.00	3,600.78	20,360.00	37,708.38
Total Instruction	7,725.00					10,725.00
Support Services:						
Salaries						
Salaries of Supervisors of Instruction						
Salaries of Program Directors						
Salaries of Other Professional Staff						
Salaries of Secretarial and Clerical Employees						
Other Salaries						
Employee Benefits						
Purchased Professional and Technical Services						
Purchased Prof. and Tech. Serv. - Contracted Pre - K						
Purchased Professional Educational Services						
Other Purchased Professional - Education Services						
Other Purchased Professional Services						
Purchased Technical Services						
Other Purchased Services						
Contractual Services (Other Than Between Home and School) - Grant Agreements						
Travel						
Miscellaneous Purchased Services						
Supplies and Materials						
General Supplies						
Other Object						
Miscellaneous Expenditures						
Total Support Services	7,725.00	20,260.25	2,141.69		1,200.00	1,200.00
Facilities Acquisition and Construction Services:						
Instructional Equipment						
Noninstructional Equipment						
Buildings						
Total Facilities Acquisition and Construction Services	15,947.60	20,260.25	7,686.69	36,651.00	5,144.03	36,651.00
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources (Uses):						
Contribution to School-Based Budgets						
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	J Monroe Teaching Grant FY 09-10	J Monroe Teaching Grant FY 09-10	Totals Carried Forward 2010
REVENUE			
Federal Sources			
State Sources	6,000.00	4,585.00	15,947.60
Local Sources	6,000.00	4,585.00	15,947.60
Total Revenue	\$ 12,000.00	\$ 9,170.00	\$ 21,170.00
EXPENDITURES			
Instruction:			
Salaries			
Salaries of Teachers			
Other Salaries for Instruction			
Purchased Professional and Technical Services			
Purchased Professional and Educational Services			
Purchased Technical Services			
Other Purchased Services			
Travel			
Tuition			
Supplies and Materials			
General Supplies			
Textbooks			
Other Objects			
Total Instruction	200.00	2,660.00	5,362.60
Support Services:			
Salaries			
Salaries of Supervisors of Instruction	5,800.00	1,925.00	7,725.00
Salaries of Program Directors			
Salaries of Other Professional Staff			
Salaries of Secretarial and Clerical Employees			
Other Salaries			
Employee Benefits			
Purchased Professional and Technical Services			
Purchased Prof. and Tech. Serv. - Contracted Pre - K			
Purchased Professional Educational Services			
Other Purchased Professional - Education Services			
Other Purchased Professional Services			
Purchased Technical Services			
Other Purchased Services			
Contractual Services (Other Than Between Home and School) - Grant Agreements			
Travel			
Miscellaneous Purchased Services			
Supplies and Materials			
General Supplies			
Other Object			
Miscellaneous Expenditure			
Total Support Services	5,800.00	1,925.00	7,725.00
Facilities Acquisition and Construction Services:			
Instructional Equipment			
Noninstructional Equipment			
Buildings			
Total Facilities Acquisition and Construction Services	6,000.00	4,585.00	15,947.60
Total Expenditures	\$ 12,000.00	\$ 9,170.00	\$ 21,170.00
Excess (Deficiency) of Revenues Over(Under) Expenditures			
Other Financing Sources (Uses):			
Other Transfers			
Contribution to School-Based Budgets			
Total Other Financing Sources (Uses)			
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
STATEMENT OF PRESCHOOL EDUCATION AID
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Exhibit E-2

District-Wide Total

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<u>EXPENDITURES</u>			
Instruction:			
Salaries of Teachers	\$ 860,056.00	\$ 695,082.51	\$ 164,973.49
Other Salaries for Instruction	439,620.00	376,412.40	63,207.60
Other Objects	8,850.00	8,373.76	476.24
Other Purchased Services	8,060.00		8,060.00
General Supplies	69,350.00	38,337.11	31,012.89
	<hr/>	<hr/>	<hr/>
Total Instruction	1,385,936.00	1,118,205.78	267,730.22
Support Services:			
Salaries of Program Directors	231,840.00	227,600.22	4,239.78
Salaries of Other Professional Staff	737,290.00	593,437.45	143,852.55
Salaries of Secretaries and Clerical Assistants	152,367.00	152,261.19	105.81
Other Salaries	632,939.00	506,635.48	126,303.52
Employee Benefits	666,435.00	666,435.00	
Purchased Educational Services - Contracted Pre-K	14,202,237.00	12,808,448.90	1,393,788.10
Purchased Professional - Educational Services	166,653.00	123,118.45	43,534.55
Contracted Services - (Wrap Around Services)	14,975.00	1,908.24	13,066.76
Travel	12,000.00	3,048.43	8,951.57
Supplies and Materials	48,754.00	18,321.93	30,432.07
	<hr/>	<hr/>	<hr/>
Total Support Services	16,865,490.00	15,101,215.29	1,764,275.00
Early Childhood Program Aid- Prior Carryover to General Fund			
	545,270.00	545,270.00	
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 18,796,696.00	\$ 16,764,691.07	\$ 2,032,004.93

CALCULATION OF BUDGET AND CARRYOVER

Total 2098-09 Pre-K/ECPA Aid Allocation	\$ 18,796,696.00
Add: Actual Pre-K/ECPA Aid Carryover June 30, 2009	886,727.63
Total Funds Available for 2009-10 Budget	<hr/> 19,683,423.63
Less: 2009-2010 Budgeted Pre-K Aid (Including Prior Year Budgeted Carryover)	<hr/> (18,796,696.00)
Available and Unbudgeted Pre-K Aid Funds as of June 30, 2009	886,727.63
Add: June 30, 2010 Unexpended Pre-K Aid	<hr/> 2,032,004.93
2009-2010 Carryover - Pre-K Aid	<hr/> \$ 2,918,732.56
2009-10 Pre-K Aid Carryover Budgeted in 2010-11	<hr/> \$ -

NEW BRUNSWICK CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
STATEMENT OF PRESCHOOL EDUCATION AID
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Exhibit E-2a

Program: Preschool

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<u>EXPENDITURES</u>			
Instruction:			
Salaries of Teachers	\$ 860,056.00	\$ 695,082.51	\$ 164,973.49
Other Salaries for Instruction	439,620.00	376,412.40	63,207.60
Other Objects	8,850.00	8,373.76	476.24
Other Purchased Services	8,060.00		8,060.00
General Supplies	69,350.00	38,337.11	31,012.89
	1,385,936.00	1,118,205.78	267,730.22
Total Instruction			
Support Services:			
Salaries of Program Directors	231,840.00	227,600.22	4,239.78
Salaries of Other Professional Staff	737,290.00	593,437.45	143,852.55
Salaries of Secretaries and Clerical Assistants	152,367.00	152,261.19	105.81
Other Salaries	632,939.00	506,635.48	126,303.52
Employee Benefits	666,435.00	666,435.00	
Purchased Educational Services - Contracted Pre-K	14,202,237.00	12,808,448.90	1,393,788.10
Purchased Professional - Educational Services	166,653.00	123,118.45	43,534.55
Contracted Services - (Wrap Around Services)	14,975.00	1,908.24	13,066.76
Travel	12,000.00	3,048.43	8,951.57
Supplies and Materials	48,754.00	18,321.93	30,432.07
	16,865,490.00	15,101,215.29	1,764,275.00
Total Support Services			
Early Childhood Program Aid- Prior Carryover to General Fund	545,270.00	545,270.00	
	545,270.00	545,270.00	
Total Expenditures			
	\$ 18,796,696.00	\$ 16,764,691.07	\$ 2,032,004.93

F. CAPITAL PROJECTS FUND

G. PROPRIETARY FUNDS

ENTERPRISE FUND

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2010

G-1

Business-Type
Activities
Enterprise
Funds
Food
Service

ASSETS

Current Assets:	
Cash and Cash Equivalents	\$ 793,460.16
Accounts Receivable:	
State	13,244.42
Federal	313,815.89
Inventories:	
Food	22,923.87
USDA Commodity	9,556.87
Supplies	15,150.35
Total Current Assets	<u>1,168,151.56</u>
Noncurrent Assets:	
Equipment	791,028.72
Accumulated Depreciation	<u>(694,348.00)</u>
Total Noncurrent Assets	<u>96,680.72</u>
Total Assets	<u>\$ 1,264,832.28</u>

LIABILITIES

Noncurrent Liabilities:	
Compensated Absences	\$ 103,977.50
Total Noncurrent Liabilities	<u>103,977.50</u>
Total Liabilities	<u>103,977.50</u>

NET ASSETS

Invested in Capital Assets, Net of Related Debt	96,680.72
Unrestricted	<u>1,064,174.06</u>
Total Net Assets	<u>\$ 1,160,854.78</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF REVENUES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2010

G-2

	Business-Type Activities Enterprise Funds <u>Food Service</u>
Operating Revenues:	
Charges for Services:	
Daily Sales Nonreimbursable Programs	\$ 398,818.01
Special Functions	27,357.64
Other	45,230.43
Total Operating Revenues	<u>471,406.08</u>
Operating Expenses:	
Food	1,617,770.49
Salaries	1,480,189.64
Supplies	116,090.38
Employee Benefits	497,990.35
FICA	112,432.29
Other	71,193.63
Depreciation Expense	8,033.00
Total Operating Expenses	<u>3,903,699.78</u>
Operating Loss	<u>(3,432,293.70)</u>
Nonoperating Revenues:	
State Sources:	
State School Breakfast Program	41,808.40
State School Lunch Program	97,022.54
Federal Sources:	
School Breakfast Program	646,987.06
National School Lunch Program	2,529,430.88
After School Snack Program	109,941.80
Interest Revenue	629.65
Rebates	2,313.93
City of New Brunswick - Summer Program	130,078.01
Total Nonoperating Revenues	<u>3,558,212.27</u>
Change in Net Assets	125,918.57
Total Net Assets - Beginning	<u>1,034,936.21</u>
Total Net Assets - Ending	<u><u>\$ 1,160,854.78</u></u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

G-3

Business-Type
Activities
Enterprise
Funds
Food
Service

Cash Flows from Operating Activities

Receipts from Customers	\$ 460,626.08
Payments to Employees	(1,592,621.93)
Payments to Employees' Benefits	(497,990.35)
Payment to Suppliers	<u>(1,805,054.50)</u>

Net Cash Used for Operating Activities	<u>(3,435,040.70)</u>
--	-----------------------

Cash Flows from Noncapital Financing Activities

State Sources	137,334.42
Federal Sources	3,285,031.94
Other Sources	<u>132,391.94</u>

Net Cash Provided by Noncapital Financing Activities	<u>3,554,758.30</u>
--	---------------------

Cash Flows from Investing Activities

Interest on investments	<u>629.65</u>
-------------------------	---------------

Net Decrease in Cash and Cash Equivalents	120,347.25
---	------------

Balances - Beginning of Year	<u>673,112.91</u>
------------------------------	-------------------

Balances - End of Year	<u><u>\$ 793,460.16</u></u>
------------------------	-----------------------------

Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities

Operating Loss	\$ (3,432,293.70)
Adjustments to Reconcile Operating Loss to Cash Used by Operating Activities:	
Depreciation	8,033.00
Change in Assets and Liabilities:	
Increase/(Decrease) in Compensated Absences	<u>(10,780.00)</u>
Total Adjustments	<u>(2,747.00)</u>

Net Cash Used by Operating Activities	<u><u>\$ (3,435,040.70)</u></u>
---------------------------------------	---------------------------------

INTERNAL SERVICE FUND

H. FIDUCIARY FUNDS

NEW BRUNSWICK CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2010

H-1

<u>ASSETS</u>	<u>Other Trust</u>	<u>Agency Fund</u>
Cash and Cash Equivalents	\$ 7,792.18	\$ 665,080.58
Interfunds Receivable	70.78	<u> </u>
Total Assets	<u>\$ 7,862.96</u>	<u>\$ 665,080.58</u>
 <u>LIABILITIES</u>		
Payable to Student Groups		\$ 89,955.15
Payroll Deductions and Withholdings		<u>575,125.43</u>
Total Liabilities		<u>\$ 665,080.58</u>
 <u>NET ASSETS</u>		
Reserved for Scholarships	<u>\$ 7,862.96</u>	

NEW BRUNSWICK CITY SCHOOL DISTRICT
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2010

H-2

Other
Trust

Additions

Contributions:

Donations

\$ 30,868.00

Total Additions

30,868.00

Deductions

Scholarships Awarded

38,334.33

Total Deductions

38,334.33

Change in Net Assets

(7,466.33)

Total Net Assets - Beginning

15,329.29

Total Net Assets - Ending

\$ 7,862.96

NEW BRUNSWICK CITY SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

H-3

	<u>Balance</u> <u>July 1, 2009</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2010</u>
Elementary Schools:				
Lincoln School	\$ 134.07	\$ -	\$ -	\$ 134.07
Livingston School	1,472.05	1,440.95	1,519.22	1,393.78
Lord Stirling School	4,542.29	4,349.93	1,978.00	6,914.22
McKinley School	1,841.84	5,106.73	5,040.20	1,908.37
Paul Robeson School	3,191.47	387.00	1,956.85	1,621.62
Paul Robeson Annex	583.87	1,373.00	861.00	1,095.87
A.Chester Redshaw School:				
Student Account	14,247.62	22,271.58	19,487.12	17,032.08
Main Office Account	404.12	753.07	594.98	562.21
Roosevelt School	3,241.03	19,590.62	17,406.69	5,424.96
Woodrow Wilson School	<u>2,658.75</u>	<u>6,137.34</u>	<u>3,589.57</u>	<u>5,206.52</u>
 Total Elementary Schools	 <u>32,317.11</u>	 <u>61,410.22</u>	 <u>52,433.63</u>	 <u>41,293.70</u>
 Middle Schools:				
New Brunswick Middle School	<u>5,354.12</u>	<u>11,842.21</u>	<u>9,084.55</u>	<u>8,111.78</u>
 Total Middle Schools	 <u>5,354.12</u>	 <u>11,842.21</u>	 <u>9,084.55</u>	 <u>8,111.78</u>
 Athletic Account:				
Athletic Account	<u>1,353.96</u>	<u>46,005.29</u>	<u>47,359.25</u>	<u>-</u>
 Total Athletic Account	 <u>1,353.96</u>	 <u>46,005.29</u>	 <u>47,359.25</u>	 <u>-</u>
 Senior High Schools:				
New Brunswick High School:				
General Funds	<u>40,167.58</u>	<u>57,949.32</u>	<u>57,567.23</u>	<u>40,549.67</u>
 Total All Schools	 <u>\$ 79,192.77</u>	 <u>\$ 177,207.04</u>	 <u>\$ 166,444.66</u>	 <u>\$ 89,955.15</u>

NEW BRUNSWICK CITY SCHOOL DISTRICT
 PAYROLL AGENCY FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2010

H-4

<u>ASSETS</u>	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
Cash and Cash Equivalents	<u>\$ 606,895.78</u>	<u>\$ 86,193,772.47</u>	<u>\$ 86,225,542.82</u>	<u>\$ 575,125.43</u>
Total Assets	<u><u>\$ 606,895.78</u></u>	<u><u>\$ 86,193,772.47</u></u>	<u><u>\$ 86,225,542.82</u></u>	<u><u>\$ 575,125.43</u></u>
<u>LIABILITIES</u>				
Payroll Deductions and Withholdings	<u>\$ 606,895.78</u>	<u>\$ 86,193,772.47</u>	<u>\$ 86,225,542.82</u>	<u>\$ 575,125.43</u>
Total Liabilities	<u><u>\$ 606,895.78</u></u>	<u><u>\$ 86,193,772.47</u></u>	<u><u>\$ 86,225,542.82</u></u>	<u><u>\$ 575,125.43</u></u>

I. LONG-TERM DEBT

STATISTICAL SECTION (UNAUDITED)

INTRODUCTION TO THE STATISTICAL SECTION

FINANCIAL TRENDS

NEW BRUNSWICK CITY SCHOOL DISTRICT
NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
Unaudited

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:								
Invested in Capital Assets, Net of Related Debt	\$ 48,824,697.00	\$ 48,546,857.74	\$ 47,778,193.73	\$ 46,314,211.73	\$ 43,016,668.33	\$ 67,417,483.00	\$ 66,654,417.16	\$ 65,920,995.39
Restricted	11,971,654.31	3,669,892.67	3,622,265.44	5,619,915.42	4,167,892.49	5,285,554.00	12,036,278.47	14,518,606.23
Unrestricted	(856,906.74)	(3,807,001.47)	(3,105,381.53)	(4,955,720.61)	(2,900,588.36)	(3,885,834.27)	(11,179,905.43)	(11,809,434.66)
Total Governmental Activities Net Assets	\$ 59,939,444.57	\$ 48,409,738.94	\$ 48,295,077.64	\$ 46,978,406.54	\$ 44,283,972.46	\$ 68,817,202.73	\$ 67,510,790.20	\$ 68,630,166.96
Business-Type Activities:								
Invested in Capital Assets, Net of Related Debt	\$ 61,043.66	\$ 65,020.83	\$ 101,482.00	\$ 100,303.00	\$ 97,289.52	\$ 113,870.72	\$ 104,713.72	\$ 96,680.72
Unrestricted	1,013,296.80	1,280,593.50	1,414,419.55	1,103,640.23	1,515,117.31	977,575.94	930,222.49	1,064,174.06
Total Business-Type Activities Net Assets	\$ 1,074,340.46	\$ 1,345,614.33	\$ 1,515,901.55	\$ 1,203,943.23	\$ 1,612,406.83	\$ 1,091,446.66	\$ 1,034,936.21	\$ 1,160,854.78
District-Wide:								
Invested in Capital Assets, Net of Related Debt	\$ 48,885,740.66	\$ 48,611,878.57	\$ 47,879,675.73	\$ 46,414,514.73	\$ 43,113,957.85	\$ 67,531,353.72	\$ 66,759,130.88	\$ 66,017,676.11
Restricted	11,971,654.31	3,669,892.67	3,622,265.44	5,619,915.42	4,167,892.49	5,285,554.00	12,036,278.47	14,518,606.23
Unrestricted	156,390.06	(2,526,407.97)	(1,690,961.98)	(3,852,080.38)	(1,385,471.05)	(2,908,258.33)	(10,249,682.94)	(10,745,250.60)
Total District-Wide Net Assets	\$ 61,013,785.03	\$ 49,755,353.27	\$ 49,810,979.19	\$ 48,182,349.77	\$ 45,896,379.29	\$ 69,908,649.39	\$ 68,545,726.41	\$ 69,791,021.74

Source: CAFR Exhibit A-1

Note: Only the last eight years of information are presented as GASB 34 was implemented during fiscal year ended June 30, 2003.

**NEW BRUNSWICK CITY SCHOOL DISTRICT
CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
Unaudited**

J-2
Sheet #1

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:								
Instruction:								
Regular	\$ 48,269,706.87	\$ 41,148,148.65	\$ 46,699,187.40	\$ 48,893,558.49	\$ 50,134,571.01	\$ 51,440,714.77	\$ 50,109,115.04	\$ 53,713,966.16
Special Education	10,803,707.30	11,642,375.85	12,265,284.20	14,420,772.57	16,577,190.18	14,998,330.02	15,431,278.11	15,324,932.74
Other Special Instruction	7,019,726.21	8,763,669.34	8,131,416.55	8,679,837.59	8,850,983.83	7,815,418.19	7,135,715.58	7,556,837.33
Other Instruction	476,936.76	463,081.08	477,965.66	670,450.95	667,693.06	818,493.62	558,309.45	1,962,293.06
Support Services:								
Tuition	8,888,399.41	7,197,754.58	7,286,273.73	8,443,616.73	7,344,536.64	7,671,863.38	7,083,691.80	10,437,047.65
Student and Instruction Related Services	14,544,855.99	26,423,553.91	31,139,685.95	28,998,085.39	33,188,563.96	32,846,405.63	36,390,361.38	35,601,024.99
School Administrative Services	5,126,493.67	5,640,175.58	5,568,854.25	4,840,198.22	8,191,579.59	5,631,913.94	5,448,782.19	5,857,119.91
General Administrative Services	3,584,156.72	3,540,869.78	4,040,532.84	3,801,223.12	4,059,491.89	3,666,043.84	3,325,695.70	2,845,074.79
Central Services			698,711.29	728,853.25	763,646.53	829,654.25	1,621,219.90	2,208,692.00
Administration of Information Technology			461,031.44	395,194.76	495,001.50	506,111.74	567,082.71	627,000.84
Plant Operations and Maintenance	5,828,755.83	8,544,393.25	11,065,287.23	9,882,092.56	10,765,625.96	12,402,132.86	13,446,533.38	10,208,025.71
Care and Upkeep of Grounds								2,013,190.46
Security								2,013,000.48
Pupil Transportation	5,710,633.10	4,499,924.50	5,042,772.93	6,160,910.80	6,890,825.06	8,355,028.12	8,732,401.71	8,913,661.61
Business and Other Support Services	1,989,039.07	1,334,882.85	2,515,631.95	2,184,103.81	944,068.87	858,868.91		
Special Schools:								
Special Schools	1,037,250.58	870,651.61	1,590,191.50	1,548,410.73	1,688,921.22	1,833,381.05	1,824,907.80	1,946,744.92
Transfer to Charter School	699,749.00	661,456.00	853,386.15	1,256,374.00	1,785,290.00	2,472,256.00	4,338,080.00	4,056,181.00
Unallocated Depreciation		1,845,542.00	1,965,195.11					
Other	11,710.00	8,035.00	206,657.17	238,781.52	238,781.52	663,768.65	30,742.00	10,900.00
Total Governmental Activities	113,691,120.31	122,584,513.98	140,006,065.15	141,103,464.49	150,387,870.82	152,602,484.97	156,041,916.73	166,453,683.45
Business-Type Activities:								
Food Service	2,867,895.79	2,920,655.89	3,310,949.53	3,464,279.76	3,488,236.13	4,046,216.78	3,804,378.39	3,903,699.78
Total Business-Type Activities	2,867,895.79	2,920,655.89	3,310,949.53	3,464,279.76	3,488,236.13	4,046,216.78	3,804,378.39	3,903,699.78
Total District Expenses	\$ 116,559,016.10	\$ 125,505,169.87	\$ 143,317,014.68	\$ 144,567,744.25	\$ 153,876,106.95	\$ 156,648,701.75	\$ 159,846,295.12	\$ 170,357,383.23
Program Revenues:								
Governmental Activities:								
Operating Grants and Contributions	\$ 21,838,461.81	\$ 21,388,669.34	\$ 26,866,941.82	\$ 26,741,265.07	\$ 32,838,386.28	\$ 35,176,933.93	\$ 33,227,215.45	\$ 34,248,984.46
Total Governmental Activities Program Revenues	21,838,461.81	21,388,669.34	26,866,941.82	26,741,265.07	32,838,386.28	35,176,933.93	33,227,215.45	34,248,984.46
Business-Type Activities:								
Operating Grants and Contributions	2,376,571.02	2,474,263.70	2,704,928.59	2,415,081.75	3,334,713.22	3,049,029.81	\$ 3,250,118.54	\$ 3,425,190.68
Charges for Services	607,342.65	630,473.99	608,748.76	597,479.36	424,747.81	353,804.13	384,841.94	471,406.08
Total Business-Type Activities Program Revenues	2,983,913.67	3,104,737.69	3,313,677.35	3,012,561.11	3,759,461.03	3,402,833.94	\$ 3,634,960.48	\$ 3,896,596.76
TOTAL DISTRICT PROGRAM REVENUES	\$ 24,822,375.48	\$ 24,493,407.03	\$ 30,180,619.17	\$ 29,753,826.18	\$ 36,597,847.31	\$ 38,579,767.87	\$ 36,862,175.93	\$ 38,145,581.22
Net (Expense)/Revenue:								
Governmental Activities	\$ (91,852,658.50)	\$ (101,195,844.64)	\$ (113,139,123.33)	\$ (114,362,199.42)	\$ (117,549,484.54)	\$ (117,425,551.04)	\$ (122,814,701.28)	\$ (132,204,698.99)
Business-Type Activities	116,017.88	184,081.80	2,727.82	(451,718.65)	271,224.80	(643,382.84)	(169,417.91)	(7,103.02)
Total District-Wide Net Expense	\$ (91,736,640.62)	\$ (101,011,762.84)	\$ (113,136,395.51)	\$ (114,813,918.07)	\$ (117,278,259.64)	\$ (118,068,933.88)	\$ (122,984,119.19)	\$ (132,211,802.01)

NEW BRUNSWICK CITY SCHOOL DISTRICT
NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
Unaudited

J-2
Sheet #2

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Property Taxes Levied for General Purposes, Net	\$ 24,694,322.00	\$ 24,694,322.00	\$ 24,694,322.00	\$ 24,664,322.00	\$ 26,158,022.00	\$ 27,326,591.00	\$ 27,326,591.00	\$ 27,326,591.00
Federal and State Aid - Not Restricted	73,423,732.59	63,745,771.23	86,561,059.11	87,013,355.93	87,023,086.05	112,741,068.96	92,998,329.86	105,075,311.31
Tuition	85,132.33	183,130.60	29,943.34	29.10				
Miscellaneous Income	389,259.30	755,950.84	1,739,137.58	1,337,821.29	1,480,996.20	1,891,121.35	1,183,367.79	922,173.44
Total Governmental Activities	<u>\$ 98,592,446.22</u>	<u>\$ 89,379,174.67</u>	<u>\$ 113,024,462.03</u>	<u>\$ 113,045,528.32</u>	<u>\$ 114,662,104.25</u>	<u>\$ 141,958,781.31</u>	<u>\$ 121,508,288.75</u>	<u>\$ 133,324,075.75</u>
Business-Type Activities:								
Miscellaneous Income	90,525.30	87,192.07	167,559.40	139,760.33	137,238.70	122,422.67	112,907.46	133,021.59
	<u>90,525.30</u>	<u>87,192.07</u>	<u>167,559.40</u>	<u>139,760.33</u>	<u>137,238.70</u>	<u>122,422.67</u>	<u>112,907.46</u>	<u>133,021.59</u>
Total District-Wide	<u>\$ 98,682,971.52</u>	<u>\$ 89,466,366.74</u>	<u>\$ 113,192,021.43</u>	<u>\$ 113,185,288.65</u>	<u>\$ 114,799,342.95</u>	<u>\$ 142,081,203.98</u>	<u>\$ 121,621,196.21</u>	<u>\$ 133,457,097.34</u>
Change in Net Assets:								
Governmental Activities	\$ 6,739,787.72	\$ (11,816,669.97)	\$ (114,661.30)	\$ (1,316,671.10)	\$ (2,887,380.29)	\$ 24,533,230.27	\$ (1,306,412.53)	\$ 1,119,376.76
Business-Type Activities	206,543.18	271,273.87	170,287.22	(311,958.32)	408,463.60	(520,960.17)	(56,510.45)	125,918.57
Total District	<u>\$ 6,946,330.90</u>	<u>\$ (11,545,396.10)</u>	<u>\$ 55,625.92</u>	<u>\$ (1,628,629.42)</u>	<u>\$ (2,478,916.69)</u>	<u>\$ 24,012,270.10</u>	<u>\$ (1,362,922.98)</u>	<u>\$ 1,245,295.33</u>

* Not Available from Previous Audits

NEW BRUNSWICK CITY SCHOOL DISTRICT
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST EIGHT FISCAL YEARS
 (Modified Accrual Basis of Accounting)
 Unaudited

J-3

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
General Fund:								
Reserved	\$ 14,318,599.75	\$ 3,582,270.06	\$ 4,018,969.14	\$ 5,045,201.08	\$ 3,585,149.79	\$ 4,709,152.79	\$ 11,472,819.95	\$ 13,957,106.70
Unreserved	(441,974.39)	(1,095,833.79)	(306,722.53)	(1,648,462.47)	(2,765,603.11)	(1,342,207.77)	(7,395,382.77)	(6,536,244.22)
Total General Fund	\$13,876,625.36	\$ 2,486,436.27	\$ 3,712,246.61	\$ 3,396,738.61	\$ 819,546.68	\$ 3,366,945.02	\$ 4,077,437.18	\$ 7,420,862.48
All Other Governmental Funds:								
Reserved	\$ 89,840.66	\$ 87,612.61	\$ 87,612.61	\$ 41,534.50	\$ 29,985.91	\$ 17,277.00	\$ 7,002.23	\$ 7,002.23
Unreserved, Reported In:								
Special Revenue Fund	(414,932.35)	(126,816.58)	(520,305.37)	(532,169.11)	(134,985.25)	(534,854.00)	(1,619,700.16)	(3,108,367.94)
Permanent Fund	61,729.90	61,729.90	518,370.11	533,179.84	552,756.79	559,124.21	556,456.29	554,497.30
Total All Other Governmental Funds	\$ (263,361.79)	\$ 22,525.93	\$ 85,677.35	\$ 42,545.23	\$ 447,757.45	\$ 41,547.21	\$ (1,056,241.64)	\$ (2,546,868.41)

Source: CAFR Schedule B-1

NEW BRUNSWICK CITY SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST EIGHT FISCAL YEARS
 (Modified Accrual Basis of Accounting)
Unaudited

J-4
Sheet #1

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Revenues:								
Tax Levy	\$ 24,694,322.00	\$ 24,694,322.00	\$ 24,694,322.00	\$ 24,694,322.00	\$ 26,158,022.00	\$ 27,326,591.00	\$ 27,326,591.00	\$ 27,326,591.00
Tuition Charges	85,132.33	183,130.60	29,943.34	29.10		2,848.78	10,150.16	
Miscellaneous	389,259.30	518,434.10	1,739,821.29	1,337,821.29	1,480,996.20	1,888,272.57	933,862.81	922,173.44
State Sources	87,358,164.15	78,837,579.85	104,960,938.53	104,972,201.85	111,364,441.82	139,880,819.32	118,607,689.91	113,025,711.62
Federal Sources	7,353,266.66	6,296,860.72	8,321,121.32	8,524,407.18	8,990,221.14	7,998,156.78	7,617,855.50	26,108,115.97
Private Sources	550,763.59	237,516.74	145,941.08	256,011.97	106,683.58	143,531.38	239,354.82	189,468.18
Total Revenues	120,430,908.03	110,767,844.01	139,891,403.85	139,786,793.39	147,500,364.74	177,240,219.83	154,735,504.20	167,573,060.21
Expenditures:								
Instruction:								
Regular	38,732,222.60	33,072,869.77	36,374,025.65	35,722,248.63	34,875,635.26	36,058,194.13	37,514,210.40	39,613,609.20
Special Education	8,320,004.76	9,118,970.07	9,031,084.84	10,661,893.71	11,575,793.89	10,575,962.56	11,524,636.75	11,392,098.89
Other Special Instruction	5,253,323.36	6,889,361.46	6,009,696.87	6,317,772.27	5,836,163.11	5,206,561.27	5,102,998.28	5,274,521.45
Other Instruction	445,727.25	415,928.91	475,838.06	637,320.75	565,204.01	667,409.57	555,980.88	1,833,334.77
Support Services:								
Tuition	6,991,408.18	7,197,754.58	7,286,273.73	8,443,618.73	7,344,536.64	7,671,863.38	5,896,330.65	8,604,048.14
Student and Instruction Related Services	14,376,598.21	23,782,399.75	27,921,257.69	26,686,470.72	30,248,540.21	29,713,803.22	33,100,011.77	32,317,067.46
General Administration			3,406,488.58	2,957,252.60	3,573,305.58	2,984,443.87	2,768,246.00	2,345,410.43
School Administrative Services	4,092,761.31	4,682,399.61	4,374,112.86	4,427,537.00	4,533,227.50	4,089,587.66	4,126,405.51	4,403,908.69
Other Administrative Services	2,925,574.32	3,162,211.03						
Central Services			518,506.02	593,487.53	607,906.99	676,510.08	1,349,472.68	1,819,134.95
Administration of Information Technology			345,269.39	323,896.45	395,577.47	412,669.61	472,028.89	516,884.07
Plant Operations and Maintenance	5,615,873.32	7,919,764.10	9,513,041.96	8,800,379.36	9,505,627.95	10,112,848.65	11,192,639.23	7,857,958.57
Care and Upkeep of Grounds								3,173,190.46
Security								1,659,468.62
Pupil Transportation	5,517,399.51	4,497,255.53	5,038,070.29	6,160,910.80	6,851,148.56	6,812,790.66	7,268,685.50	7,348,205.75
Employee Benefits	17,322,576.76	17,314,082.21	22,590,075.46	23,309,199.91	29,618,125.33	30,367,069.33	28,236,815.90	30,422,106.34
Business and Other Support Services	985,646.48	1,087,684.98	2,272,719.95	2,011,885.86	755,648.66	700,413.60		
Special Schools	869,940.25	781,233.98	1,189,406.32	1,233,762.46	1,328,735.67	1,411,145.32	1,455,220.30	1,543,452.66
Transfer to Charter Schools	698,749.00	661,456.00	853,386.15	1,256,374.00	1,785,290.00	2,472,256.00	4,338,080.00	4,056,181.00
Capital Outlay	5,717,038.58	1,567,692.74	1,196,531.10	361,639.21	81,971.91	24,491,260.89	190,296.17	1,528,780.23
Other	11,710.00	8,035.00	19,466.96	239,781.52	46,099.43		30,742.00	10,900.00
Total Expenditures	117,877,553.89	122,159,099.72	138,415,251.88	140,145,433.51	149,722,220.26	174,470,909.23	155,122,800.89	165,720,261.68

NEW BRUNSWICK CITY SCHOOL DISTRICT
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 LAST EIGHT FISCAL YEARS
 (Modified Accrual Basis of Accounting)
 Unaudited

J-4
 Sheet #2

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ 2,553,354.14	\$ (11,391,255.71)	\$ 1,476,151.97	\$ (358,640.12)	\$ (2,221,855.52)	\$ 2,769,310.60	\$ (387,296.69)	\$ 1,852,788.53
Other Financing Sources:								
Operating Transfers In:								
Contribution to Whole School Reform	4,383,378.24	4,395,269.93		6,650,461.55	7,672,492.91	5,319,141.00		56,348,402.94
Transfer from General Fund - ECPA	2,307,148.00	4,532,705.00						
Prior Year Accounts Payable Cancelled			1,216,992.40					
Operating Transfer Out:								
Prior Year Accounts Receivable Cancelled	(2,307,148.00)	(4,532,705.00)	(1,404,182.61)			(617,669.22)		
Transfer to Special Revenue Fund - ECPA	(4,383,378.24)	(4,395,269.93)		(6,650,461.55)	(7,672,492.91)	(5,319,141.00)		(56,348,402.94)
Contribution to Whole School Reform						(617,669.22)		
Total Other Financing Sources	-	-	(187,190.21)	-	-	-	-	-
Net Change in Fund Balances	\$ 2,553,354.14	\$ (11,391,255.71)	\$ 1,288,961.76	\$ (358,640.12)	\$ (2,221,855.52)	\$ 2,151,641.38	\$ (387,296.69)	\$ 1,852,788.53

Source: CAFR Schedule B-2

**NEW BRUNSWICK CITY SCHOOL DISTRICT
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS**
Unaudited

J-5

	Fiscal Year Ended June 30,									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Tuition	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Impact Aid				156,804		29,943	183,131	85,132	188,557	297,838
Rentals										
Prior Year Tuition Adjustments					20					
COBRA 2% of Medical Premiums					1,087					
Telephone Fees					1,573	26,766	400	146	158	142
Book Fines					31		43,310	510		505
Insurance Refunds			5,730	66,961	66,519	69,464	33,619	12,980	45,260	35,425
Workers' Compensation Refunds					14,718		2,813	833	15,695	14,157
Use of Buildings			218,898	420,238	421,560	106,546	156,724	176,055	175,427	248,606
Interest on Investments			188,095	168,052	8,040	40,866	144,344	73,852		165,134
Dental Reimbursement	223,181	219,583				4,375		3,700		12,500
Refunds						17,868				
Insurance Settlement										
Mentor Stipends										
Fixed Charges from Grants							300			
Damage Refunds					1,749					
Postage					306					
Prior Year Outstanding Checks								2,363		25,911
Cancelled										
Prior Years Accounts Payable					131,295					
Cancelled			812,351	198,774	218,168	33,130				
E-Rate Reimbursement	473,968	54,956	289,488							
Adult High School							17,868			
Prior Year Expenditure Refunded		261,044			36,205		43,271	16,491	56,587	11,815
Miscellaneous	216,084	380,481	333,953	470,167	16,064	174,014	69,978	99,148	156,876	15,394
Sale of Assets					211,972	790,000				
Totals	\$ 913,232	\$ 916,064	\$ 1,848,515	\$ 1,480,996	\$ 1,129,308	\$ 1,292,972	\$ 695,758	\$ 471,885	\$ 669,736	\$ 851,735

Source: District Records

REVENUE CAPACITY

NEW BRUNSWICK CITY SCHOOL DISTRICT
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
Unaudited

J-6

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities (a)	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate
2000	\$ 30,875,300	\$ 599,099,700	\$ 395,499,400	\$ 98,410,300	\$ 110,550,700	\$ 1,234,435,400	\$ 95,073,315	\$ 1,329,508,715	\$ 1,309,094,987	\$ 1.90
2001	40,141,200	519,097,100	475,489,500	102,942,500	110,390,900	1,248,061,200	45,488,758	1,293,549,958	1,345,930,063	2.00
2002	27,912,900	508,127,600	474,179,800	103,613,100	110,848,800	1,224,682,200	48,577,320	1,273,259,520	1,393,433,739	1.99
2003	27,936,500	516,547,700	467,778,600	111,126,700	118,600,400	1,241,989,900	55,079,742	1,297,069,642	N/A	1.92
2004	24,542,300	594,696,900	394,744,600	130,160,100	131,348,100	1,275,492,000	51,836,817	1,327,328,817	1,784,858,787	1.87
2005	25,889,800	596,683,800	367,593,500	129,637,700	139,092,800	1,258,897,600	44,598,679	1,303,496,279	N/A	1.98
2006	25,345,000	600,142,200	377,687,800	134,627,300	144,053,000	1,281,855,300	37,063,464	1,318,918,764	2,496,361,832	1.94
2007	22,609,800	605,586,900	383,423,900	343,476,200	190,358,700	1,545,455,500	30,963,637	1,576,419,137	2,869,520,263	1.98
2008	19,678,400	623,475,500	360,379,500	144,186,100	133,236,300	1,280,955,800	28,025,283	1,308,981,083	3,222,752,183	2.08
2009	*	*	*	*	*	*	*	*	*	*

(a) Machinery, equipment and all other taxable personal property used in the business of telephone, telegraph and messenger system companies.

N/A - Not Available

* Information not provided

**NEW BRUNSWICK CITY SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
*Unaudited***

J-7

(Rate per \$100 of Assessed Value)

Fiscal Year Ended June 30,	Board of Education			Overlapping Rates		
	Basic Rate	General Obligation Debt Service (a)	Total Direct	Municipal Rate New Brunswick	County Rate Middlesex County	Total Direct and Overlapping Tax Rate
2000	1.90		1.90	1.03	0.40	3.33
2001	2.00		2.00	1.12	0.42	3.54
2002	1.99		1.99	1.19	0.43	3.61
2003	1.92		1.92	1.23	0.48	3.63
2004	1.87		1.87	1.37	0.52	3.76
2005	1.98		1.98	1.44	0.55	3.97
2006	1.94		1.94	1.52	0.60	4.06
2007	2.08		2.08	1.78	0.71	4.57
2008	2.14		2.14	1.95	0.71	4.80
2009	2.16		2.16	2.06	0.80	5.03

Source: District Records and Municipal Tax Collector

(a) Type I School District

* Information not provided

**NEW BRUNSWICK CITY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
2008 AND NINE YEARS AGO
Unaudited**

J-8

	2008			1999		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total District Net Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total District Net Assessed Value</u>
<u>Taxpayer</u>						
Verizon	\$ 51,457,164	2	3.95%	\$ 112,208,998	1	8.93%
Johnson and Johnson	98,360,100	1	7.55%	104,257,900	2	8.29%
DKM	*	*	*	19,000,000	3	1.51%
Sears, Roebuck, & Company	16,778,100	5	1.29%	15,580,900	4	1.24%
Raritan Gardens	13,657,800	6	1.05%	13,500,000	5	1.07%
Sheldon Elizabeth	13,512,000	7	1.04%	13,477,500	6	1.07%
Regency Association/Solomon	18,000,000	8	1.38%	11,100,000	7	0.88%
Colony House	12,203,200	9	0.94%	12,192,200	8	0.97%
Regency/Kilmer Plaza	18,000,000	4	1.38%			
Hyatt Hotels	19,639,700	3	1.51%			
TOV Manor	9,275,300	10	0.71%			
Avidan & Schindel c/o Klein Industries	*	*	*	8,338,700	9	0.66%
PBCF NJ	*	*	*	7,862,800	10	0.63%
	<u>\$ 270,883,364</u>		<u>20.78%</u>	<u>\$ 317,518,998</u>		<u>25.26%</u>

Source: Municipal Tax Assessor

* No longer a participant

**NEW BRUNSWICK CITY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
*Unaudited***

J-9

Calendar Year Ended <u>January 31,</u>	School Taxes Levied <u>Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>
		<u>Amount</u>	<u>Percentage of Levy</u>	
2001	\$ 24,694,322.00	\$ 24,694,322.00	100%	\$
2002	24,694,322.00	24,694,322.00	100%	
2003	24,694,322.00	24,694,322.00	100%	
2004	24,694,322.00	24,694,322.00	100%	
2005	24,694,322.00	24,694,322.00	100%	
2006	25,426,172.00	25,426,172.00	100%	
2007	25,426,172.00	25,426,172.00	100%	
2008	25,426,172.00	25,426,172.00	100%	
2009	27,376,591.00	27,326,591.00	100%	
2010	N/A			

Source: District records including the Certificate and Report of School Taxes (A4F Form).

Note: School taxes are collected by the Municipal Tax Collector. Under State Statute, a municipality is required to remit to the school district the property tax amount voted upon and certified prior to the end of the school fiscal year - June 30th.

N/A - Not Available

DEBT CAPACITY

**NEW BRUNSWICK CITY SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
*Unaudited***

J-10

<u>Fiscal Year Ended June 30.</u>	<u>General Obligation Bonds</u>	<u>Capital Leases</u>	<u>Total District</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2000			-		
2001			-		
2002			-		
2003			-		
2004			-		
2005			-		
2006			-		
2007			-		
2008			-		
2009			-		

City of New Brunswick is a Type I School District and debt is paid by the City's Budget Appropriations.

NEW BRUNSWICK CITY SCHOOL DISTRICT
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
Unaudited

J-11

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>General</u> <u>Obligation</u> <u>Bonds</u>	<u>Deductions</u>	<u>Net General</u> <u>Bonded Debt</u> <u>Outstanding</u>	<u>Percentage of</u> <u>Actual Taxable</u> <u>Value of</u> <u>Property (a)</u>	<u>Per Capita (b)</u>
2001	\$ 48,473,684	\$ -	\$ 48,473,684	3.81%	\$ 999.64
2002	50,002,631		50,002,631	3.86%	1,029.62
2003	48,341,578		48,341,578	3.64%	986.28
2004	46,540,526		46,540,526	3.57%	946.75
2005	41,855,000		41,855,000	3.17%	842.97
2006	40,570,000		40,570,000	2.57%	*
2007	41,067,368		41,067,368	3.14%	*
2008	*		*	*	*
2009	*		*	*	*
2010	*		*	*	*

Notes:

- (a) See Exhibit J-6 for property tax data.
- (b) Population data can be found on Exhibit J-14.
- * Information Not Provided.

**NEW BRUNSWICK CITY SCHOOL DISTRICT
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
 AS OF DECEMBER 31, 2009
 Unaudited**

J-12

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<u>Governmental Unit</u>			
Debt Repaid with Property Taxes:			
Net Overlapping Debt of School District:			
City of New Brunswick	\$ 33,477,877.82	100%	\$ 33,477,877.82
County of Middlesex	*	*	*
	<hr/>		<hr/>
District Direct Debt			*
			<hr/>
Total Direct and Overlapping Bonded Debt as of December 31, 2009			\$ * <hr/> <hr/>

Source: Municipal Audit Reports

* Information Not Provided.

**NEW BRUNSWICK CITY SCHOOL DISTRICT
COMPUTATION OF LEGAL DEBT MARGIN
LAST FOUR FISCAL YEARS
Unaudited**

**J-13
Sheet #1**

<u>Year</u>	<u>Equalized Valuation Basis City of New Brunswick</u>	<u>Total</u>
2007	\$ 3,520,076,395.00	\$ 3,520,076,395.00
2008	3,443,372,813.00	3,443,372,813.00
2009	3,431,637,861.00	<u>3,431,637,861.00</u>
Average Equalized Valuation of Taxable Property		<u><u>\$ 3,465,029,023.00</u></u>
School Borrowing Margin (4% of \$3,366,055,570.33)		\$ 138,601,160.92
Net Bonded School Debt as of June 30, 2009		<u>35,574,210.55</u>
School Borrowing Margin Available		<u><u>\$ 103,026,950.37</u></u>

Source: Equalized valuation bases were provided by the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation.

* Information Not Provided.

NEW BRUNSWICK CITY SCHOOL DISTRICT
 COMPUTATION OF LEGAL DEBT MARGIN
 LAST FIVE FISCAL YEARS
Unaudited

J-13
Sheet #2

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Debt Limit	\$79,667,962	\$94,835,119	\$ 110,603,559	\$134,642,222.21	\$ 138,601,160.92
Total Net Debt Applicable to Limit	<u>44,789,474</u>	<u>39,785,000</u>	<u>41,227,368</u>	<u>35,140,000.00</u>	<u>35,574,210.55</u>
Legal Debt Margin	<u>\$34,878,488</u>	<u>\$55,050,119</u>	<u>\$ 69,376,191</u>	<u>\$ 99,502,222</u>	<u>\$ 103,026,950</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	56.22%	41.95%	37.27%	26.10%	25.67%

*Information Not Provided.

DEMOGRAPHIC AND ECONOMIC INFORMATION

**NEW BRUNSWICK CITY SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
*Unaudited***

J-14

<u>Year</u>	<u>Population *1</u>	<u>Personal Income *2</u>	<u>Per Capita Personal Income *3</u>	<u>Unemployment Rate</u>
2000	48,321	\$ 1,763,668,179	\$ 36,499	5.5%
2001	48,491	1,837,275,499	37,889	6.5%
2002	48,564	1,854,950,544	38,196	9.5%
2003	49,014	1,894,146,030	38,645	9.4%
2004	49,158	N/A	39,792	7.9%
2005	49,652	N/A	41,066	3.2%
2006	49,711	N/A	44,291	N/A
2007	50,211	N/A	46,674	N/A
2008	51,149	N/A	N/A	5.2%
2009	N/A	N/A	N/A	N/A

*1 Population information provided by the NJ Department of Labor and Workplace Development.

*2 Personal Income has been estimated based upon the Census 2000 per capita income and municipal population presented.

*3 Per capita personal income by municipality source is US Census Data.

N/A - Not Available at Time of Audit.

NEW BRUNSWICK CITY SCHOOL DISTRICT
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND ELEVEN YEARS AGO
Unaudited

J-15

	2009 (a)			1997		
	<u>Employees</u>	Rank (Optional)	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	Rank (Optional)	<u>Percentage of Total Municipal Employment</u>
Rutgers University	8,146	1	36.34%			
County of Middlesex	3,142	2	14.02%			
RWJ Teaching University	2,580	3	11.51%			
St. Peter's Medical Center	2,400	4	10.71%			
Johnson & Johnson	1,962	5	8.75%			
City of New Brunswick	590	6	2.63%			
Delphi Systems, Division of GM	500	7	2.23%			
Sears, Roebuck & Co.	492	8	2.19%			
Bell Atlantic	366	9	1.63%			
PSE&G	345	10	1.54%			
	<u>20,523</u>					<u>91.55%</u>

(a) Not Available at Time of Audit.

OPERATING INFORMATION

NEW BRUNSWICK CITY SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
Unaudited

J-16

Function/Program	*	*	*	*	*	*	*	*	*	
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Instruction:						642.0	653	656	663	
Regular						76.0	86	86	89	
Special Education										
Other Special Education										
Other Instructional						253.0	208	212	199	
Support Services:										
Student and Instructional Related Services						68.0	64	64	63	
General Administration						18.0	18	18	18	
School Administrative Service						44.0	45	45	44	
Other Administrative Services						18.0	18	18	22	
Central Services						42.0	40	40	41	
Administrative Information Technology						1.0	1	1	1	
Plant Operations and Maintenance						103.0	100	101	99	
Pupil Transportation										
Total						<u>1265.0</u>	<u>1233.0</u>	<u>1241.0</u>	<u>1239.0</u>	

* Information not provided by District.

Source: District Personnel Records

**NEW BRUNSWICK CITY SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS
Unaudited**

J-17

Fiscal Year Ended June 30.	Enrollment	Operating Expenditures (a)	Cost per Pupil	Percentage Change	Teaching Staff	Per Pupil Ratio			Average Daily Enrollment (b)	Average Daily Attendance (c)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle	Senior High School				
2001	5,569	87,167,395	15,652	18.03%		9.1		11.1	5,543.0	5,206.0	1.86%	93.92%
2002	5,789	97,734,214	16,883	7.85%		12.2		14.1	5,972.0	5,463.0	7.74%	91.48%
2003	6,199	105,623,656	17,039	7.17%		12.5		14.5	6,251.0	5,883.0	4.67%	94.11%
2004	6,546	100,808,335	15,400	1.81%		10.0		12.3	6,384.0	6,017.0	2.13%	94.25%
2005	7,792	101,600,097	13,039	9.67%		9.8		13.7	6,612.0	6,212.0	3.57%	93.95%
2006	7,806	111,397,936	14,271	9.64%		9.4		12.5	6,706.8	6,300.0	1.43%	93.93%
2007	7,793	110,681,753	14,203	-0.64%		9.8		12.7	6,845.0	6,525.0	2.06%	95.33%
2008	7,892	114,636,653	14,526	3.57%		10.3		12.0	7,453.0	7,145.0	8.88%	95.87%
2009	8,110	132,036,636	16,281	15.18%		10.5		12.2	7,792.0	7,380.0	4.55%	94.71%
2010*												

Source: District Records

Note: (a) Operating expenditures equal total expenditures less debt service and capital outlay.

(b) Teaching staff includes only full-time equivalents of certified staff.

(c) Average daily enrollment and average daily attendance are obtained from School Registry Summary.

* Information not available.

NEW BRUNSWICK CITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
Unaudited

J-18

District Building	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Elementary										
Lincoln Elementary (1910)	46,260	46,260	46,260	46,260	46,260	46,260	46,260	46,260	46,260	46,260
Square Feet										
Capacity (Students)	705	658	657	660	665	673	650	648	462	462
Enrollment	100,945	100,945	100,945	100,945	100,945	100,945	100,945	100,945	100,945	100,945
Chester A. Redshaw (1915)	791	818	841	976	902	725	840	828	722	722
Capacity (Students)	120,446	120,446	120,446	120,446	120,446	120,446	120,446	120,446	120,446	120,446
Enrollment										
Roosevelt (1920)	720	765	691	831	870	1007	953	956	744	744
Square Feet	44,280	44,280	44,280	44,280	44,280	44,280	44,280	44,280	44,280	44,280
Capacity (Students)	431	470	407	407	408	452	525	524	560	560
Enrollment	293	312	693	620	616	726	745	725	588	588
Lord Stirling (2003)	124,475	124,475	124,475	124,475	124,475	124,475	124,475	124,475	124,475	124,475
Square Feet	758	785	740	709	671	709	665	685	733	733
Capacity (Students)	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
Enrollment	496	488	459	510	623	538	597	605	482	482
Woodrow Wilson (1955)	46,219	46,219	46,219	46,219	46,219	46,219	46,219	46,219	46,219	46,219
Square Feet	404	447	499	497	497	477	406	405	371	371
Capacity (Students)	171,630	171,630	171,630	171,630	171,630	171,630	171,630	171,630	171,630	171,630
Enrollment	971	1,046	1,212	1,336	1,540	1,550	1,484	1,245	1,318	1,318
Middle School (2005) Temporary Space										
Square Feet										
Capacity (Students)										
Enrollment										
High School										
New Brunswick High School (1964):										
Square Feet										
Capacity (Students)										
Enrollment										
Number of School at June 30, 2010:										
Elementary = 8	5,569	5,789	6,199	6,546	6,792	6,857	6,865	6,621	6,839	6,839
Middle = 1										
High School = 1										

Source: District Maintenance Office

Note: Year of original construction is shown in parentheses.
Enrollment is based on annual October District count.

NEW BRUNSWICK CITY SCHOOL DISTRICT
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST EIGHT FISCAL YEARS
Unaudited

J-19

UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-XXX

School Facilities	Project #	2010	2009	2008	2007	2006	2005	2004	2003
Building A	N/A		\$ 65,000.00	\$ 90,309.48	\$ 52,382.00	\$ 48,851.00	\$ 35,442.00	\$ 68,252.00	\$ 19,148.56
Building B	N/A		60,000.00	78,418.67	45,485.00	49,476.00	23,265.00	39,719.00	18,227.83
Building C	N/A		60,000.00	49,985.54	28,983.00	26,223.00	44,520.00	32,374.00	6,883.68
Building D	N/A		65,000.00	74,417.13	43,184.00	40,158.00	11,319.00	38,742.00	9,283.87
Building E	N/A		65,000.00	64,553.81	37,443.00	21,817.00	20,607.00	54,781.00	6,085.23
Building F	N/A		60,000.00	96,741.93	56,113.00	22,889.00	71,520.00	76,655.00	11,076.60
Building G	N/A		60,000.00	71,548.31	41,500.00	30,048.00	17,669.00	64,155.00	7,002.17
Building H	N/A		40,000.00	52,035.45	30,182.00	23,544.00	12,314.00	45,698.00	18,837.57
Building I	N/A		50,000.00	71,689.68	41,582.00	42,898.00	60,880.00	27,438.00	25,129.37
Total School Facilities			525,000.00	649,700.00	376,844.00	305,904.00	297,536.00	447,814.00	121,674.88
Other Facilities								3,495.86	3,441.00
Grand Total			\$ 525,000.00	\$ 649,700.00	\$ 376,844.00	\$ 305,904.00	\$ 297,536.00	\$ 451,309.86	\$ 125,115.88

*The District did not utilize this account to track expenditures

**Information not available

NEW BRUNSWICK CITY SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2010
Unaudited

J-20
Sheet #1

	<u>Coverage</u>	<u>Deductible</u>
General Liability	\$ 1,000,000	\$
Automobile and Garage Liability	1,000,000	
Excess Over Automobile and Garage Liability	5,000,000	
Excess E & O	Excess of 1,000,000 5,000,000	
Excess of all above	Excess of 15,000,000 6,000,000	
Property		
(Includes Boiler, Flood and EDP Equipment)		
Blanket Real and Personal Property	9,075,330,933	5,000
Blanket Extra Expense	1,000,000	5,000
Blanket Valuable Papers and Records	50,000	5,000
Demolition and Increased Cost of Construction	5,000,000	
Loss of Rents		
Loss of Business Income/Tuition		
Builders' Risk		
Fire Department Service Charge	10,000	
Arson Reward	10,000	
Pollutant Cleanup and Removal	100,000	
Fine Arts		
Sublimits:	3,000,000	500,000
Flood Zones Prefix A & V		
Flood Zone B	10,000,000	10,000
All Other Flood Zones	25,000,000	10,000
Earthquake	5,000,000	
Terrorism	1,000,000	
Terrorism (TRIA)	25,000,000	
Electronic Data Processing (EDP):		
Blanket Hardware/Software	3,000,000	1,000
Blanket Extra Expense	Included	
Coverage Extensions:		
Transit	25,000	
Loss of Income	10,000	
Terrorism	Included in Property	

**NEW BRUNSWICK CITY SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2010
Unaudited**

**J-20
Sheet #2**

	<u>Coverage</u>	<u>Deductible</u>
Boiler and Machinery	\$ 100,000,000	\$ 5,000
Combined Single Limit per Accident for Property		
Damage and Business Income		
Property Damage	Included	
Off Premises Property Damage	100,000	
Business Income	Included	
Extra Expense	10,000,000	
Service Interruption	10,000,000	
Perishable Goods	500,000	
Data Restoration	100,000	
Demolition	1,000,000	
Ordinance or Law	1,000,000	
Expediting Expenses	500,000	
Hazardous Substances	250,000	
Newly Acquired Locations	250,000	
Terrorism	Included	
Workers' Compensation - Self-Insured - Claims Managed by Berkley Risk Managers	Up to 350,000	
Excess Workers' Compensation	Statutory excess of 350,000	
Student and Athletes Accident	10,000,000	

SINGLE AUDIT SECTION

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-4543
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 301
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

**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**

The Honorable President and Members
of the Board of Education
New Brunswick City School District
County of Middlesex
New Brunswick, New Jersey 08901

We have audited the financial statements of the Board of Education of the New Brunswick City School District, in the County of Middlesex, State of New Jersey, as of and for the fiscal year ended June 30, 2010 and have issued our report thereon dated November 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered New Brunswick City Board of Education's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the New Brunswick City Board of Education's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the New Brunswick City Board of Education's internal control over financial reporting.

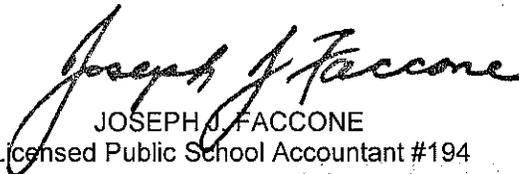
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the New Brunswick City Board of Education's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey.

This report is intended solely for the information and use of the audit committee, management, the New Brunswick City Board of Education, the New Jersey State Department of Education, and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


JOSEPH J. FACCONE
Licensed Public School Accountant #194


SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
November 30, 2010

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-4543
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 301
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04**

The Honorable President and Members
of the Board of Education
New Brunswick City School District
County of Middlesex
New Brunswick, New Jersey 08901

Compliance

We have audited the compliance of the Board of Education of the New Brunswick City School District, in the County of Middlesex, State of New Jersey, 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 State Aid/Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the fiscal year ended June 30, 2010. New Brunswick City 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the New Brunswick City Board of Education's management. Our responsibility is to express an opinion on the New Brunswick City Board of Education's compliance based on our audit.

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; the audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*; and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above 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 New Brunswick City 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. Our audit does not provide a legal determination of New Brunswick City Board of Education's compliance with those requirements.

In our opinion, the Board of Education of the New Brunswick City School District, in the County of Middlesex, State of New Jersey, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the fiscal year ended June 30, 2010.

Internal Control Over Compliance

The management of the Board of Education of the New Brunswick City School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered New Brunswick City Board of Education's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 New Brunswick City 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 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 state program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the New Brunswick City Board of Education, the New Jersey State Department of Education, and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


JOSEPH J. FACCONE
Licensed Public School Accountant #194


SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
November 30, 2010

NEW BRUNSWICK CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Federal Grant/Program Title	Federal CFDA Number	Award Amount	Grant Period	(Accounts Receivable)	Balance June 30, 2009	Due to Grantor	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Year Balance	(Accounts Receivable)	Balance June 30, 2010	Deferred Revenue	Due to Grantor
US Department of Agriculture Passed-Through															
State Department of Education:															
ARRA-ESF:															
ARRA-ESF	84.394	16,771,305.00	7-01-09 - 6-30-10					16,771,305.00	16,771,305.00						
ARRA-ESF	84.394	649,242.00	7-01-09 - 6-30-10					649,242.00	649,242.00						
ARRA-ESF	84.376	147,276.55	7-01-09 - 6-30-10					147,276.55	147,276.55						
ARRA-ESF															
Total General Funds								17,567,823.55	17,567,823.55						
US Department of Education Passed-Through															
State Department of Education:															
Title I, Part A	84.010	2,448,511.00	9-01-09 - 8-31-09	(100,983.54)				1,571,295.00	2,248,805.54			(777,689.08)			
Title I, Part A	84.389	1,099,793.00	9-01-09 - 8-31-11					229,749.00	430,070.83			(428,333.69)			
Title I, Part A	84.389	175,017.00	9-01-09 - 8-31-11						105,133.79			(103,153.79)			
Title I, Part A	84.010	602,590.00	9-01-09 - 8-31-10	(170,066.02)				39,844.00	434,913.59			(607,019.60)			
Title I, Part A	84.010	125,076.00	9-01-09 - 8-31-09	(124,013.75)				51,642.00	49,225.87			(119,587.72)			
Title I, Part A	84.010	2,273,699.37	9-01-09 - 8-31-09	(84,094.80)				1,724,660.00	1,812,546.11			(174,971.91)			
Title I, School Improvements SIA	84.381	1,491,534.00	9-01-09 - 8-31-10						427,802.51			(427,802.51)			
IDEA-ARRA	84.381	842,942.00	9-01-09 - 8-31-11						262,641.16			(262,641.16)			
IDEA-ARRA	84.381	42,566.00	9-01-07 - 8-31-09	(38,480.35)				42,566.00	40,291.78			(37,146.14)			
Carl D. Perkins Vocational Education	84.188	37,970.00	9-01-09 - 8-31-10	(18,078.46)				33,744.00	37,479.15			(51,813.74)			
Title II Part A	84.188	504,296.00	9-01-09 - 8-31-10	(262,230.87)				507,819.00	529,678.66			(274,888.35)			
Title II Part D	84.169	21,868.00	9-01-09 - 8-31-10		886.25			29,416.00	29,690.46				603.80		
Title III	84.355	260,569.00	9-01-09 - 8-31-10	(167,613.21)				312,727.00	290,891.48			(197,781.01)			
Title V	84.278	2,016.00	9-01-09 - 8-31-09		2,094.09			2,016.00	2,016.00				2,094.09		
Workforce Re-Engagement	84.278	56,320.00	7-01-09 - 6-30-10	(21,792.43)				60,335.92	53,197.89			(14,854.40)			
Even Start	84.213	175,850.00	9-01-09 - 8-31-09					185,327.17	175,850.00						
WIA Youth Corp.	84.278	1,427,000.00	9-01-09 - 8-31-10	(64,084.04)					55,955.17			(54,094.04)			
Workforce Learning Link	84.278	55,007.00	9-01-09 - 8-31-10	(18,181.77)				16,151.77	7,419.50			(95,595.17)			
WIF CDEP	84.278	7,413.00	9-01-09 - 8-31-09					46,571.08	7,413.00				39,157.66		
WIF CDEP	84.278	286,160.44	9-01-09 - 8-31-09	(102,880.70)				331,077.46	293,639.53			(66,152.17)			
WIA Basic Skills ESL	84.278	63,199.88	9-01-09 - 8-31-10		9,750.00			83,000.00	1,511.97			(4,949.79)			
Exemplary Anealed Practices Grant	84.278	3,298.62	9-01-09 - 8-31-10		2,796.62								886.65		
Family Development Programs:															
Eligible Promise	84.279	2,961.12	9-01-09 - 8-31-10	(5,385.19)				2,861.12	2,961.12			(5,385.19)			
Teacher Quality Enhancement	84.336	29,307.00	9-01-09 - 8-31-09						4,576.75			(7,476.75)			
Adult Basic Skills - Civics	84.002	3,470.00	9-01-09 - 8-31-10	(2,500.00)					1,292.33			(1,292.33)			
Adult Basic Skills - ESL Prof Dev	84.002	2,621.00	9-01-09 - 8-31-10						314,194.67			(207,229.57)			
Adult Basic Education - Civics	84.002	3,470.00	9-01-09 - 8-31-10	(2,655.00)				310,631.00	3,470.00			(2,655.00)			
Adult Basic Education - Lead Agency	84.002	15,300.00	9-01-09 - 8-31-10	(18,220.00)				2,766.00	3,470.00			(18,220.00)			
Adult Basic Education Grant	84.002	765,000.00	9-01-09 - 8-31-10	(47,926.69)				15,234.00	15,300.00			(18,236.00)			
Adult Basic Education/Adult Basic Skills	84.002	289,102.60	9-01-09 - 8-31-10	(269,102.60)				700,649.00	789,816.53			(134,097.23)			
Hurricane Relief	84.002				1,485.00								1,485.00		
Total Special Revenue Funds								6,510,535.50	8,141,292.41			(3,790,579.62)			4,495.00
Total Funds								\$ 27,373,763.52	\$ 28,399,476.71			\$ 4,474,995.51			\$ 65,994.48

See accompanying notes to schedules of expenditures of awards and financial assistance.

NEW BRUNSWICK CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

State Department of Education Grant or State Funded Number	Grant or State Funded Number	Grant Period	Balance June 30, 2009		Carryover Amount	Due to School	Deferred Reimbursable	Budgetary Reimbursement	Adjustment	Repayment of Prior Year's Reimbursements	Balance June 30, 2010		Cumulative Expenditures
			(Accounts Reimbursable)	(Accounts Reimbursable)							Deferred Reimbursable	Due to School	
10-100-034-5120-078	10-100-034-5120-078	7-01-09 - 6-30-10	\$ 78,688,951.00	\$ -	\$ -	\$ -	\$ 78,688,951.00	\$ -	\$ -	\$ -	\$ -	\$ 78,688,951.00	
10-100-034-5120-084	10-100-034-5120-084	7-01-09 - 6-30-10	3,039,355.00	-	-	-	3,039,355.00	-	-	-	-	3,039,355.00	
10-100-034-5120-089	10-100-034-5120-089	7-01-09 - 6-30-10	4,100,547.00	-	-	-	4,100,547.00	-	-	-	-	4,100,547.00	
10-100-034-5120-094	10-100-034-5120-094	7-01-09 - 6-30-10	1,113,217.00	-	-	-	1,113,217.00	-	-	-	-	1,113,217.00	
10-100-034-5120-098	10-100-034-5120-098	7-01-09 - 6-30-10	407,022.51	-	-	-	407,022.51	-	-	-	-	407,022.51	
10-100-034-5120-099	10-100-034-5120-099	7-01-09 - 6-30-10	548,168.00	-	-	-	548,168.00	-	-	-	-	548,168.00	
10-100-034-5120-099	10-100-034-5120-099	7-01-09 - 6-30-10	270,388.00	-	-	-	270,388.00	-	-	-	-	270,388.00	
10-100-034-5120-099	10-100-034-5120-099	7-01-09 - 6-30-10	3,848,938.00	-	-	-	3,848,938.00	-	-	-	-	3,848,938.00	
10-100-034-5120-099	10-100-034-5120-099	7-01-09 - 6-30-10	4,375,440.00	-	-	-	4,375,440.00	-	-	-	-	4,375,440.00	
10-100-034-5120-099	10-100-034-5120-099	7-01-09 - 6-30-10	4,468,412.83	-	-	-	4,468,412.83	-	-	-	-	4,468,412.83	
10-100-034-5120-099	10-100-034-5120-099	7-01-09 - 6-30-10	62,834,709.14	-	-	-	62,834,709.14	-	-	-	-	62,834,709.14	
07-100-034-1004-000	07-100-034-1004-000	7-01-09 - 6-30-07	157,516.15	-	-	-	157,516.15	-	-	-	-	157,516.15	
08-100-034-1004-000	08-100-034-1004-000	7-01-07 - 6-30-08	177,794.52	-	-	-	177,794.52	-	-	-	-	177,794.52	
08-100-034-1004-000	08-100-034-1004-000	7-01-09 - 6-30-10	441,398.00	-	-	-	441,398.00	-	-	-	-	441,398.00	
08-100-034-1004-000	08-100-034-1004-000	7-01-09 - 6-30-10	18,789,698.00	-	-	-	18,789,698.00	-	-	-	-	18,789,698.00	
08-100-034-1004-000	08-100-034-1004-000	7-01-09 - 6-30-10	16,311,374.00	-	-	-	16,311,374.00	-	-	-	-	16,311,374.00	
08-100-034-1004-000	08-100-034-1004-000	7-01-09 - 6-30-08	2,471,552.00	-	-	-	2,471,552.00	-	-	-	-	2,471,552.00	
08-100-034-1004-000	08-100-034-1004-000	7-01-09 - 6-30-00	262,478.00	-	-	-	262,478.00	-	-	-	-	262,478.00	
08-100-034-1004-000	08-100-034-1004-000	7-01-09 - 6-30-10	46,970.00	-	-	-	46,970.00	-	-	-	-	46,970.00	
08-100-034-5120-066	08-100-034-5120-066	7-01-09 - 6-30-09	286,698.00	-	-	-	286,698.00	-	-	-	-	286,698.00	
08-100-034-5120-067	08-100-034-5120-067	7-01-09 - 6-30-10	115,123.00	-	-	-	115,123.00	-	-	-	-	115,123.00	
08-100-034-5120-067	08-100-034-5120-067	7-01-09 - 6-30-10	32,774.00	-	-	-	32,774.00	-	-	-	-	32,774.00	
08-100-034-5120-067	08-100-034-5120-067	7-01-09 - 6-30-10	19,000.00	-	-	-	19,000.00	-	-	-	-	19,000.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-09 - 6-30-10	21,504.00	-	-	-	21,504.00	-	-	-	-	21,504.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-09 - 6-30-09	48,258.00	-	-	-	48,258.00	-	-	-	-	48,258.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-09 - 6-30-09	59,514.00	-	-	-	59,514.00	-	-	-	-	59,514.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-09 - 6-30-08	23,280.00	-	-	-	23,280.00	-	-	-	-	23,280.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-09 - 6-30-10	16,141.00	-	-	-	16,141.00	-	-	-	-	16,141.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-09 - 6-30-10	54,613.00	-	-	-	54,613.00	-	-	-	-	54,613.00	
08-100-034-5120-070	08-100-034-5120-070	7-01-07 - 6-30-08	500,712.00	-	-	-	500,712.00	-	-	-	-	500,712.00	
08-100-034-5120-070	08-100-034-5120-070	7-01-06 - 6-30-10	25,169.00	-	-	-	25,169.00	-	-	-	-	25,169.00	
08-100-034-5120-070	08-100-034-5120-070	7-01-06 - 6-30-10	112,618.00	-	-	-	112,618.00	-	-	-	-	112,618.00	
08-100-034-5120-070	08-100-034-5120-070	7-01-06 - 6-30-10	1,865,111.00	-	-	-	1,865,111.00	-	-	-	-	1,865,111.00	
08-100-034-5120-070	08-100-034-5120-070	7-01-07 - 6-30-08	17,638.00	-	-	-	17,638.00	-	-	-	-	17,638.00	
08-100-034-5120-070	08-100-034-5120-070	7-01-07 - 6-30-08	124,487.40	-	-	-	124,487.40	-	-	-	-	124,487.40	
08-100-034-5120-070	08-100-034-5120-070	7-01-07 - 6-30-08	29,865.13	-	-	-	29,865.13	-	-	-	-	29,865.13	
08-100-034-5120-070	08-100-034-5120-070	7-01-06 - 6-30-08	497,544.19	-	-	-	497,544.19	-	-	-	-	497,544.19	
08-100-034-5120-070	08-100-034-5120-070	7-01-06 - 6-30-08	17,638.00	-	-	-	17,638.00	-	-	-	-	17,638.00	
08-100-034-5120-067	08-100-034-5120-067	7-01-06 - 6-30-09	86,368.88	-	-	-	86,368.88	-	-	-	-	86,368.88	
08-100-034-5120-067	08-100-034-5120-067	7-01-06 - 6-30-10	97,022.54	-	-	-	97,022.54	-	-	-	-	97,022.54	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-09	41,759.06	-	-	-	41,759.06	-	-	-	-	41,759.06	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	41,888.40	-	-	-	41,888.40	-	-	-	-	41,888.40	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	117,457.60	-	-	-	117,457.60	-	-	-	-	117,457.60	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	1,039,463.87	-	-	-	1,039,463.87	-	-	-	-	1,039,463.87	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	17,638.00	-	-	-	17,638.00	-	-	-	-	17,638.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	124,487.40	-	-	-	124,487.40	-	-	-	-	124,487.40	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	29,865.13	-	-	-	29,865.13	-	-	-	-	29,865.13	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	497,544.19	-	-	-	497,544.19	-	-	-	-	497,544.19	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	17,638.00	-	-	-	17,638.00	-	-	-	-	17,638.00	
08-100-034-5120-067	08-100-034-5120-067	7-01-06 - 6-30-09	86,368.88	-	-	-	86,368.88	-	-	-	-	86,368.88	
08-100-034-5120-067	08-100-034-5120-067	7-01-06 - 6-30-10	97,022.54	-	-	-	97,022.54	-	-	-	-	97,022.54	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-09	41,759.06	-	-	-	41,759.06	-	-	-	-	41,759.06	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	41,888.40	-	-	-	41,888.40	-	-	-	-	41,888.40	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	117,457.60	-	-	-	117,457.60	-	-	-	-	117,457.60	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	1,039,463.87	-	-	-	1,039,463.87	-	-	-	-	1,039,463.87	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	17,638.00	-	-	-	17,638.00	-	-	-	-	17,638.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	124,487.40	-	-	-	124,487.40	-	-	-	-	124,487.40	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	29,865.13	-	-	-	29,865.13	-	-	-	-	29,865.13	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	497,544.19	-	-	-	497,544.19	-	-	-	-	497,544.19	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	17,638.00	-	-	-	17,638.00	-	-	-	-	17,638.00	
08-100-034-5120-067	08-100-034-5120-067	7-01-06 - 6-30-09	86,368.88	-	-	-	86,368.88	-	-	-	-	86,368.88	
08-100-034-5120-067	08-100-034-5120-067	7-01-06 - 6-30-10	97,022.54	-	-	-	97,022.54	-	-	-	-	97,022.54	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-09	41,759.06	-	-	-	41,759.06	-	-	-	-	41,759.06	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	41,888.40	-	-	-	41,888.40	-	-	-	-	41,888.40	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	117,457.60	-	-	-	117,457.60	-	-	-	-	117,457.60	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-10	1,039,463.87	-	-	-	1,039,463.87	-	-	-	-	1,039,463.87	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	17,638.00	-	-	-	17,638.00	-	-	-	-	17,638.00	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	124,487.40	-	-	-	124,487.40	-	-	-	-	124,487.40	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	29,865.13	-	-	-	29,865.13	-	-	-	-	29,865.13	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	497,544.19	-	-	-	497,544.19	-	-	-	-	497,544.19	
08-100-034-5120-068	08-100-034-5120-068	7-01-06 - 6-30-08	17,638.00	-	-								

NEW BRUNSWICK CITY SCHOOL DISTRICT

NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS
AND FINANCIAL ASSISTANCE

JUNE 30, 2010

1. GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the Board of Education, New Brunswick City School District. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from federal agencies and state 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.

2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of awards and state financial assistance are presented on 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 Note 2 to the Board's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of basic financial statements.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the Board's basic financial statements. The basic financial statements present the Special Revenue Fund on a GAAP basis. 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, whereas the GAAP basis does not. See the Note to the Required Supplementary Information/Budget to GAAP Reconciliation (Exhibit C-3) for a reconciliation of the budgetary basis to the GAAP basis of accounting for the Special Revenue Fund.

Federal and state award revenues, including those contributed to WSR, are reported in the Board's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 17,567,823.56	\$ 96,705,847.92	\$ 114,273,671.48
Special Revenue Fund	8,541,292.41	16,319,863.70	24,861,156.11
Food Service Fund	<u>3,286,359.74</u>	<u>138,830.94</u>	<u>3,425,190.68</u>
Total Awards and Financial Assistance	<u>\$ 29,395,475.71</u>	<u>\$ 113,164,542.56</u>	<u>\$ 142,560,018.27</u>

4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

5. OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount reported as TPAF pension contributions represents the amount paid by the State on-behalf of the District for the year ended June 30, 2010. TPAF social security contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2010.

**NEW BRUNSWICK CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- 1) Material weakness(es) identified? Yes √ No
- 2) Significant deficiencies identified that are not considered to be material weaknesses? Yes √ None Reported

Noncompliance material to general purpose financial statements noted? Yes √ No

Federal Awards

Internal control over major programs:

- 1) Material weakness(es) identified? Yes √ No
- 2) Significant deficiencies identified that are not considered to be material weaknesses? Yes √ None Reported

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

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of Circular A-133? Yes √ No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.394	Equalization Stabilization Fund - ARRA
84.397	Government Stabilization Fund - ARRA
10.553	School Breakfast Program
84.027	IDEA Part B - Regular Program
84.010	Title I, Part A
84.168	Title IIA
10.555	National School Lunch
84.002	Adult Education - State Grant Program
89.391	IDEA, ARRA
89.010	Title I, SIA
89.389	Title I, ARRA

Dollar threshold used to distinguish between Type A and Type B Programs: \$881,864.00

Auditee qualified as low-risk auditee? √ Yes No

**NEW BRUNSWICK CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(Continued)**

**Section I - Summary of Auditor's Results
(Continued)**

State Awards

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

Unqualified

Internal control over major programs:

1) Material weakness(es) identified?

_____ Yes √ No

2) Significant deficiencies identified that are not considered to be material weaknesses?

_____ Yes √ None Reported

Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular Letter 04-04?

_____ Yes √ No

Identification of Major Programs:

GMIS Number(s)

Name of State Program

10-495-034-5120-084
10-495-034-5120-078
10-495-034-5120-011
10-495-034-5095-002
10-495-034-5120-055

Security Aid
Equalization Aid
Special Education Aid
TPAF Social Security Contribution
Preschool Education Aid

Dollar threshold used to distinguish between Type A and Type B Programs:

\$3,000,000.00

Auditee qualified as low-risk auditee?

 √ Yes _____ No

Section II – Financial Statement Findings

NONE

**NEW BRUNSWICK CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(Continued)**

Section III:

a) Federal Award Findings and Questioned Costs:

NONE

b) State Award Findings and Questioned Costs:

NONE

**NEW BRUNSWICK CITY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2010**

NONE

