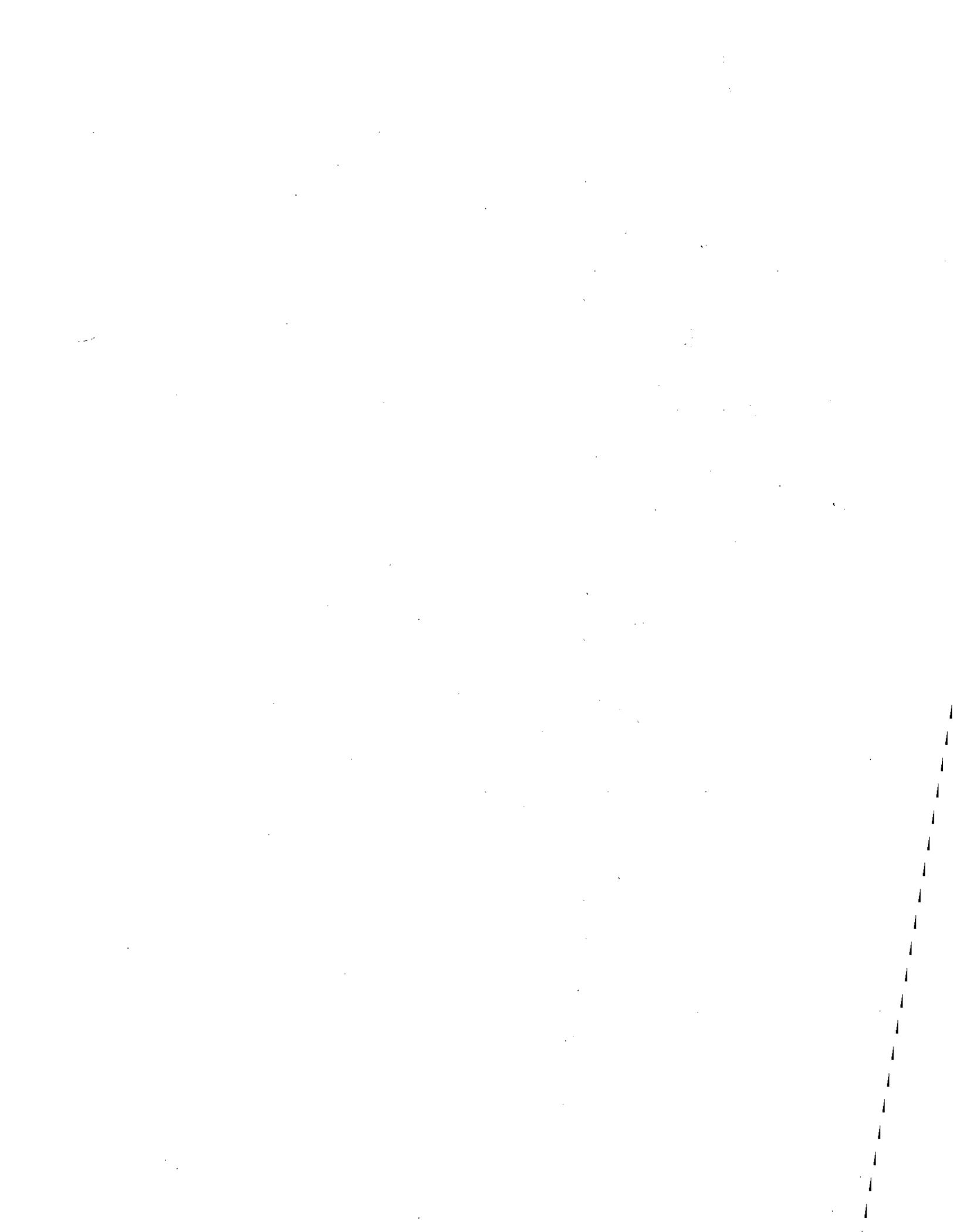


**SCHOOL DISTRICT OF
PEMBERTON TOWNSHIP**

PEMBERTON BOARD OF EDUCATION
Pemberton, New Jersey
County of Burlington

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

PEMBERTON TOWNSHIP BOARD OF EDUCATION

PEMBERTON, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Prepared by

**Pemberton Township Board of Education
Finance Department**

OUTLINE OF CAFR – GASB 34

| | PAGE |
|--|-------------|
| INTRODUCTORY SECTION | |
| Letter of Transmittal | 1 |
| Organizational Chart | 7 |
| Roster of Officials | 8 |
| Consultants and Advisors | 9 |
| FINANCIAL SECTION | |
| Independent Auditor’s Report | 10 |
| REQUIRED SUPPLEMENTARY INFORMATION – PART I | |
| Management’s Discussion and Analysis | 12 |
| BASIC FINANCIAL STATEMENTS | |
| A. District-wide Financial Statements: | |
| A-1 Statement of Net Assets | 19 |
| A-2 Statement of Activities | 20 |
| B. Fund Financial Statements: | |
| B-1 Balance Sheet | 22 |
| B-2 Statement of Revenues, Expenditures & Changes in Fund Balances | 23 |
| B-3 Reconciliation of the Statement of Revenues, Expenditures & Changes in Fund Balances of Governmental Funds to the Statement of Activities | 24 |
| Proprietary Funds: | |
| B-4 Statement of Net Assets | 25 |
| B-5 Statement of Revenues, Expenditures & Changes in Fund Net Assets | 26 |
| B-6 Statement of Cash Flows | 27 |
| Fiduciary Funds: | |
| B-7 Statement of Fiduciary Net Assets | 28 |
| B-8 Statement of Changes in Fiduciary Net Assets | 29 |
| Notes to Financial Statements | 30 |
| REQUIRED SUPPLEMENTARY INFORMATION – PART II | |
| C. Budgetary Comparison Schedules | |
| C-1 Budgetary Comparison Schedule – General Fund | 55 |
| C-1a Combining Schedule Comparison Schedule - General Fund | 68 |
| C-1b American Recovery & Reinvestment Act – Budget & Actual | 80 |
| C-1c Education Jobs Fund Program – Budget & Actual | N/A |

(continued)

OUTLINE OF CAFR – GASB 34 (continued)

| | PAGE |
|---|-------------|
| C. Budgetary Comparison Schedules (continued): | |
| C-2 Budgetary Comparison Schedule – Special Revenue Fund | 81 |
| Notes to the Required Supplementary Information | |
| C-3 Budget-to-GAAP Reconciliation | 83 |
| D. School Based Budget Schedules Fund | |
| D-1 Combining Balance Sheet | 84 |
| D-2 Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual | 85 |
| D-3 Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual | 97 |
| E. Special Revenue Fund: | |
| E-1 Combining Schedule of Revenues & Expenditures Special Revenue Fund – Budgetary Basis | 148 |
| E-2 Preschool Education Aid Schedule(s) of Expenditures - Budgetary Basis | 153 |
| F. Capital Projects Fund: | |
| F-1 Summary Schedule of Project Expenditures | 154 |
| F-2 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis | 155 |
| F-2a Schedule of Revenues, Expenditures Project Balance & Project Status – Multiple Repairs Fort Dix Elementary School | 156 |
| F-2b Schedule of Revenues, Expenditures Project Balance & Project Status – High School Security System & Connection of Well System Generator | 157 |
| G. Proprietary Funds: | |
| Enterprise Fund: | |
| G-1 Combining Schedule of Net Assets | 158 |
| G-2 Combining Schedule of Revenues, Expenses & Changes in Fund Net Assets | 159 |
| G-3 Combining Schedule of Cash Flows | 160 |
| Internal Service Fund: | |
| G-4 Comparative Schedule of Net Assets – Workmen’s Compensation | 161 |
| G-5 Comparative Schedule of Revenues, Expenses & Changes in Fund Net Assets | 162 |
| G-6 Comparative Schedule of Cash Flows | 163 |
| H. Fiduciary Funds: | |
| H-1 Combining Statement of Fiduciary Net Assets | 164 |
| H-2 Combining Statement of Changes in Fiduciary Net Assets | 165 |
| H-3 Student Activity Agency Fund Schedule of Receipts & Disbursements | 166 |
| H-4 Payroll Agency Fund Schedule of Receipts & Disbursements | 166 |
| H-5 Schedule of Liquidation Period Receipts, Disbursements & Fund Balance | 167 |

(continued)

OUTLINE OF CAFR – GASB 34 (continued)

| | PAGE |
|---|-------------|
| I. Long-Term Debt: | |
| I-1 Schedule of Serial Bonds | N/A |
| I-2 Schedule of Obligations Under Capital Leases | N/A |
| I-3 Debt Service Fund Budgetary Comparison Schedule | 168 |

STATISTICAL SECTION (unaudited)

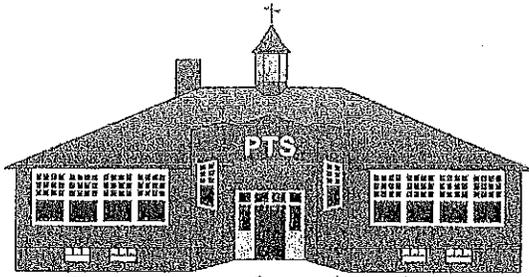
| | |
|--|-----|
| Financial Trends: | |
| J-1 Net Assets by Component | 169 |
| J-2 Changes in Net Assets | 170 |
| J-3 Fund Balances – Governmental Funds | 173 |
| J-4 Changes in Fund Balances – Governmental Funds | 174 |
| J-5 General Fund Other Local Revenue by Source | 176 |
| Revenue Capacity: | |
| J-6 Assessed Value & Estimated Actual Value of Taxable Property | 177 |
| J-7 Direct & Overlapping Property Tax Rates | 178 |
| J-8 Principal Property Taxpayers | 179 |
| J-9 Property Tax Levies & Collections | 180 |
| Debt Capacity: | |
| J-10 Ratios of Outstanding Debt by Type | 180 |
| J-11 Ratios of General Bonded Debt Outstanding | 180 |
| J-12 Direct & Overlapping Governmental Activities Debt | 181 |
| J-13 Legal Debt Margin Information | 182 |
| Demographic & Economic Information: | |
| J-14 Demographic & Economic Statistics | 183 |
| J-15 Principal Employers | N/A |
| Operating Information: | |
| J-16 Full-Time Equivalent District Employees by Function/Program | 184 |
| J-17 Operating Statistics | 185 |
| J-18 School Building Information | 186 |
| J-19 Schedule of Required Maintenance | 187 |
| J-20 Insurance Schedule | 188 |

K SINGLE AUDIT SECTION

| | |
|---|-----|
| K-1 Report on Compliance and on Internal Control Over Financial Reporting and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> | 189 |
| K-2 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 Letter 04-04 | 191 |
| K-3 Schedule of Expenditures of Federal Awards, Schedule A | 193 |
| K-4 Schedule of Expenditures of State Financial Assistance, Schedule B | 195 |
| K-5 Notes to Schedules of Awards and Financial Assistance | 196 |
| K-6 Schedule of Findings and Questioned Costs | 198 |
| K-7 Summary Schedule of Prior Audit Findings | 200 |

(concluded)

INTRODUCTORY SECTION



You can get there from here!

PEMBERTON TOWNSHIP SCHOOLS

P.O. BOX 228, ONE EGBERT STREET
PEMBERTON, NEW JERSEY 08068-0228
PHONE: 609-893-8141

MICHAEL R. GORMAN, Ed.D., Superintendent

PAT AUSTIN, Business Administrator, Board Secretary
JAMES J. FLANAGAN, CPA, Assistant Business Administrator

October 28, 2011

Honorable President and
Members of the Board of Education
Pemberton Township School District
County of Burlington, New Jersey

Dear Board Members;

The comprehensive annual financial report of the Pemberton Township School District for the fiscal year ended June 30, 2011, 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 (Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds 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 organizational chart and a list of principal officials. The financial section includes the basic 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 U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non profit Organizations," and the State Treasury Circular Letter 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," 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:** Pemberton Township School District is an independent 3^{yr old} - 12th grade District in Burlington County, New Jersey reporting within the criteria adopted in GASB Statement 14. All fund and account groups in the District are included in this report. The Pemberton Township Board of Education and all its Schools constitute the District reporting entity.

The District provides a full range of educational services appropriate to students from three year old through grade 12. These include regular, vocational, and special education programs for students of varying interests and special needs. The programs have been developed and articulated in the Schools to respond to federal, state, and local goals. The local goals come from Vision 2020, a public forum process conducted at the School level, and from the Educational Improvement Plans, developed at both the District and School site each year. District goals are in

Office: One Egbert Street, Pemberton, New Jersey 08068-0228
PHONE: 609-893-8141 Ext. 1004 FAX: 609-894-0586 EMAIL: paustln@pemb.org

conformance with the state and national programs enjoyed in the Goals 2000 initiative. The District completed the 2010-2011 Fiscal Year with an average daily enrollment of 4,959. The table below provides the last four years of enrollment information along with changes on an annual basis.

Average Daily Enrollment

| <u>Fiscal Year</u> | <u>Student Enrollment</u> | <u>Percentage of Change</u> | |
|--------------------|---------------------------|-----------------------------|------------|
| 2010-2011 | 4,959 | 1.29% | (Decrease) |
| 2009-2010 | 5,024 | 2.23% | (Decrease) |
| 2008-2009 | 5,139 | 1.28% | (Decrease) |
| 2007-2008 | 5,206 | 3.05% | (Decrease) |
| 2006-2007 | 5,370 | 3.98% | (Decrease) |
| 2005-2006 | 5,593 | 2.52% | (Decrease) |
| 2004-2005 | 5,738 | 3.12% | (Decrease) |
| 2003-2004 | 5,922 | 1.84% | Increase |
| 2002-2003 | 5,815 | .50% | Increase |
| 2001-2002 | 5,786 | 2.19% | Increase |
| 2000-2001 | 5,662 | 1.21% | Increase |
| 1999-2000 | 5,594 | 2.71% | (Decrease) |
| 1998-1999 | 5,750 | .37% | Increase |
| 1997-1998 | 5,729 | 2.10% | (Decrease) |
| 1996-1997 | 5,852 | 1.70% | (Decrease) |
| 1995-1996 | 5,953 | 2.39% | (Decrease) |
| 1994-1995 | 6,099 | 1.30% | Increase |

- 2) **ECONOMIC CONDITIONS AND OUTLOOK:** Pemberton Township was able to maintain a stable tax rate despite the State of New Jersey's freeze in municipal aid. Our UEZ program continues to strengthen our economic development with its loan and sign programs. Few programs have proven more enduring and successful. Since 1984, it has been a hallmark for urban revitalization and a cornerstone for economic growth and development. Due to its success, the number of Urban Enterprise Zones has expanded from an original 10 in 1984 to the 32 zones in 35 municipalities today. Moreover, the program has helped create 65,070 fulltime and 5,000 part-time jobs within the zones. This represents a total private investment estimated at a billion by these businesses.

- 3) **MAJOR INITIATIVES:** Pemberton Township Schools are involved in several long-term efforts to upgrade both the facilities and programs at all levels. They include, but are not limited to:
 - a) Professional development initiatives are focused upon differentiating instruction, increasing curricular rigor, attending to the unique needs of impoverished students, brain based learning, and the core content curricular standards recently adopted by the State of New Jersey. All professional development activities emanate from the input of the staff.

 - b) Both the Pemberton High School and the Helen Fort Middle School are organized into small learning communities to provide interdisciplinary learning opportunities in a project based framework for students. Additionally, this helps teachers build sustainable relationships with students. The High School has begun themed academies. Medical Arts completed its second year, and A-STEM – Aerospace Science, Technology, Engineering and Math (A-STEM) hosted its inaugural class in 2010-

2011. A Fine Arts and Music Education (FAME Academy is opening in September of 2011).

- c) The Everyday Math program has been integrated across the elementary grades. Everyday Math is a standard based curriculum with focus upon spiraled learning experiences tiered at the levels of development - beginning, developing, secured. Math coaches are in place to assist teachers to improve our instructional approaches.
- d) Student test data from the State testing program as well as our internal, Measures of Academic Progress (MAP) is thoroughly analyzed in order to assist teachers in making instructional decisions. Attention is given to differentiating instruction as a means of increasing student achievement.
- e) Significant blocks of time are devoted to literacy instruction at the elementary and middle school levels. We utilize the Trophies reading series with leveled readers to deal with differences in ability and background. Several other reading programs such as SRA, Wilson Reading and Reading Recovery are employed by our reading specialists to augment our holistic repertoire of literacy approaches.
- f) Technology is a significant learning tool. It is essential that today's youth have a clear understanding of technology, and that we use this technology to teach them concepts related to all other domains of academia.
 - i. Our computer to student ratio is 3.4 to 1 which is among the lowest in the State of New Jersey. All schools have either dedicated computer labs or mobile computer labs as well as having computers available in the individual classrooms.
 - ii. All district schools are now wireless. This has been a priority to enable us, as a district, to pursue broader technology initiatives.
 - iii. All district schools now have at least 25% of their classrooms equipped with Smart Boards for instructional purposes. The Fort Dix Elementary School has been part of a technology grant opportunity with the Federal Government specifically for military children, and is now fully equipped with wireless technology and Smart Boards throughout the complex.
 - iv. Software applications integrate student learning in all dimensions. Accelerated Reader and Measure Academic Progress (M.A.P.) help teachers address student learning needs.
 - v. The internet is a primary research source for students, particularly at the upper grades. Multi-media presentations are common with both students and teachers. Project based learning is emblematic of the small learning communities at all grades.
 - vi. Individual school websites are engaging and informative. Board information is posted clearly, including all policies. The website is viewed as an informational lifeline to the school community and those military personnel associated with Joint Base McGuire/Dix/Lakehurst which Pemberton Township Schools serve.

- g) A full time early childhood program for 3 and 4 year olds is a source of pride for the community as children. Learning through constructed play under the High Scopes curriculum has been quite successful in nurturing student achievement. The Pemberton Early Childhood Education Center opened in September of 2011.
 - h) At the Fort Dix Elementary School a new Media Center with state of the art learning technologies opened in December, 2007. A new gymnasium and additional classrooms were opened in December of 2010.
 - i) Security is a priority for the district. Improving security is an ongoing endeavor. Work has concluded to ensure the High School has been “hardened” as our other schools. This means we have electronic control of the locking systems, card readers for staff, and a full complement of personnel to patrol the area.
 - j) During the 2010-2011 school year the Helen Fort Middle School engaged the school community in discussions focused upon restructuring the school for the 2010-2011 school year. In addition to several increased professional development and tutorial programs, the school was merged with the Marcus Newcomb School so that all 6th, 7th, and 8th graders were under one school leadership team.
 - k) The Haines School and the Harker-Wylie School were merged for the purposes of administration for the 2010-2011 school year and have been approved as one institution for the 2011-2012 school year.
- 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 judgments 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.

- 5) **BUDGETARY CONTROLS:** In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service 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.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2010.

- 6) **ACCOUNTING SYSTEM AND REPORTS:** The District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statement," 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 summary of the general, special revenue, capital projects, and debt service fund revenues for the fiscal year ended June 30, 2011, and the amount and percentage of increases in relation to prior year revenues.

| | <u>Revenue</u> | <u>Percent Of Total</u> | <u>Increase/ (Decrease) From 2010</u> | <u>Percent of Increase/ (Decrease)</u> |
|-----------------|--------------------|-----------------------------|---|--|
| Local sources: | | | | |
| District Taxes | 11,957,283 | 10.43% | (504,003) | (4.04)% |
| Miscellaneous | 1,750,426 | 1.53% | 1,184,922 | 209.53% |
| State sources | 93,651,633 | 81.72% | 3,939,455 | 4.39% |
| Federal sources | 7,243,129 | 6.32% | (6,896,926) | (48.78)% |
| Total | <u>114,602,471</u> | <u>100%</u> | <u>(2,276,552)</u> | |

The decrease in District Taxes can be attributed to the elimination of Debt Service. The increase in Miscellaneous can be attributed to a one time payout of insurance reserves from the Joint Insurance Fund. The Decrease in Federal Sources can be attributed to Stimulus Monies provided by the Federal Government in the prior year.

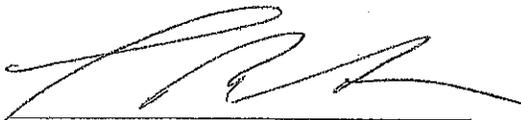
| | <u>Amount</u> | <u>Increase Percent Of Total</u> | <u>Percent of (Decrease) From 2010</u> | <u>Increase (Decrease)</u> |
|-----------------------|--------------------|--|--|--------------------------------|
| Current expenditures: | | | | |
| Instruction | 43,296,238 | 38.23% | (2,366,976) | (5.18)% |
| Undistributed | 65,462,944 | 57.80% | 38,372 | .06% |
| Capital outlay | 1,288,398 | 3.95% | 1,288,398 | 40.42% |
| Special Schools | 1,406 | .01% | 1,406 | 9.93% |
| Total | <u>113,250,310</u> | <u>100%</u> | <u>(1,038,800)</u> | |

The decrease in instructional expenditures can be attributed to the reduction of State Funding for FY 10-11. The increase in Capital Outlay is attributable to volatility in capital projects.

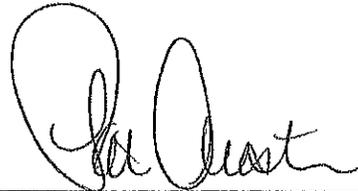
- 8) **DEBT ADMINISTRATION:** As of June 30, 2011, the District's outstanding debt consisted of \$-0-- in Serial Bonds.
- 9) **CASH MANAGEMENT:** The investment policy of the District is guided in large part by State statute as detailed in "Notes to the Financial Statement," Note 2. The District has 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.

- 10) **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.
- 11) **OTHER INFORMATION:** Independent Audit -- State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Holman & Frenia, P.C. was selected by the Board. The auditor's report on the basic financial statements, combining and individual fund statements and schedules is included in the financial section of this report.
- 12) **ACKNOWLEDGMENTS:** We would like to express our appreciation to the members of the Pemberton Township 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,

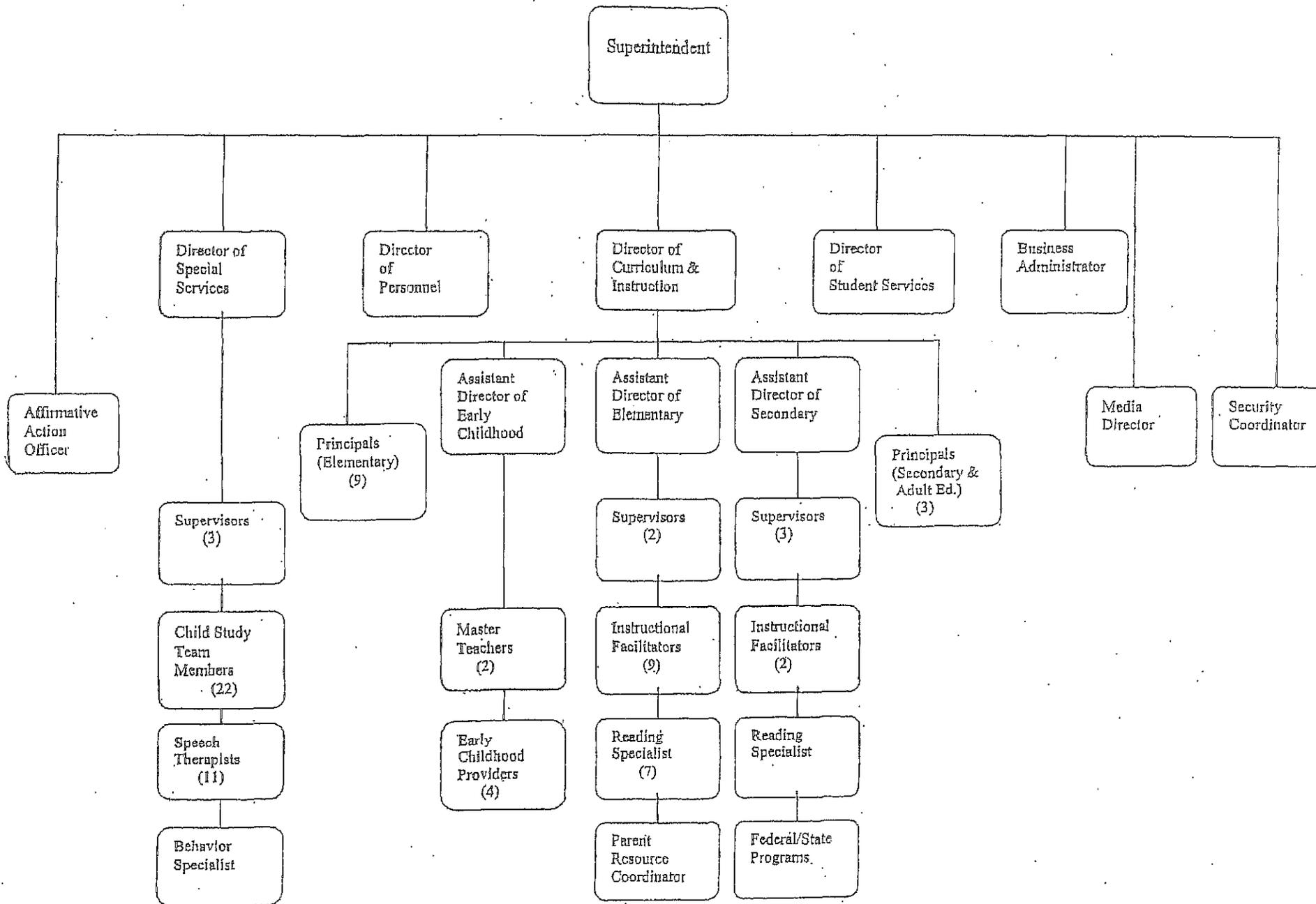


Michael Gorman, Ed.D. Superintendent



Pat Austin, School Business
Administrator/Board Secretary

ORGANIZATIONAL CHART



ROSTER OF OFFICIALS

AS OF JUNE 30, 2011

| MEMBERS OF THE BOARD OF EDUCATION | TERM EXPIRES |
|--|---------------------|
| Perry Doyle, Sr., President | 2012 |
| Denise P. Prickett, Vice President | 2013 |
| Sandra Glawson | 2013 |
| Timothy Haines | 2014 |
| Jerry Jerome | 2012 |
| Tom Bauer | 2014 |
| Christopher Pinto | 2012 |
| John Ulrich | 2013 |
| Raymond Wells | 2014 |

OTHER OFFICIALS

Dr. Michael Gorman, Superintendent

Pat Austin, Business Administrator/Board Secretary

John Mazzei, Director of Personnel

PEMBERTON TOWNSHIP BOARD OF EDUCATION
1 Egbert Street
Pemberton, New Jersey 08068

CONSULTANTS AND ADVISORS

ARCHITECT

Regan Young England Butera
Architects

AUDIT FIRM

Holman & Frenia, P.C.
Kevin P. Frenia, CPA, PSA
618 Stokes Road
Medford, New Jersey 08055

ATTORNEY

Frank Cavallo, Esquire
8000 Midlantic Drive
Mount Laurel, New Jersey 08054

OFFICIAL DEPOSITORY

Wachovia Bank
Fort Dix, New Jersey

FINANCIAL SECTION



Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Pemberton Township
County of Burlington
Pemberton, New Jersey 08068

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Board of Education of the Pemberton Township School District, County of Burlington, State of New Jersey, as of and for the fiscal year ended June 30, 2011, which collectively comprise the District's financial statements as listed in the table of contents. These financial statements are the responsibility of the Board'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; and the standards applicable to financial audits contained in *Governmental 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Board of Education of the Pemberton Township School District, County of Burlington, State of New Jersey, as of June 30, 2011, 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 our report dated October 28, 2011, on our consideration of the Pemberton Township Board of Education's internal control over financial reporting and 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 our audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 12 through 18 and 55 through 82 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers

it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pemberton Township School District's financial statements. The accompanying introductory section, and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules, schedule of expenditures of state and federal financial assistance and statistical information are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of state and federal 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 Non-Profit Organizations* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* respectively, and is also not a required part of the financial statements. The combining and individual fund financial statements, long-term debt schedules and the accompanying schedule of expenditures of state and federal financial assistance 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.

Respectfully submitted,

HOLMAN & FRENIA, P. C.



Kevin P. Frenia
Certified Public Accountant
Public School Accountant
No. 1011

Medford, New Jersey
October 28, 2011

REQUIRED SUPPLEMENTARY INFORMATION – PART I

Management's Discussion and Analysis



PEMBERTON TOWNSHIP BOARD OF EDUCATION

MANAGEMENT'S DISCUSSION AND ANALYSIS FISCAL YEAR ENDED JUNE 30, 2011

UNAUDITED

This section of the Pemberton Township Board of Education's Comprehensive Annual Financial Report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2011. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

Management's Discussion and Analysis (MD&A) is a new element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No 34 – *Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments* issued in June 1999 that is now being required by the New Jersey State Department of Education.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) District-wide financial statements, 2) Fund financial statements, and 3) Notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

District-wide financial statements. The district-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net assets (A-1) presents information on all of the assets and liabilities of the District, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities (A-2) presents information showing how the net assets of the District changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The district-wide financial statements can be found as Exhibits A-1 and A-2 in this report.

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the district-wide financial statements. However, unlike the district-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because of the focus of governmental funds is narrower than that of the district-wide financial statements, it useful to compare the information presented for governmental funds with similar information presented for governmental activities in the district-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near –term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund, special revenue fund, and debt service fund.

The basic governmental fund financial statements can be found as Exhibits B-1 through B-3 in this report.

Proprietary funds

The District maintains one proprietary fund type, an enterprise fund. The enterprise fund is used 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 of providing goods or services be financed through user charges. The food services enterprise fund provides for the operation of food services in all schools within the District. The School Age Child Care, Community Education, and Wrap Around programs provide additional Services to the district. The proprietary fund has been included within business-type activities in the district-wide financial statements.

The food services fund detail financial statements can be found as Exhibits B-4 through B-6 in this report.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the district-wide financial statement because the resources of those funds are not available to support the District's own programs.

The District uses trust and agency funds to account for resources held for student activities and groups, for payroll transactions and for the District's unemployment trust fund. The basic fiduciary fund financial statements can be found as Exhibits B-7 and B-8 in this report.

Notes to the financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements can be found after the fund financial statements in this report.

Other Information. The combining and individual fund statements referred to earlier in connection with governmental and enterprise funds are presented immediately following the notes to the financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2010-2011 fiscal year include the following:

- The General Fund's undesignated fund balance meets the State's requirement of 2%.
- The District has no outstanding debt as of 6/30/11.
- A Charter School was established within the Township's Borders starting in FY 10-11.

District-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of the District's financial position. The following table provides a summary of net assets:

| ASSETS | GOVERNMENTAL ACTIVITIES | BUSINESS- TYPE ACTIVITIES | JUNE 30, 2011 | JUNE 30, 2010 |
|--|----------------------------|---------------------------------|-------------------|-------------------|
| Cash & Cash Equivalents | \$10,864,780 | 954,925 | 11,819,705 | 8,527,450 |
| Receivables, Net | 2,353,977 | 96,146 | 2,450,123 | 4,109,815 |
| Inventory | | 108,057 | 108,057 | 107,292 |
| Capital Assets, Net (Note 4) | 34,204,653 | | 34,204,653 | 33,741,160 |
| Total Assets | 47,423,410 | 1,159,128 | 48,582,538 | 46,485,717 |
| LIABILITIES | | | | |
| Accounts Payable | 623,976 | 19,021 | 642,997 | 910,254 |
| Other Liabilities | 3,251,248 | 531,222 | 3,782,470 | 2,508,873 |
| Payable to Other Governments | 16,154 | | 16,154 | 160,032 |
| Deferred Revenue | 716,140 | | 716,140 | 647,804 |
| Noncurrent Liabilities: Due Beyond One Year | 4,608,617 | | 4,608,617 | 4,913,500 |
| Total Liabilities | 9,216,135 | 550,243 | 9,766,378 | 9,140,463 |
| NET ASSETS | | | | |
| Invested in Capital Assets, Net of Related Debt | 34,204,653 | | 34,204,653 | 33,741,160 |
| Restricted For: Other Purposes | 5,912,442 | | 5,912,442 | 10,890,620 |
| Unrestricted | (1,909,820) | 608,885 | (1,300,935) | (7,286,526) |
| Total Net Assets | \$38,207,275 | 608,885 | 38,816,160 | 37,345,254 |

The District's largest net asset is the Investment in Capital Assets, net of related debt. This large positive balance results from construction projects being completed without any associated debt.

The unrestricted net assets may be used to meet the District's ongoing obligations to student, employees, and creditors. The unrestricted net assets include the amount of long-term obligations that are not invested in capital assets, such as compensated absences.

At the end of the current fiscal year, the District is able to report a positive balance in total net assets. The same situation held true for the prior fiscal year.

The following table provides a summary of revenues and expenses for the District's governmental and business-type activities and the change in net assets from the prior year:

| | <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Total</u> |
|---|------------------------------------|-------------------------------------|------------------------|
| Revenues: | | | |
| Program Revenues: | | | |
| Charges for Services | | 942,403 | 942,403 |
| Operating Grants & Contributions | 12,474,384 | 1,621,299 | 14,095,683 |
| General Revenues: | | | |
| Property Taxes | 11,957,283 | | 11,957,283 |
| Federal & State Aid not Restricted | 88,420,378 | | 88,420,378 |
| Miscellaneous (Includes Interest & Tuition) | <u>1,750,426</u> | | <u>1,750,426</u> |
| Total Revenue | <u>114,602,471</u> | <u>2,563,702</u> | <u>117,166,173</u> |
| Expenses: | | | |
| Instructional Services | 43,296,238 | | 43,296,238 |
| Support Services | 68,042,103 | 2,603,417 | 70,645,520 |
| Unallocated Compensated Absences | (317,955) | | (317,955) |
| Unallocated Depreciation | <u>2,071,464</u> | | <u>2,071,464</u> |
| Total Expenses | <u>113,091,850</u> | <u>2,603,417</u> | <u>115,695,267</u> |
| Increase (Decrease) in Net Assets Before Transfers | <u>1,510,621</u> | <u>(39,715)</u> | <u>1,470,906</u> |
| Change in Net Assets | <u>1,510,621</u> | <u>(39,715)</u> | <u>1,470,906</u> |
| Net Assets-Beginning | <u>36,696,654</u> | <u>648,600</u> | <u>37,345,254</u> |
| New Assets-Ending | <u>38,207,275</u> | <u>608,885</u> | <u>38,816,160</u> |

Financial Analysis of the District's Funds

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

Governmental Funds. The focus of the District's governmental funds is to provide information or near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The unreserved fund balance is divided between designated balances and undesignated balances.

Financial Information at Fiscal Year-End

The following schedule presents a summary of the general fund, special revenue fund and capital projects fund revenues for the fiscal year ended June 30, 2011 and the amount and percentage of increases and (decreases) in relation to prior year revenues.

| | Revenue | Percent Of Total | Increase/ (Decrease) From 2010 | Percent of Increase/ (Decrease) |
|-----------------|--------------------|---------------------|--------------------------------------|---------------------------------------|
| Local sources: | | | | |
| District Taxes | 11,957,283 | 10.43% | (504,003) | (4.04)% |
| Miscellaneous | 1,750,426 | 1.53% | 1,184,922 | 209.53% |
| State sources | 93,651,633 | 81.72% | 3,939,455 | 4.39% |
| Federal sources | 7,243,129 | 6.32% | (6,896,926) | (48.78)% |
| Total | <u>114,602,471</u> | <u>100%</u> | <u>(2,276,552)</u> | |

The decrease in District Taxes can be attributed to the elimination of Debt Service for the District. The increase in Miscellaneous Revenue can be attributed to a one time payout of insurance reserves from the Joint Insurance Fund.

The decrease in Federal Sources can be attributed to Stimulus Monies provided by the Federal Government in the prior year.

The following schedule presents a summary of general fund, special revenue fund, and capital projects fund expenditures for the fiscal year ended June 30, 2011 and the percentage of increases and (decreases) in relation to prior year amounts.

| | Amount | Increase Percent Of Total | Percent of (Decrease) From 2010 | Increase (Decrease) |
|-----------------------|--------------------|---------------------------------|---------------------------------------|------------------------|
| Current expenditures: | | | | |
| Instruction | 43,296,238 | 38.23% | (2,366,976) | (5.18)% |
| Undistributed | 65,462,944 | 57.80% | 38,372 | .06% |
| Capital outlay | 1,288,398 | 3.95% | 1,288,398 | 40.42% |
| Special Schools | 1,406 | .01% | 1,406 | 9.93% |
| Total | <u>113,250,310</u> | <u>100%</u> | <u>(1,038,800)</u> | |

The decrease in instruction expenditures can be attributed to the reduction of State Funding for FY 10-11.

The increase in Capital Outlay is attributable to volatility in capital projects.

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$1,278,618. This difference is comprised entirely of the June 30,2010 encumbrances, which rollover into the subsequent year’s budget (2010-2011) and are added to the original budget appropriations.

Proprietary Funds. (The District’s proprietary fund provides the same type of information found in the district-wide financial statements, but in more detail.)

Capital Assets

At June 30, 2011 the District has capital assets of almost \$34,204,653, net of depreciation, which includes land, land improvements, buildings/construction, machinery and equipment and vehicles.

The following provides a summary of the capital assets held by the District:

| | <u>Governmental Activities</u> |
|--------------------------|------------------------------------|
| Land | \$ 1,458,200 |
| Land Improvements | 4,109,020 |
| Buildings/Construction | 48,278,371 |
| Machinery & Equipment | <u>10,091,854</u> |
| Subtotal | 63,937,445 |
| Accumulated Depreciation | <u>(29,732,792)</u> |
| Total | <u>\$34,204,653</u> |

Additional information on the District's capital assets can be found in Note 3 to the basic financial statements.

Debt Administration and Other Obligations

At June 30, 2011, the District's outstanding debt issues Are -0-.

Additional information on the District's debt administration and other obligations can be found in Note 5 to the basic financial statements.

Economic Factors and Next Year's Budget

- Starting with the 2009-2010 School Year, the Department of Education authorized a new funding formula which changes the way schools are funded. It will impact Pemberton Township dramatically since the distribution of State aid will 'follow the child in poverty'. Therefore, the percentage of students who meet the criteria will be the basis for which state aid will flow to the district. With this new formula, our Budget for 2010-2011 was held flat and the Adjustment Aid that held the district harmless was over \$37 million.

Requests for Information

This financial report is designed to provide a general overview of the Pemberton Township School District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Administrator/Board Secretary's Office, Pemberton Township Board of Education, One Egbert Street, Pemberton, NJ 08068.

BASIC FINANCIAL STATEMENTS

A. District-Wide Financial Statements

PEMBERTON TOWNSHIP BOARD OF EDUCATION
COMBINED STATEMENT OF NET ASSETS
JUNE 30, 2011
(With Comparative Totals for June 30, 2010)

| ASSETS | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTALS (MEMORANDUM ONLY) | |
|--|----------------------------|-----------------------------|-----------------------------|-------------------|
| | | | JUNE 30, 2011 | JUNE 30, 2010 |
| Cash & Cash Equivalents | \$10,864,780 | 954,925 | 11,819,705 | 8,527,450 |
| Receivables, Net | 2,353,977 | 96,146 | 2,450,123 | 4,109,815 |
| Inventory | | 108,057 | 108,057 | 107,292 |
| Capital Assets, Net (Note 4) | 34,204,653 | | 34,204,653 | 33,741,160 |
| Total Assets | 47,423,410 | 1,159,128 | 48,582,538 | 46,485,717 |
| LIABILITIES | | | | |
| Accounts Payable | 623,976 | 19,021 | 642,997 | 910,254 |
| Other Liabilities | 3,251,248 | 531,222 | 3,782,470 | 2,508,873 |
| Payable to Other Governments | 16,154 | | 16,154 | 160,032 |
| Deferred Revenue | 716,140 | | 716,140 | 647,804 |
| Noncurrent Liabilities (Note 5): | | | | |
| Due Beyond One Year | 4,608,617 | | 4,608,617 | 4,913,500 |
| Total Liabilities | 9,216,135 | 550,243 | 9,766,378 | 9,140,463 |
| NET ASSETS | | | | |
| Invested in Capital Assets, Net of Related Debt | 34,204,653 | | 34,204,653 | 33,741,160 |
| Restricted For: | | | | |
| Other Purposes | 5,912,442 | | 5,912,442 | 10,890,620 |
| Unrestricted | (1,909,820) | 608,885 | (1,300,935) | (7,286,526) |
| Total Net Assets | \$38,207,275 | 608,885 | 38,816,160 | 37,345,254 |

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

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUES | | NET (EXPENSES) REVENUE AND CHANGES IN NET ASSETS | | | |
|--|--------------------|----------------------|----------------------------------|--|--------------------------|--------------------------|----------------------|
| | | CHARGES FOR SERVICES | OPERATING GRANTS & CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTALS (MEMORANDUM ONLY) | |
| | | | | | | JUNE 30, 2011 | JUNE 30, 2010 |
| Governmental Activities: | | | | | | | |
| Instruction: | | | | | | | |
| Regular | \$31,421,219 | | 5,996,704 | (25,424,515) | | (25,424,515) | (27,157,684) |
| Special Education | 8,957,639 | | | (8,957,639) | | (8,957,639) | (9,260,239) |
| Other Special Instruction | 1,300,228 | | | (1,300,228) | | (1,300,228) | (1,439,822) |
| Other Instruction | 1,617,152 | | | (1,617,152) | | (1,617,152) | (1,712,781) |
| Support Services & Undistributed Costs: | | | | | | | |
| Tuition | 3,456,699 | | | (3,456,699) | | (3,456,699) | (3,561,682) |
| Attendance | 405,740 | | | (405,740) | | (405,740) | (593,474) |
| Health Services | 1,187,736 | | | (1,187,736) | | (1,187,736) | (1,023,907) |
| Student & Instruction Related Services | 12,015,356 | | 4,537,071 | (7,478,285) | | (7,478,285) | (7,693,656) |
| Educational Media Services/ | | | | | | | |
| School Library | 2,387,467 | | | (2,387,467) | | (2,387,467) | (2,200,936) |
| School Administrative Services | 3,462,198 | | | (3,462,198) | | (3,462,198) | (3,760,085) |
| Other Administrative Services | 714,753 | | | (714,753) | | (714,753) | (751,410) |
| Central Services | 1,204,954 | | | (1,204,954) | | (1,204,954) | (1,326,324) |
| Administrative Information Technology | 568,957 | | | (568,957) | | (568,957) | (578,647) |
| Plant Operations & Maintenance | 8,112,767 | | | (8,112,767) | | (8,112,767) | (7,955,665) |
| Pupil Transportation | 4,365,013 | | | (4,365,013) | | (4,365,013) | (4,355,214) |
| Unallocated Benefits | 27,594,376 | | | (27,594,376) | | (27,594,376) | (25,217,716) |
| Special Schools | 15,562 | | | (15,562) | | (15,562) | (14,156) |
| Transfer to Charter School | 609,916 | | | (609,916) | | (609,916) | |
| Capital Expenditures | 1,940,609 | | 1,940,609 | | | | 466,678 |
| Interest on Long-Term Debt | | | | | | | (7,125) |
| Unallocated Compensated Absences | (317,955) | | | 317,955 | | 317,955 | (3,504,568) |
| Unallocated Non Capitalized Assets | | | | | | | (433,818) |
| Unallocated Depreciation | 2,071,464 | | | (2,071,464) | | (2,071,464) | (2,864,817) |
| Total Governmental Activities | 113,091,850 | | 12,474,384 | (100,617,466) | | (100,617,466) | (104,947,048) |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUES | | NET (EXPENSES) REVENUE AND CHANGES IN NET ASSETS | | | |
|---|----------------------|----------------------|----------------------------------|--|--------------------------|--------------------------|----------------------|
| | | CHARGES FOR SERVICES | OPERATING GRANTS & CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTALS (MEMORANDUM ONLY) | |
| | | | | | | JUNE 30, 2011 | JUNE 30, 2010 |
| Business-Type Activities: | | | | | | | |
| Enterprise Funds | 2,603,417 | 942,403 | 1,621,299 | | (39,715) | (39,715) | 127,409 |
| Total Business-Type Activities | 2,603,417 | 942,403 | 1,621,299 | | (39,715) | (39,715) | 127,409 |
| Total Primary Government | \$115,695,267 | 942,403 | 14,095,683 | (100,617,466) | (39,715) | (100,657,181) | (104,819,639) |
| General Revenues: | | | | | | | |
| Taxes: | | | | | | | |
| Property Taxes, Levied for General Purposes, Net | | | | 11,957,283 | | 11,957,283 | 11,957,283 |
| Taxes Levied for Debt Service | | | | | | | 504,003 |
| Federal & State Aid Not Restricted | | | | 88,420,378 | | 88,420,378 | 92,213,977 |
| Tuition Received | | | | 458,640 | | 458,640 | 201,927 |
| Transportation Fees Received | | | | 88,350 | | 88,350 | 118,744 |
| Miscellaneous Income | | | | 1,203,436 | | 1,203,436 | 244,833 |
| Transfer from Pemberton Borough | | | | | | | 236,984 |
| Total General Revenues, Special Items, Extraordinary Items & Transfers | | | | 102,128,087 | | 102,128,087 | 105,477,751 |
| Change In Net Assets | | | | 1,510,621 | (39,715) | 1,470,906 | 658,112 |
| Net Assets - Beginning | | | | 36,696,654 | 648,600 | 37,345,254 | 36,687,142 |
| Net Assets - Ending | | | | \$38,207,275 | 608,885 | 38,816,160 | 37,345,254 |

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

B. Fund Financial Statements

Governmental Funds

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GOVERNMENTAL FUNDS
COMBINED BALANCE SHEET
JUNE 30, 2011**

(With Comparative Totals for June 30, 2010)

| | GENERAL FUND | SPECIAL REVENUE FUND | CAPITAL PROJECTS FUND | TOTALS (MEMORANDUM ONLY) | |
|---|---------------------|----------------------------|-----------------------------|-----------------------------|-------------------|
| | | | | JUNE 30, 2011 | JUNE 30, 2010 |
| ASSETS & OTHER DEBITS | | | | | |
| Cash & Cash Equivalents | \$10,766,962 | 173,866 | | 10,940,828 | 8,562,748 |
| Accounts Receivable: | | | | | |
| State Aid | 526,642 | | 130,313 | 656,955 | 1,702,251 |
| Federal Aid | | 850,568 | 70,122 | 920,690 | 1,646,692 |
| Interfunds | 677,438 | | | 677,438 | 580,377 |
| Tuition | 101,842 | | | 101,842 | 51,707 |
| | <hr/> | | | | |
| Total Net Assets | <u>\$12,072,884</u> | <u>1,024,434</u> | <u>200,435</u> | <u>13,297,753</u> | <u>12,543,775</u> |
| LIABILITIES & FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Cash Deficit | | | 95,367 | 95,367 | 899,509 |
| Accounts Payable | \$401,620 | 222,356 | | 623,976 | 910,254 |
| Accrued Salaries Payable | 1,430,465 | 69,784 | | 1,500,249 | 323,051 |
| Intergovernmental Payable: | | | | | |
| Federal | | 10,518 | | 10,518 | 60,032 |
| Other | | 5,636 | | 5,636 | 100,000 |
| Blue Cross/Blue Shield - IBNR | | | | | |
| Claim Reserve | 1,750,999 | | | 1,750,999 | 1,750,502 |
| Deferred Revenue | | 716,140 | | 716,140 | 647,804 |
| | <hr/> | | | | |
| Total Liabilities | <u>3,583,084</u> | <u>1,024,434</u> | <u>95,367</u> | <u>4,702,885</u> | <u>4,691,152</u> |
| Fund Balances: | | | | | |
| Restricted for: | | | | | |
| Federal Impact Aid - Capital Reserve | | | | | 882,529 |
| Special Services-Tuition Reserves | 247,736 | | | 247,736 | 471,712 |
| Emergency Reserve | 1,000,000 | | | 1,000,000 | 1,123,703 |
| Required Maintenance Reserve | 1,950,000 | | | 1,950,000 | 1,700,000 |
| Capital Reserve | 2,698,335 | | | 2,698,335 | 3,515,806 |
| Capital Reserve - Designated for Subsequent Year's Expenditures | 2,000,000 | | | 2,000,000 | |
| Reserved - Designated for Subsequent Year's Expenditures | | | | | 765,630 |
| Capital Projects Fund | | | 15,885 | 15,885 | (732,285) |
| Assigned to: | | | | | |
| Designated for Subsequent Year's Expenditures | 593,729 | | | 593,729 | |
| Other Purposes | | | 89,183 | 89,183 | 1,901,882 |
| Unassigned: | | | | | |
| General Fund | | | | | (1,776,354) |
| | <hr/> | | | | |
| Total Fund Balances | <u>8,489,800</u> | | <u>105,068</u> | <u>8,594,868</u> | <u>7,852,623</u> |
| Total Liabilities & Fund Balances | <u>\$12,072,884</u> | <u>1,024,434</u> | <u>200,435</u> | | |
| Amounts reported for governmental activities in the statement of net assets (A-2) are different because: | | | | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$63,937,445 and the accumulated depreciation is \$29,732,792 | | | | 34,204,653 | 33,741,160 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. | | | | (4,608,617) | (4,913,500) |
| Internal Service Funds Net Assets | | | | 16,371 | 16,371 |
| | <hr/> | | | | |
| Net assets of Governmental Activities | | | | <u>\$38,207,275</u> | <u>36,696,654</u> |

See accompanying notes to the financial statements.

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)

| | GENERAL FUND | SPECIAL REVENUE FUND | CAPITAL PROJECTS FUND | TOTALS (MEMORANDUM ONLY) | |
|---|--------------------|----------------------------|-----------------------------|-----------------------------|--------------------|
| | | | | JUNE 30, 2011 | JUNE 30, 2010 |
| Revenues: | | | | | |
| Local Sources: | | | | | |
| Local Tax Levy | \$11,957,283 | | | 11,957,283 | 12,461,286 |
| Tuition | 458,640 | | | 458,640 | 201,927 |
| Transportation | 88,350 | | | 88,350 | 118,744 |
| Miscellaneous | 1,203,436 | | | 1,203,436 | 244,833 |
| Total Local Sources | 13,707,709 | | | 13,707,709 | 13,026,790 |
| State Sources | 87,099,241 | 6,552,392 | | 93,651,633 | 89,712,178 |
| Federal Sources | 1,093,036 | 4,209,484 | 1,940,609 | 7,243,129 | 14,140,055 |
| Total Revenues | 101,899,986 | 10,761,876 | 1,940,609 | 114,602,471 | 116,879,023 |
| Expenditures: | | | | | |
| Current Expense: | | | | | |
| Regular Instruction | 25,424,515 | 5,996,704 | | 31,421,219 | 33,250,372 |
| Special Education Instruction | 8,957,639 | | | 8,957,639 | 9,260,239 |
| Other Special Instruction | 1,300,228 | | | 1,300,228 | 1,439,822 |
| Other Instruction | 1,617,152 | | | 1,617,152 | 1,712,781 |
| Support Services: | | | | | |
| Tuition | 3,456,699 | | | 3,456,699 | 3,561,682 |
| Attendance | 405,740 | | | 405,740 | 593,474 |
| Health Services | 1,187,736 | | | 1,187,736 | 1,023,907 |
| Student & Instruction Related Services | 7,478,285 | 4,537,071 | | 12,015,356 | 12,157,710 |
| Educational Media Services/School Library | 2,387,467 | | | 2,387,467 | 2,200,936 |
| School Administrative Services | 3,462,198 | | | 3,462,198 | 3,760,085 |
| Other Administrative Services | 714,753 | | | 714,753 | 751,410 |
| Central Services | 1,204,954 | | | 1,204,954 | 1,326,324 |
| Administrative Information Technology | 568,957 | | | 568,957 | 578,647 |
| Plant Operations & Maintenance | 8,112,767 | | | 8,112,767 | 7,955,665 |
| Pupil Transportation | 4,365,013 | | | 4,365,013 | 4,355,214 |
| Employee Benefits | 27,581,304 | | | 27,581,304 | 27,159,518 |
| Capital Outlay | 1,242,327 | 228,101 | 3,005,138 | 4,475,566 | 3,187,168 |
| Special Schools | 15,562 | | | 15,562 | 14,156 |
| Debt Service: | | | | | |
| Principal | | | | | 1,425,000 |
| Interest & Other Charges | | | | | 28,500 |
| Total Expenditures | 99,483,296 | 10,761,876 | 3,005,138 | 113,250,310 | 115,742,610 |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures | 2,416,690 | | (1,064,529) | 1,352,161 | 1,136,413 |
| Other Financing Sources/(Uses): | | | | | |
| Operating Transfer Out - Charter Schools | (609,916) | | | (609,916) | |
| Operating Transfer In - Pemberton Borough | | | | | 236,984 |
| Total Other Financing Sources/(Uses) | (609,916) | | | (609,916) | 236,984 |
| Net Change in Fund Balance | 1,806,774 | | (1,064,529) | 742,245 | 1,373,397 |
| Fund Balance - July 1 | 6,683,026 | | 1,169,597 | 7,852,623 | 6,479,226 |
| Fund Balance - June 30 | \$8,489,800 | - | 105,068 | 8,594,868 | 7,852,623 |

See accompanying notes to the financial statements.

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$742,245

Amounts reported for governmental activities in the statement of activities (A-2)
are different because:

Capital outlays are reported in governmental funds as expenditures. However, 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:

| | | | |
|--|----------------------|------------------|---------|
| | Depreciation Expense | (\$2,071,464) | |
| | Capital Outlays | <u>2,534,957</u> | 463,493 |

Repayment of annual other postemployment benefits is an expenditure in the governmental funds, but the repayment of benefits decreases long-term liabilities in the statement of net assets and is not reported in the statement of activities.

| | | | |
|--|--------------|------------------|----------|
| | Prior Year | 132,129 | |
| | Current Year | <u>(145,201)</u> | (13,072) |

Repayment of compensated absences is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.

| | | | |
|--|--------------|--------------------|---------|
| | Prior Year | 4,781,371 | |
| | Current Year | <u>(4,463,416)</u> | 317,955 |

| | | | |
|---|--|--------------------|--|
| Change in Net Assets of Governmental Activities | | <u>\$1,510,621</u> | |
|---|--|--------------------|--|

See accompanying notes to the financial statements.

Proprietary Funds



**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 PROPRIETARY FUNDS
 COMBINED STATEMENT OF NET ASSETS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (With Comparative Totals for June 30, 2010)**

| ASSETS | BUSINESS- TYPE ACTIVITIES ENTERPRISE FUND | GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND | TOTALS (MEMORANDUM ONLY) | |
|--------------------------------|---|---|-----------------------------|------------------|
| | | | JUNE 30, 2011 | JUNE 30, 2010 |
| Current Assets: | | | | |
| Cash | \$954,925 | 19,319 | 974,244 | 864,211 |
| Accounts Receivable: | | | | |
| State | 1,922 | | 1,922 | 5,843 |
| Federal | 94,224 | | 94,224 | 125,893 |
| Other | | 5,339 | 5,339 | 10,474 |
| Inventories | 108,057 | | 108,057 | 107,292 |
| Total Current Assets | 1,159,128 | 24,658 | 1,183,786 | 1,113,713 |
| Noncurrent Assets | | | | |
| Equipment | 47,042 | | 47,042 | 47,042 |
| Accumulated Depreciation | (47,042) | | (47,042) | (47,042) |
| Total Noncurrent Assets | - | - | - | - |
| Total Assets | 1,159,128 | 24,658 | 1,183,786 | 1,113,713 |
| | | | | |
| LIABILITIES | | | | |
| Interfund Payable | 486,366 | 8,287 | 494,653 | 405,868 |
| Accounts Payable | 19,021 | | 19,021 | |
| Accrued Salaries | 44,856 | | 44,856 | 42,874 |
| Total Liabilities | 550,243 | 8,287 | 558,530 | 448,742 |
| | | | | |
| NET ASSETS | | | | |
| Restricted for Workers | | | | |
| Compensation Claims | | 16,371 | 16,371 | 16,371 |
| Unrestricted | | | | |
| Food Service | 177,205 | | 177,205 | 210,001 |
| School Aged Childcare | 262,747 | | 262,747 | 262,746 |
| Wrap-Around Childcare | 229,288 | | 229,288 | 229,287 |
| Bakery/Catering | (60,355) | | (60,355) | (53,434) |
| Total Net Assets | \$608,885 | 16,371 | 625,256 | 664,971 |

See accompanying notes to the financial statements.

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 PROPRIETARY FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (With Comparative Totals for June 30, 2010)**

| | BUSINESS- TYPE ACTIVITIES ENTERPRISE FUND | GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUND | TOTALS (MEMORANDUM ONLY) | |
|--|---|--|-----------------------------|--------------------|
| | | | JUNE 30, 2011 | JUNE 30, 2010 |
| Operating Revenues: | | | | |
| Local Sources: | | | | |
| Daily Sales - Reimbursable Programs: | | | | |
| School Lunch Program | \$396,813 | | 396,813 | 419,430 |
| School Breakfast Program | 40,431 | | 40,431 | 44,548 |
| Total - Daily Sales - Reimbursable Programs | 437,244 | | 437,244 | 463,978 |
| Daily Sales Nonreimbursable Programs | 122,622 | | 122,622 | 173,293 |
| Registration & Tuition | 339,004 | | 339,004 | 397,849 |
| Miscellaneous | 35,082 | | 35,082 | 274,996 |
| Fees | 8,451 | | 8,451 | 9,528 |
| Total Operating Revenue | 942,403 | | 942,403 | 1,319,644 |
| Operating Expenses: | | | | |
| Salaries | 1,648,381 | | 1,648,381 | 1,649,537 |
| Supplies and Materials | 111,346 | | 111,346 | 105,465 |
| Miscellaneous | 3,770 | | 3,770 | 285,616 |
| Cost of Sales | 839,920 | | 839,920 | 932,003 |
| Total Operating Expenses | 2,603,417 | | 2,603,417 | 2,972,621 |
| Operating Loss | (1,661,014) | | (1,661,014) | (1,652,977) |
| Nonoperating Revenues: | | | | |
| Interest Income | 71 | | 71 | 82 |
| State Sources: | | | | |
| State School Lunch Program | 24,235 | | 24,235 | 40,590 |
| School Breakfast Program | | | | 15,954 |
| WACC Program | 163,599 | | 163,599 | 233,233 |
| Federal Source: | | | | |
| School Breakfast Program | 258,075 | | 258,075 | 251,443 |
| National School Lunch Program | 968,377 | | 968,377 | 945,813 |
| Snack Program | 43,874 | | 43,874 | 43,149 |
| Food Distribution Program | 163,068 | | 163,068 | 250,122 |
| Total Nonoperating Revenues | 1,621,299 | | 1,621,299 | 1,780,386 |
| Net Income/(Loss) Before Other Financing Sources/(Uses) | (39,715) | | (39,715) | 127,409 |
| Net Assets/(Deficit) - Beginning | 648,600 | 16,371 | 664,971 | 537,562 |
| Total Net Assets/(Deficit) - Ending | \$608,885 | 16,371 | 625,256 | 664,971 |

See accompanying notes to the financial statements.

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
PROPRIETARY FUNDS
COMBINED STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | BUSINESS- | GOVERNMENTAL | TOTALS | |
|--|--|--|---------------------------------------|------------------|
| | TYPE ACTIVITIES ENTERPRISE FUND | ACTIVITIES- INTERNAL SERVICE FUND | (MEMORANDUM ONLY) JUNE 30, 2011 | JUNE 30, 2010 |
| Cash Flows From Operating Activities: | | | | |
| Receipts from Customers | \$1,104,706 | | 1,104,706 | 1,561,501 |
| Payments to Employees | (1,646,399) | | (1,646,399) | (1,660,100) |
| Payments to Suppliers | (957,804) | | (957,804) | (1,311,577) |
| Net Cash Provided/(Used) by Operating Activities | (1,499,497) | | (1,499,497) | (1,410,176) |
| Cash Flows From Noncapital Financing Activities: | | | | |
| Cash Received From Board Contributions | 115,709 | | 115,709 | 63,206 |
| Cash Received From State & Federal Reimbursements | 1,493,750 | | 1,493,750 | 1,508,230 |
| Net Cash Provided by Noncapital Financing Activities | 1,609,459 | | 1,609,459 | 1,571,436 |
| Cash Flows From Investing Activities: | | | | |
| Cash Received Interest Earnings | 71 | | 71 | 82 |
| Net Cash Provided by Investing Activities | 71 | | 71 | 82 |
| Net Increase/(Decrease) in Cash & Cash Equivalents | 110,033 | | 110,033 | 161,342 |
| Balances - Beginning of Year | 844,892 | 19,319 | 864,211 | 702,869 |
| Balances - Ending of Year | \$954,925 | 19,319 | 974,244 | 864,211 |

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

| | | | | |
|--|---------------|---|-------------|-------------|
| Operating Income/(Loss) | (\$1,661,014) | | (1,661,014) | (1,652,977) |
| Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities: | | | | |
| Food Distribution Program | 163,068 | | 163,068 | 250,122 |
| Change in Assets & Liabilities: | | | | |
| (Increase)/Decrease in Inventory | (765) | | (765) | (18,496) |
| Decrease/(Increase) in Accounts Receivable | | | | 10,231 |
| (Decrease)/Increase in Accounts Payable | (2,768) | | (2,768) | 11,507 |
| (Decrease)/Increase in Accrued Salaries | 1,982 | | 1,982 | (10,563) |
| Total Adjustments | 161,517 | | 161,517 | 242,801 |
| Net Cash Provided/(Used) by Operating Activities | (\$1,499,497) | - | (1,499,497) | (1,410,176) |

See accompanying notes to the financial statements.

Fiduciary Fund

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINED STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| ASSETS | PRIVATE PURPOSE | | AGENCY | | TOTALS (MEMORANDUM ONLY) | |
|--------------------------------------|---------------------------------------|-------------------------------|---------------------|-------------------|-----------------------------|------------------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | STUDENT ACTIVITY | PAYROLL AGENCY | JUNE 30, 2011 | JUNE 30, 2010 |
| Cash & Cash Equivalents | \$448,534 | 8,956 | 330,181 | 588,891 | 1,376,562 | 1,209,961 |
| Total Assets | 448,534 | 8,956 | 330,181 | 588,891 | 1,376,562 | 1,209,961 |
| LIABILITIES | | | | | | |
| Payroll Deductions & Withholdings | | | | 407,106 | 407,106 | 105,548 |
| Due to Student Groups | | | 330,181 | | 330,181 | 351,478 |
| Interfunds Payable | | 1,000 | | 181,785 | 182,785 | 174,509 |
| Total Liabilities | | 1,000 | 330,181 | 588,891 | 920,072 | 631,535 |
| NET ASSETS | | | | | | |
| Reserve For: | | | | | | |
| Unemployment Compensation | 448,534 | | | | 448,534 | 571,220 |
| Flex Spending | | 7,956 | | | 7,956 | 7,206 |
| Total Net Assets | \$448,534 | 7,956 | - | - | 456,490 | 578,426 |

See accompanying notes to the financial statements.

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINED STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| ADDITIONS | PRIVATE PURPOSE | | TOTALS | |
|------------------------------------|---------------------------------------|-------------------------------|---------------------------------------|------------------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | (MEMORANDUM ONLY) JUNE 30, 2011 | JUNE 30, 2010 |
| Contributions: | | | | |
| Other | \$96,020 | 29,800 | 125,820 | 124,925 |
| Total Contributions | 96,020 | 29,800 | 125,820 | 124,925 |
| Investment Earnings: | | | | |
| Interest | 175 | | 175 | 1,105 |
| Net Investment Earnings | 175 | | 175 | 1,105 |
| Total Additions | 96,195 | 29,800 | 125,995 | 126,030 |
| DEDUCTIONS | | | | |
| Unemployment Claims | 218,881 | | 218,881 | 180,201 |
| Miscellaneous | | 29,050 | 29,050 | 24,510 |
| Total Deductions | 218,881 | 29,050 | 247,931 | 204,711 |
| Change in Net Assets | (122,686) | 750 | (121,936) | (78,681) |
| Net Assets - Beginning of the Year | 571,220 | 7,206 | 578,426 | 657,107 |
| Net Assets - End of the Year | \$448,534 | 7,956 | 456,490 | 578,426 |

See accompanying notes to the financial statements.

**PEMBERTON TOWNSHIP
BOARD OF EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011**

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies

The accompanying financial statements of the Pemberton Township Board of Education have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). In June 1999 the GASB issued Statement 34 *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. This statement established new financial reporting requirements for state and local governmental entities throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in prior years is affected.

The District has implemented these standards for the fiscal year-ending June 30, 2003. With the implementation of GASB Statement 34, the District has prepared required supplementary information titled *Management’s Discussion and Analysis*, which precedes the basic financial statements.

Other GASB Statements are required to be implemented in conjunction with GASB Statement 34. Therefore, the District has implemented the following GASB Statements in the current fiscal year: Statement 33 – *Accounting and Financial Reporting for Nonexchange Transactions*; Statement 36 – *Recipient Reporting for Certain Shared Nonexchange Revenues*; Statement 37 - *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus* and Statement 38 – *Certain Financial Statement Note Disclosures*; Statement 40 – *Deposit and Investment Risk Disclosures*; Statement 44 – *Economic Condition Reporting – The Statistical Section*; Statement 45 – *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* and Statement 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*.

The accompanying financial statements present the financial position of the District and the various funds and fund types, the results of operations of the District and the various funds and fund types, and the cash flows of the proprietary funds. The financial statements are presented as of June 30, 2011 and for the year then ended with comparative totals as of and for the year ended June 30, 2010 (Memorandum Only).

A. Reporting Entity:

The Board is an instrumentality of the State of New Jersey, established to function as an educational institution. The Board consists of elected officials and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District.

Financial accountability includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The combined financial statements include all funds and account groups of the District over which the Board exercises operating control. The operations of the District include ten elementary schools, one junior high school and one senior high school, located in Pemberton Township. The Pemberton Township Board of Education has an approximate enrollment at June 30, 2011 of 4,959 students. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the District is not includable in any other reporting entity on the basis of such criteria.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies (continued):

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.

B. District-Wide and Fund Financial Statements

The district-wide financial statements (the statement of net assets and the statement of activities) report information of all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these district-wide statements. District activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or component unit are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function, segment, or component unit. Program revenues include charges to customers who purchase, use or directly benefit from goods or services provided by a given function, segment or component unit. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function, segment, or component unit. Taxes and other items not properly included among program revenues are reported instead as general revenues. The District does not allocate general government (indirect) expenses to other functions.

Net assets are restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net assets. When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

Separate financial statements are provided for governmental funds, proprietary funds, fiduciary funds and similar component units, and major component units. However, the fiduciary funds are not included in the district-wide statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies (continued):

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

District-Wide Financial Statements – The governmental fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – The Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year-end. Principal revenue sources considered susceptible to accrual include federal and state grants, interest on investments, tuition and transportation. Other revenues are considered to be measurable and available only when cash is received by the state.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

D. Fund Accounting:

The accounts of the Pemberton Township Board of Education are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with activities or objectives specified for the resources. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The various funds and accounts are grouped, in the financial statements in this report, into seven fund types within three broad fund categories and two account groups as follows:

Governmental Funds

General Fund - The general fund is the general operating fund of the Pemberton Township Board of Education and 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 sub-fund.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies (continued):

D. Fund Accounting (continued):

As required by the New Jersey Department of Education Pemberton Township Board of Education includes budgeted Capital Outlay in this fund. Generally accepted accounting principles (GAAP) 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.

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, interest earnings 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).

Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

Proprietary Fund

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 Funds of the District:

Enterprise - The enterprise fund is used to account for the operations that are financed and operated in a manner similar to a private business enterprise. The costs of providing goods or services are financed 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 Funds are comprised of the Food Service Fund and School Aged Child Care, Wrap-Around Childcare, Community Education, Bakery & Catering Fund.

PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies (continued):

D. Fund Accounting (continued):

Proprietary Fund (continued):

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.

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 are as follows:

| | |
|------------------------|--------------|
| Food Service Fund: | |
| Equipment | 5 - 15 Years |
| Light Trucks & Vehicle | 5 Years |
| Heavy Trucks & Vehicle | 5 Years |

Internal Service - The internal service fund is used to account for revenues and expenses related to services provided to the funds of the District. The District's Internal Service Fund is comprised of the Workers' Compensation Fund.

Fiduciary Fund

Fiduciary funds are used to account for assets held by a governmental entity for other parties (either as trustee or as an agent) and that cannot be used to finance the governmental entity's own operating programs which includes private purpose trust funds and agency funds

Private Purpose Trust Funds are used to account for the principal and income for trust arrangements that benefit individuals, private organizations, or other governments. The District currently maintains an Unemployment Trust Fund as a private purpose trust.

Agency Funds are assets held by a governmental entity (either as trustee or as an agent) for other parties that cannot be used to finance the governmental entity's own operating programs. The District currently maintains Payroll funds and Student Activity Funds as Agency Funds

PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies (continued):

E. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and private purpose trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, 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.

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.

In its accounting and financial reporting, the Pemberton Township Board of Education 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 Pemberton Township Board of Education's proprietary funds have elected not to apply the standards issued by FASB after November 30, 1989.

The accrual basis of accounting is used for measuring financial position and operating results of proprietary fund types and private purpose 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.

F. 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 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. The legal level of budgetary control is established at line item accounts within each fund.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):

JUNE 30, 2011

1. Summary of Significant Accounting Policies (continued):

F. Budgets/Budgetary Control (continued):

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.6A:23-1.2*. All budget amendments must be approved by School Board resolution.

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 budget, as detailed on Exhibit C-1, includes all amendments to the adopted budget, if any.

The following presents a reconciliation of the special revenue fund revenues and expenditures 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 Revenues 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:

**Notes to Required Supplementary Information.
Budgetary Comparison Schedule**

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures.

| | General Fund | Special Revenue Fund |
|--|---------------------|-----------------------------|
| Sources/Inflows of Resources | | |
| Actual amounts (budgetary) “revenues” from the budgetary comparison schedules | \$101,426,016 | \$11,322,033 |
| Difference – Budget to GAAP: | | |
| Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures and the related revenue is recognized | | (560,157) |

PEMBERTON TOWNSHIP BOARD OF EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011**

1. Summary of Significant Accounting Policies (continued):

F. Budgets/Budgetary Control (continued):

| | General Fund | Special Revenue Fund |
|--|-----------------------------|-----------------------------|
| State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes | 8,198,731 | |
| State aid payment recognized for budgetary purposes, not recognized for GAAP Statements until the subsequent year | <u>(7,724,761)</u> | <u> </u> |
| Total revenue as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds | <u>\$101,899,986</u> | <u>\$10,761,876</u> |
| Uses/Outflows of Resources | | |
| Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule | \$99,483,296 | \$11,322,033 |
| Differences – budget to GAAP: | | |
| Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes | <u> </u> | <u>(560,157)</u> |
| Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances – governmental funds | <u>\$99,483,296</u> | <u>\$10,761,876</u> |

G. Encumbrances:

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

Open encumbrances in the special revenue fund for which the Pemberton Township Board of Education has received advances are reflected in the balance sheet as deferred revenues at fiscal year-end.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):

JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies (continued):

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year-end.

H. 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 as to the types of investments and types of financial institutions they may invest in. *N.J.S.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 the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Governmental Units from 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.

I. Tuition Receivable/Payable

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.

These adjustments are recorded upon certification by the State Board of Education, which is normally two years following the contract year. The cumulative adjustments through June 30, 2011, which have not been recorded, are not determinable.

The tuition rate adjustments for the years 2007-2008 and 2008-2009 have been established. According to the School District's records, these amounts of adjustments are immaterial to the financial statements.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011**

Note 1. Summary of Significant Accounting Policies (continued):

J. Inventories & Prepaid Expenses

Inventories are valued at cost, which approximates market. The costs are determined on a first-in, first-out method.

The cost of inventories in governmental fund types is recorded as expenditures when purchased rather than when consumed.

Prepaid expenses, which benefit future periods, other than those recorded in the enterprise funds, are recorded as expenditure during the year of purchase. Prepaid expenses in the enterprise fund represent payments made to vendors for services that will benefit periods beyond June 30, 2011.

K. 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 Pemberton Township Board of Education and that are due within one year.

L. Fixed Assets:

General fixed assets acquired or constructed during the year are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Fixed assets are defined by the District as assets, which have a cost in excess of \$2,000 at the date of acquisition and a useful life of one year or more. Donated fixed assets are valued at their estimated fair market value on the date received. The general fixed assets acquired or constructed were valued by an independent appraisal company. General fixed assets, such as land and buildings, are valued at the historical cost basis and through estimated procedures performed by an independent appraisal company, respectively.

General fixed assets are reflected as expenditures in the applicable governmental funds. Depreciation expense is recorded in the district-wide financial statements as well as the proprietary fund. Capital assets are depreciated on the straight-line method over the assets' estimated useful life. There is no depreciation recorded for land and construction in progress. Generally estimated useful lives are as follows:

| | |
|-------------------------------|--------------|
| Machinery and Equipment | 3 – 20 Years |
| Building & Other Improvements | 7 – 60 Years |
| Infrastructure | 30 Years |

M. Accrued Salaries and Wages

District employees, who provide services to the District over the ten-month academic year and extended eleven-month calendar, do not have the option to have their salaries disbursed during the entire twelve-month year. Therefore, there is no accrual as of June 30, 2011 for such salaries.

PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies (continued):

N. 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.

In the District-Wide financial statements, under governmental activities, compensated absences are reported as an expenditure and noncurrent liabilities.

O. Deferred Revenue

Deferred revenue in the special revenue fund represents cash, which has been received but not yet earned.

P. Long-term Obligations

In district-wide financial statements, under governmental activities, long-term debt is recognized as a liability in the general fund as debt is incurred.

Q. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent plans for future use of financial resources.

In accordance with State of New Jersey statutes, the fund balance to be utilized in the subsequent year budget is not legally restricted and therefore has been classified as fund balance designated for subsequent year's expenditures and is not reserved.

R. Subsequent Events

Pemberton Township Board of Education has evaluated subsequent events occurring after June 30, 2011 through the date of October 28, 2011, which is the date the financial statements were available to be issued.

PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 2. Cash and Cash Equivalents and Investments

The District is governed by the deposit and investment limitations of New Jersey state law. The Deposits and investments held at June 30, 2011, and reported at fair value are as follows:

| Type | Carrying Value |
|---|---------------------|
| Deposits: | |
| Demand Deposits | <u>\$13,196,267</u> |
| Total Deposits | <u>\$13,196,267</u> |
| Reconciliation of Cash and Cash Equivalents: | |
| Governmental Activities | \$10,864,780 |
| Business-Type Activities | 954,925 |
| Fiduciary Funds | <u>1,376,562</u> |
| Total Cash and Cash Equivalents | <u>\$13,196,267</u> |

Custodial Credit Risk – Deposits in financial institutions, reported as components of cash, cash equivalents and investments had a bank balance of \$14,776,347 at June 30, 2011. Of the bank balance \$356,161 was fully insured by the FDIC (Federal Depository Insurance Corporation) and \$14,420,186 was secured by a collateral pool held by the bank, but not in the District’s name, as required by New Jersey’s Governmental Unit Deposit Protection Act (GUDPA). The Governmental Unit Deposit Protection Act is more fully described in Note 3 of these financial statements.

Investment Interest Rate Risk – The District has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Maturities of investment held at June 30, 2011, are provided in the above schedule.

Investment Credit Risk – The District has no investment policy that limits its investment choices other than the limitation of state law as follows:

- Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- Government money market mutual funds;
- Any obligation that a federal agency or federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bear a fixed rate of interest not dependent on any index or other external factor;

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):

JUNE 30, 2011

Note 2. Cash and Cash Equivalents and Investments (continued):

- Bonds or other obligations of the District or bonds or other obligations of the local unit or units within which the District is located;
- Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, approved by the Division of Investment in the Department of Treasury for investment by the District;
- Local Governments investment pools;
- Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281; or
- Agreements for the repurchase of fully collateralized securities with certain limitations.

Concentration of Investment Credit Risk – The District places no limit on the amount it may invest in any one issuer.

Note 3. Governmental Unit Deposit Protection Act (GUDPA)

The District has deposited cash in 2011 with an approved public fund depository qualified under the provisions of the Government Unit Deposit Protection Act. In addition to savings and checking accounts the District invests monies in certificates of deposits.

The Governmental Unit Deposit Protection Act P.L. 1970, Chapter 236, was passed to afford protection against bankruptcy or default by a depository. C.17:9-42 provides that no governmental unit shall deposit funds in a public depository unless such funds are secured in accordance with this act. C.17:9-42 provides that every public depository having public funds on deposit shall, as security for such deposits, maintain eligible collateral having a market value at least equal to either (1) 5% of the average daily balance of collected public funds on deposit during the 6 month period ending on the next preceding valuation date (June 30 or December 31) or (2) at the election of the depository, at least equal to 5% of the average balance of collected public funds on deposit on the first, eighth, fifteenth, and twenty-second days of each month in the 6 month period ending on the next preceding valuation date (June 30 or December 31). No public depository shall be required to maintain any eligible collateral pursuant to this act as security for any deposit or deposits of any governmental unit to the extent such deposits are insured by F.D.I.C. or any other U.S. agency which insures public depository funds.

No public depository shall at any time receive and hold on deposit for any period in excess of 15 days public funds of a governmental unit(s) which, in the aggregate, exceed 75% of the capital funds of the depository, unless such depository shall, in addition to the security required to be maintained under the paragraph above, secure such excess by eligible collateral with a market value at least equal to 100% of such excess.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011**

Note 3. Governmental Unit Deposit Protection Act (GUDPA) (continued):

In the event of a default, the Commissioner of Banking within 20 days after the default occurrence shall ascertain the amount of public funds on deposit in the defaulting depository and the amounts covered by federal deposit insurance and certify the amounts to each affected governmental unit. Within 10 days after receipt of this certification, each unit shall furnish to the Commissioner verified statements of its public deposits. The Commissioner shall ascertain the amount derived or to be derived from the liquidation of the collateral maintained by the defaulting depository and shall distribute such proceeds pro rata among the governmental units to satisfy the net deposit liabilities to such units.

If the proceeds of the sale of the collateral are insufficient to pay in full the liability to all affected governmental units, the Commissioner shall assess the deficiency against all other public depositories having public funds on deposit determined by a formula determined by law. All sums collected by the Commissioner shall be paid to the governmental units having deposits in the defaulting depository in the proportion that the net deposit liability to each such governmental unit bears to the aggregate of the net deposit liabilities to all such governmental units.

All public depositories are required to furnish information and reports dealing with public funds on deposit every six months, June 30th and December 31st, with the Commissioner of Banking. Any public depository which refuses or neglects to give any information so requested may be excluded by the Commissioner from the right to receive public funds for deposit until such time as the Commissioner shall acknowledge that such depository has furnished the information requested.

Upon review and approval of the Certification Statement that the public depository complies with statutory requirements, the Commissioner issues forms approving the bank as a municipal depository. The District should request copies of these approval forms semiannually to assure that all depositories are complying with requirements.

Note 4. Fixed Assets

The following schedule is a summarization of the general fixed assets by source for the fiscal year ended June 30, 2011:

| | June 30, 2010 | Additions | Deletions | Adjustments/ Transfers | June 30, 2011 |
|--------------------------|--------------------------|-------------------|------------------|-----------------------------------|--------------------------|
| Land | \$ 1,458,200 | | | | \$ 1,458,200 |
| Land Improvements | 4,109,020 | | | | 4,109,020 |
| Buildings | 46,870,816 | | | | 46,870,816 |
| Construction In Progress | | \$1,407,555 | | | 1,407,555 |
| Machinery & Equipment | 12,273,677 | 1,127,402 | \$(375,336) | \$(2,933,889) | 10,091,854 |
| Subtotal | 64,711,713 | 2,534,957 | | | 63,937,445 |
| Accumulated Depreciation | (30,970,553) | (2,071,464) | 375,336 | 2,933,889 | (29,732,792) |
| Total | <u>\$33,741,160</u> | <u>\$ 463,493</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$34,204,653</u> |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 4. Fixed Assets (continued):

The following is a summary of proprietary fund type fixed assets at June 30, 2011:

| | June 30, 2010 | Decreased | June 30, 2011 |
|--------------------------------|------------------|-------------|------------------|
| Machinery & Equipment | \$47,042 | \$ - | \$47,042 |
| Less: Accumulated Depreciation | (47,042) | | (47,042) |
| Net Fixed Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Note 5. Long-Term Debt

During the fiscal year ended June 30, 2011 the following changes occurred in liabilities reported in the long-term debt:

| | Balance 6/30/10 | Prior Period Adjustment | Increases/ (Decreases) | Balance 6/30/11 | Due Within One Year |
|--------------------------------|--------------------|----------------------------|---------------------------|--------------------|------------------------|
| Compensated Absences Payable | \$4,781,371 | \$ - | \$(317,955) | \$4,463,416 | \$ - |
| Other Post-Employment Benefits | <u>132,129</u> | | <u>13,072</u> | <u>145,201</u> | |
| Total | <u>\$4,913,500</u> | <u>\$ -</u> | <u>\$(304,883)</u> | <u>\$4,608,617</u> | <u>\$ -</u> |

Note 6. Pension Plans

Plan Descriptions - All required employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which 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 in January 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

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 6. Pension Plans (continued):

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 in January 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.

Vesting and Benefit Provisions - The vesting and benefit provisions of PERS are set by *N.J.S.A.43:15A* and *43.3B* and *N.J.S.A.18A:66* 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 55 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.

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 District's 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

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):

JUNE 30, 2011

Note 6. Pension Plans (continued):

were eliminated, except for the unfunded liability for local early retirement incentive benefits; accordingly, the pension costs for TPAF and PERS were reduced.

New Legislation signed by the Acting Governor (Chapter 133, Public Laws 2001) changed the formula for calculating retirement benefits for all current and future non-veteran retirees from N/60 to N/55 (a 9.09% increase). This legislation, signed June 29, 2001, provides that all members of the TPAF and the PERS will have their pensions calculated on the basis of years of credit divided by 55. It also provides that all current retirees will have their original pension recalculated under the N/55 formula. Starting February 1, 2002, pension cost of living adjustments will be based on the new original pension.

Contribution Requirements – The contribution policy is set by *N.J.S.A.43:15A*, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997 and *N.J.S.A.18:66*, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 5.5% of employees’ annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for both cost-of-living adjustments, noncontributory death benefits and post-retirement medical premiums. Under current statute the District is a noncontributing employer of the TPAF.

| Three-Year Trend Information for PERS | | | |
|--|----------------------------------|--------------------------------------|-------------------------------|
| Year Funding | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
| 6/30/11 | \$1,410,247 | 100% | \$ -0- |
| 6/30/10 | 1,269,498 | 100% | -0- |
| 6/30/09 | 1,246,973 | 100% | -0- |

| Three-Year Trend Information for TPAF (Paid on behalf of the District) | | | |
|---|----------------------------------|--------------------------------------|-------------------------------|
| Year Funding | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
| 6/30/11 | \$3,142,031 | 100% | \$ -0- |
| 6/30/10 | 3,035,570 | 100% | -0- |
| 6/30/09 | 2,889,371 | 100% | -0- |

During the year ended June 30, 2011 the State of New Jersey contributed \$3,142,031 to the TPAF for normal 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 \$3,320,604 for the year ended June 30, 2011 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 the combining and individual fund and account group statements and schedules as a revenue and expenditure in accordance with GASB 27.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 7. 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. P.L. 2007, c.103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2010, there were 87,288 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.

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 \$126.3 million toward Chapter 126 benefits for 14,050 eligible retired members in Fiscal Year 2010.

Note 8. 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.

Property and Liability Insurance – The District maintains commercial insurance coverage for property, liability, student accident 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 District has elected to fund their New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of School District contributions, reimbursements to the State for benefits paid and the ending balance of the School District's expendable trust fund for the current and previous two years:

| Fiscal Year | District Contributions | Interest Earned | Amount Reimbursed | Ending Balance |
|--------------------|-------------------------------|------------------------|--------------------------|-----------------------|
| 2010-2011 | \$ 96,020 | \$ 175 | \$218,881 | \$448,534 |
| 2009-2010 | 99,315 | 1,105 | 180,201 | 571,220 |
| 2008-2009 | 192,934 | 2,304 | 180,815 | 651,001 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):

JUNE 30, 2011

Note 9. Contingent Liabilities

The District is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or potential losses, if any, would not be material to the financial statements.

Note 10. Economic Dependency

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an effect on the District's programs and activities.

Note 11. Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at June 30, 2011:

| Fund | Interfund Receivable | Interfund Payable |
|---------------------|---------------------------------|------------------------------|
| General Fund | \$677,438 | |
| Proprietary Funds | | \$494,653 |
| Trust & Agency Fund | _____ | <u>182,785</u> |
| Total | <u>\$677,438</u> | <u>\$677,438</u> |

The purpose of the above is for short term borrowing.

Note 12. GASB #54 - Fund Balance Disclosure

In accordance with Government Accounting Standards Board 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Pemberton Township School District classifies governmental fund balances as follows:

- Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by external parties, constitutional provision or enabling legislation.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):

JUNE 30, 2011

Note 12. GASB #54 – Fund Balance Disclosure (continued):

- Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Business Administrator.
- Unassigned – includes balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

General Fund (Exhibit B-1) – Of the \$8,489,800 General Fund fund balance at June 30, 2011, \$247,736 is restricted for a tuition reserve; \$1,000,000 is restricted for a emergency reserve; \$1,950,000 is restricted for required maintenance; \$2,698,335 is restricted for capital reserve; \$2,000,000 is restricted for a capital reserve designated for Subsequent Years Expenditures and \$593,729 is designated for Subsequent Years Expenditures.

The Pemberton Township School District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available, unless prohibited by law or regulation.

Additionally, the Pemberton Township School District would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Note 13. Deferred Compensation

The Board offers its employees a choice of the following 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:

| | |
|-----------------------------------|-----------|
| Thomas Seely Agency, Inc. | Valic |
| Lincoln Investment Planning, Inc. | Equitable |
| Advanced Asset Planning Service | |

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):

JUNE 30, 2011

Note 14. 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 vacation and sick leave in varying amounts under the District's personnel policies. In the event of termination, an employee is reimbursed for accumulated vacation. Sick leave benefits provide for specified dollar amount per sick day accumulated and begin vesting with the employee after one year of service.

The liability for vested compensated absences of the governmental fund types is recorded in the statement of net assets under governmental activities. The current portion of the compensated absence balance is not considered material to the applicable funds total liabilities, and is therefore not shown separately from the long-term liability balance of compensated absences. The amount at June 30, 2011 is \$4,463,416.

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, 2011 no liability existed for compensated absences in the proprietary fund types.

Note 15. Blue Cross/Blue Shield – IBNR Claims Reserve

The District participates in a minimum premium policy with Blue Cross/Blue Shield. This plan requires that a liability be maintained on the balance sheet of the District to cover the claims that have been incurred but not reported to the carrier. The District's insurance consultant obtains the amount to be maintained annually from reports obtained from Blue Cross/Blue Shield.

Note 16. Calculation of Excess Surplus

In accordance with N.J.S.A.18A:7F-7, as amended by P.L. 2004, c.73 (S1701), 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. There is no excess fund balance at June 30, 2011.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 17. Capital Projects

Of the total Capital Projects expenditures of \$3,005,138, \$1,940,609 are for renovations of the Fort Dix School. This is federal property and the District serves as a flow-through of the revenues and expenditures and the school is not considered an asset of the District.

Note 18. GASB #45 - Post Retirement Health Benefits

The Pemberton Township School District provides Medicare Part B reimbursement to a closed group of retirees who participated in the E.I.R. and are depicted on the letter from Director of Personnel dated January 4, 1995. Current active employees are not eligible for the Medicare Part B reimbursement. The Pemberton Township School District pays 100% of the supplementary Medicare insurance cost for the retiree.

The Pemberton Township School District's annual Other Post-Employment Benefit cost is calculated based on the Annual Required Contribution. The actuarial cost method used to determine the Plan's funding requirements is the "Unit Credit" method. Under this method, an actuarial accrued liability is determined as the present value of the earned benefits, which is allocated to service before the current plan year. The Plan is currently unfunded. The unfunded actuarial liability is amortized over the average life expectancy of the retiree population.

The following table shows the changes in the Pemberton Township School District's annual Other Post-Employment Benefit cost for the year, the amount actually contributed to the Plan and changes in the Corporation's net Other Post-Employment Benefit obligation to the plan:

| | |
|---|------------------|
| Annual Required Contribution | \$ 13,072 |
| Interest on Net Other Post-Employment Benefit | - |
| Adjustment to Annual Required Contribution | <u>-</u> |
| Annual Other Post-Employment Benefit Contributions Made | <u>13,072</u> |
| Increase in Net OPEB Obligation | |
| Net OPEB, Beginning of Year | <u>132,129</u> |
| Net OPEB, End of Year | <u>\$145,201</u> |

The Pemberton Township School District's annual Other Post-Employment Benefit cost, the percentage of annual Other Post Employment Benefit cost contributed to the Plan, and the net Other Post Employment Benefit obligation (OPEB) for the year ending June 30, 2011 is as follows:

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 18. GASB #45 - Post Retirement Health Benefits (continued):

| YEAR ENDED | ANNUAL OPEB COST | PERCENTAGE CONTRIBUTED | NET OPEB OBLIGATION |
|------------|------------------|------------------------|---------------------|
| 06/30/11 | \$13,072 | 0% | \$145,201 |

Actuarial assumptions were used to value the post-retirement medical liabilities. Actuarial assumptions were based on the actual experience of the covered group, to the extent that creditable experience data was available, with an emphasis on expected long-term future trends rather than giving undue weight to recent past experience. The reasonableness of each actuarial assumption was considered independently based on its own merits, its consistency with each other assumption, and the combined impact of all assumptions.

Two economic assumptions used in the valuation are the discount rate and the health care cost trend rates. The economic assumptions are used to account for changes in the cost of benefits over time and to discount future benefit payments for the time value of money.

The investment return assumption (discount rate) should be the estimated long-term investment yield on the investments that are expected to be used to finance the payments of benefits. The investments expected to be used to finance the payments of benefits would be plan assets for funded plans, assets of the employer for pay-as-you-go plans, or a proportionate combination of the two for plans that being partially funded. We assumed a discount rate of 5.0 percent for purposes of developing the liabilities and Annual Required Contribution on the basis that the Plan would not be funded. We based medical claims cost for retirees on \$1,157 per year for calendar year 2011. We assumed health care costs would increase annually at a rate of 5%.

The Pemberton Township School District currently has ten eligible retired employees receiving retirement benefits. The net Other Post-Employment Benefit obligation to the Pemberton Township School District to provide benefits to the retiree for the year ended June 30, 2011, was \$145,201.

Note 19. Merging of Non-Operating District

The Pemberton Township School District has merged with the non-operating district of Pemberton Borough Board of Education. The merger has taken place effective July 1, 2009. The Borough merger was in Phase I of the State's plan along with 13 other non-operating districts. The transitional period took place over the summer from July 1, to August 31. State Aid for the Borough was assimilated into the Townships' budget. Taxes for the 2009-2010 year will be raised and collected as budgeted for 2009-2010.

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 20. Capital Reserve Account

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 or by transfer by Board resolution at year-end of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to *N.J.S.A.19:60-2*. Pursuant to *N.J.A.C.6:23A-14.1(g)*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the July 1, 2010 to June 30, 2011 fiscal year is as follows:

| | |
|---------------------------------|--------------------|
| Beginning Balance, July 1, 2010 | \$5,163,965 |
| Utilization of Reserve | <u>(465,630)</u> |
| Ending Balance, June 30, 2011 | <u>\$4,698,335</u> |

Note 21. Maintenance Reserve Account

The maintenance reserve account is used to accumulate funds for the required maintenance of a facility in accordance with the EFCFA (*N.J.S.A.18A:7G-9*) as amended by P.L. 2004, c. 73 (S1701). Districts may only increase the balance in the maintenance reserve account by appropriating funds in the annual general fund budget certified for taxes (*N.J.A.C. 6A:23A-14.2*) or by deposit of any unanticipated revenue or unexpended line-item appropriation by board resolution at year end. The board resolution for deposit at year end into a maintenance reserve account must be made between June 1 and June 20 of the budget year. EFCFA requires that upon District completion of a school facilities project, the district must submit a plan for the maintenance of that facility. Auditors and District staff should refer to the regulations, *N.J.A.C.6A:26A*, for further guidance. A separate line is provided in the Audsum for this reserve account.

GASBS No. 54 requires the further categorization of the maintenance reserve account balance on the *Governmental Funds Balance Sheet* (Exhibit B-1) as restricted, committed, and/or assigned. The Department recommends reporting the maintenance reserve under "Restricted" fund balance due to the statutory and regulatory restrictions on withdrawals from maintenance reserve. The same categorization is applicable to the *General Fund Budgetary Comparison Schedule* (Exhibit C-1)

PEMBERTON TOWNSHIP BOARD OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (continued):
JUNE 30, 2011

Note 21. Maintenance Reserve Account (continued):

The activity of the maintenance reserve for the July 1, 2010 to June 30, 2011 fiscal year is as follows:

| | |
|---------------------------------|--------------------|
| Beginning Balance, July 1, 2010 | \$1,700,000 |
| Deposit | <u>250,000</u> |
| Ending Balance, June 30, 2011 | <u>\$1,950,000</u> |

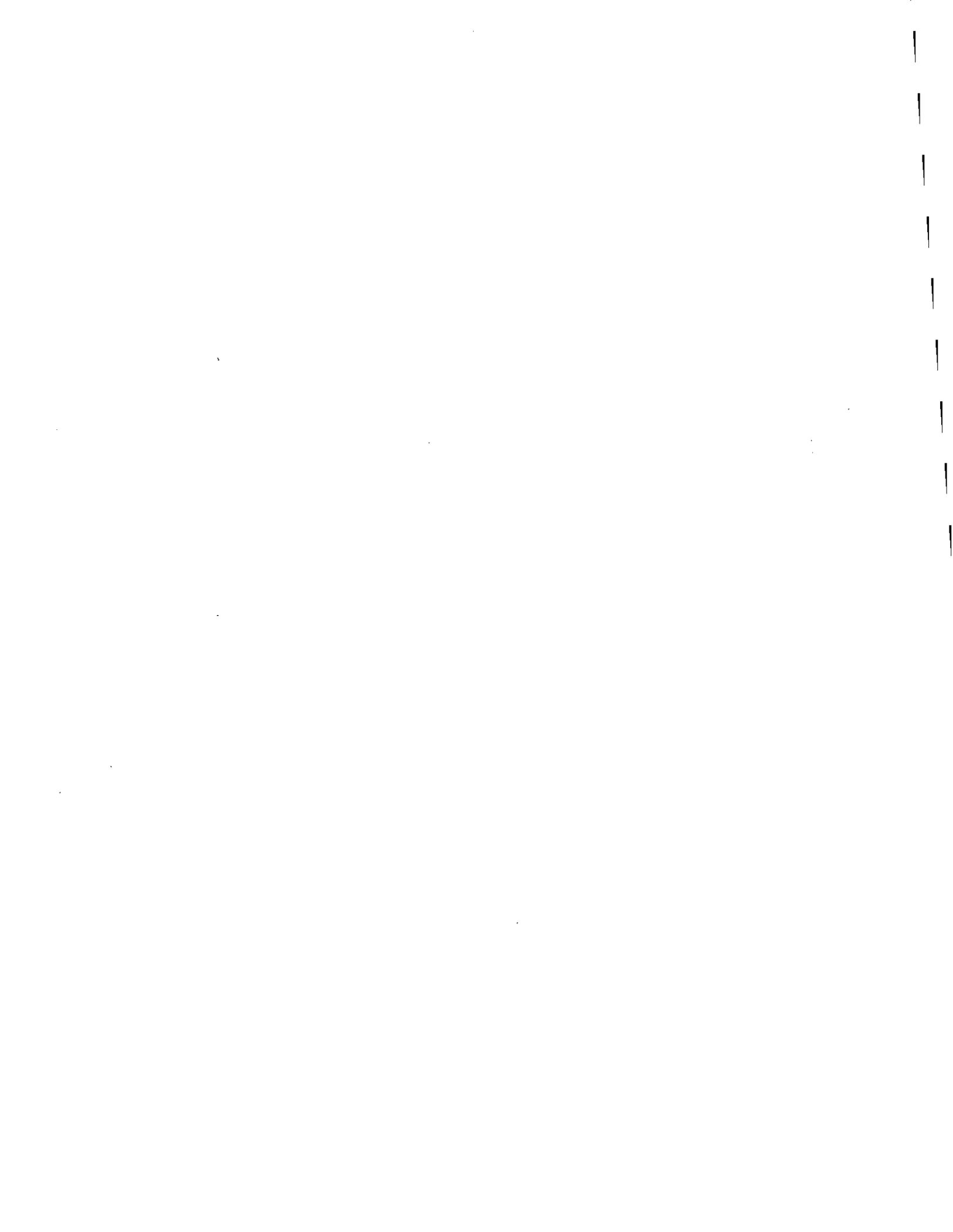
Note 22. Emergency Reserve Account

The emergency reserve account is used to accumulate funds in accordance with *N.J.S.A. 18A:7F-41c(1)* to finance unanticipated general fund expenditures required for a thorough and efficient education. Unanticipated means reasonably unforeseeable and shall not include additional costs caused by poor planning. The maximum balance permitted at any time in this reserve is the greater of \$250,000 or 1 percent of the general fund budget not to exceed \$1 million. Deposits may be made to the emergency reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. The department has defined year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1 and June 30. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of 4 percent.

GASBS No. 54 requires the further categorization of the emergency reserve account balance on the *Governmental Funds Balance Sheet* (Exhibit B-1). The emergency reserve has significant externally imposed restrictions on its withdrawal and should be categorized as "Restricted" fund balance. The same categorization is applicable to the *General Fund Budgetary Comparison Schedule* (Exhibit C-1)

The activity of the maintenance reserve for the July 1, 2010 to June 30, 2011 fiscal year is as follows:

| | |
|---------------------------------|--------------------|
| Beginning Balance, July 1, 2010 | \$1,123,703 |
| Utilization of Reserve | <u>(123,703)</u> |
| Ending Balance, June 30, 2011 | <u>\$1,000,000</u> |



REQUIRED SUPPLEMENTARY INFORMATION – PART II

C. Budgetary Comparison Schedules

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|---------------------|-----------------|-------------|---|--------------------|---------------------|-----------------|-------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Revenues: | | | | | | | | | | |
| Local Sources: | | | | | | | | | | |
| Local Tax Levy | \$11,957,283 | | 11,957,283 | 11,957,283 | | 11,957,283 | | 11,957,283 | 11,957,283 | |
| Tuition | 95,000 | | 95,000 | 458,640 | 363,640 | | | | 201,927 | 201,927 |
| Transportation | 82,000 | | 82,000 | 88,350 | 6,350 | 50,000 | | 50,000 | 118,744 | 68,744 |
| Interest Earned on Maintenance Reserve | 17,340 | | 17,340 | | (17,340) | 34,000 | | 34,000 | | (34,000) |
| Interest Earned on Capital Reserve | 35,862 | | 35,862 | | (35,862) | 70,420 | | 70,420 | | (70,420) |
| Miscellaneous | 900,000 | | 900,000 | 1,203,436 | 303,436 | 320,906 | | 320,906 | 244,833 | (76,073) |
| Total Local Sources | 13,087,485 | | 13,087,485 | 13,707,709 | 620,224 | 12,432,609 | | 12,432,609 | 12,522,787 | 90,178 |
| State Sources: | | | | | | | | | | |
| Categorical Special Education Aid | 2,324,016 | | 2,324,016 | 2,324,016 | | 2,407,016 | | 2,407,016 | 2,407,016 | |
| Equalization Aid | 41,040,477 | | 41,040,477 | 41,040,477 | | 42,789,048 | (7,763,904) | 35,025,144 | 35,025,144 | |
| Categorical Security Aid | 1,156,744 | | 1,156,744 | 1,156,744 | | 1,147,769 | | 1,147,769 | 1,147,769 | |
| Adjustment Aid | 32,904,544 | | 32,904,544 | 32,904,544 | | 35,949,320 | (2,573,754) | 33,375,566 | 33,375,566 | |
| Categorical Transportation Aid | 2,207,614 | | 2,207,614 | 2,207,614 | | 2,462,880 | | 2,462,880 | 2,462,880 | |
| Extraordinary Aid | 112,368 | | 112,368 | 512,548 | 400,180 | 112,368 | | 112,368 | 402,970 | 290,602 |
| Nonpublic Transportation Aid | | | | 14,094 | 14,094 | | | | 17,366 | 17,366 |
| Distance Learning Network Aid | | | | 2,599 | 2,599 | | | | | |
| Nonbudgeted: | | | | | | | | | | |
| On-Behalf TPAF Pension Contributions | | | | 3,142,031 | 3,142,031 | | | | 3,035,570 | 3,035,570 |
| Reimbursed TPAF Social Security Contributions | | | | 3,320,604 | 3,320,604 | | | | 3,486,160 | 3,486,160 |
| Total State Sources | 79,745,763 | | 79,745,763 | 86,625,271 | 6,879,508 | 84,868,401 | (10,337,658) | 74,530,743 | 81,360,441 | 6,829,698 |
| Federal Sources: | | | | | | | | | | |
| ARRA - ESF | | | | | | | 7,474,553 | 7,474,553 | 7,474,553 | |
| ARRA - GSF | | | | | | | 289,351 | 289,351 | 289,351 | |
| Impact Aid | 800,000 | | 800,000 | 932,279 | 132,279 | 499,000 | | 499,000 | 690,157 | 191,157 |
| Medicaid Reimbursement | 114,846 | | 114,846 | 160,757 | 45,911 | 131,408 | | 131,408 | 187,861 | 56,453 |
| Total Federal Services | 914,846 | | 914,846 | 1,093,036 | 178,190 | 630,408 | 7,763,904 | 8,394,312 | 8,641,922 | 247,610 |
| Total Revenues | 93,748,094 | | 93,748,094 | 101,426,016 | 7,677,922 | 97,931,418 | (2,573,754) | 95,357,664 | 102,525,150 | 7,167,486 |

55

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|---------------------|-------------------|-------------------|---|--------------------|---------------------|-------------------|-------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Expenditures: | | | | | | | | | | |
| Current Expense: | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | |
| Preschool/Kindergarten | 1,623,804 | (208,164) | 1,415,640 | 1,403,713 | 11,927 | 1,659,019 | (46,255) | 1,612,764 | 1,602,316 | 10,448 |
| Grades 1 - 5 | 10,080,956 | (315,974) | 9,764,982 | 9,715,659 | 49,323 | 10,430,384 | (110,043) | 10,320,341 | 10,284,622 | 35,719 |
| Grades 6 - 8 | 4,815,306 | 49,928 | 4,865,234 | 4,847,144 | 18,090 | 5,541,041 | (269,901) | 5,271,140 | 5,262,617 | 8,523 |
| Grades 9 - 12 | 7,085,703 | (444,418) | 6,641,285 | 6,635,394 | 5,891 | 7,246,372 | (183,612) | 7,062,760 | 7,058,793 | 3,967 |
| Regular Programs - Home Instruction: | | | | | | | | | | |
| Salaries of Teachers | 200,000 | 1,108 | 201,108 | 201,108 | | 200,000 | (14,589) | 185,411 | 185,410 | 1 |
| Other Purchased Services | 12,750 | 42 | 12,792 | 5,521 | 7,271 | 12,750 | | 12,750 | 8,518 | 4,232 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | |
| Other Salaries for Instruction | 659,544 | (72,802) | 586,742 | 568,993 | 17,749 | 1,085,732 | (171,496) | 914,236 | 891,927 | 22,309 |
| Purchased Professional/ Educational Services | 118,550 | (21,140) | 97,410 | 82,173 | 15,237 | 146,365 | (50,527) | 95,838 | 74,994 | 20,844 |
| Purchased Technical Services | 317,779 | (21,450) | 296,329 | 293,795 | 2,534 | 368,179 | (2,576) | 365,603 | 365,203 | 400 |
| Other Purchased Services | 106,846 | 4,776 | 111,622 | 61,249 | 50,373 | 87,682 | 68,363 | 156,045 | 102,290 | 53,755 |
| General Supplies | 1,228,252 | (83,399) | 1,144,853 | 1,044,962 | 99,891 | 1,315,427 | (157,777) | 1,157,650 | 1,070,928 | 86,722 |
| Textbooks | 294,009 | 213,890 | 507,899 | 495,307 | 12,592 | 245,218 | (58,358) | 186,860 | 175,656 | 11,204 |
| Other Objects | 65,772 | 13,612 | 79,384 | 69,497 | 9,887 | 90,763 | (10,035) | 80,728 | 74,410 | 6,318 |
| Total Regular Programs - Instruction | 26,609,271 | (883,991) | 25,725,280 | 25,424,515 | 300,765 | 28,428,932 | (1,006,806) | 27,422,126 | 27,157,684 | 264,442 |
| Cognitive - Mild: | | | | | | | | | | |
| Salaries of Teachers | 81,642 | (8,340) | 73,302 | 69,818 | 3,484 | 87,952 | (10,624) | 77,328 | 76,476 | 852 |
| Other Salaries for Instruction | 45,622 | (10,055) | 35,567 | 35,387 | 180 | 43,985 | (37) | 43,948 | 43,711 | 237 |
| Other Purchased Services | 1,382 | | 1,382 | 300 | 1,082 | | 1,382 | 1,382 | 33 | 1,349 |
| General Supplies | 10,990 | (4,915) | 6,075 | 2,715 | 3,360 | 7,490 | (2,500) | 4,990 | 2,424 | 2,566 |
| Textbooks | 4,000 | | 4,000 | 912 | 3,088 | 1,500 | (1,000) | 500 | 495 | 5 |
| Other Objects | 750 | | 750 | 60 | 690 | 750 | | 750 | 750 | 750 |
| Total Cognitive - Mild | 144,386 | (23,310) | 121,076 | 109,192 | 11,884 | 141,677 | (12,779) | 128,898 | 123,139 | 5,759 |
| Cognitive - Moderate: | | | | | | | | | | |
| Other Salaries for Instruction | | | | | | 45 | | 45 | | 45 |
| Total Cognitive - Mild | | | | | | 45 | | 45 | | 45 |
| Learning and/or Language Disabilities: | | | | | | | | | | |
| Salaries of Teachers | 669,898 | (195,956) | 473,942 | 467,844 | 6,098 | 855,067 | (207,578) | 647,489 | 641,281 | 6,208 |
| Other Salaries for Instruction | 317,822 | (21,521) | 296,301 | 294,521 | 1,780 | 303,072 | 7,973 | 311,045 | 310,355 | 690 |

56

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|------------------|------------------|---|--------------------|---------------------|------------------|------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Learning and/or Language Disabilities (continued): | | | | | | | | | | |
| Purchased Professional/ Educational Services | 1,500 | | 1,500 | | 1,500 | 1,740 | | 1,740 | | 1,740 |
| Other Purchased Services | 6,710 | | 6,710 | 149 | 6,561 | 2,425 | 5,485 | 7,910 | 506 | 7,404 |
| General Supplies | 46,501 | (13,334) | 33,167 | 21,953 | 11,214 | 48,913 | (1,152) | 47,761 | 34,992 | 12,769 |
| Textbooks | 6,650 | | 6,650 | 6,069 | 581 | 9,150 | (5,000) | 4,150 | 3,481 | 669 |
| Other Objects | 1,760 | | 1,760 | | 1,760 | 2,260 | | 2,260 | 360 | 1,900 |
| Total Learning and/or Language Disabilities | 1,050,841 | (230,811) | 820,030 | 790,536 | 29,494 | 1,222,627 | (200,272) | 1,022,355 | 990,975 | 31,380 |
| Behavioral Disabilities: | | | | | | | | | | |
| Salaries of Teachers | 172,695 | (70,477) | 102,218 | 101,029 | 1,189 | 172,158 | (7,087) | 165,071 | 161,845 | 3,226 |
| Other Salaries for Instruction | 43,118 | 30 | 43,148 | 42,524 | 624 | 41,600 | 270 | 41,870 | 41,485 | 385 |
| Other Purchased Services | 2,612 | | 2,612 | 215 | 2,397 | 1,000 | 2,612 | 3,612 | 124 | 3,488 |
| General Supplies | 6,000 | (5,500) | 500 | | 500 | 6,000 | (3,000) | 3,000 | 2,980 | 20 |
| Textbooks | 4,000 | | 4,000 | 2,179 | 1,821 | 4,000 | (4,000) | | | |
| Other Objects | 500 | | 500 | | 500 | 500 | | 500 | | 500 |
| Total Behavioral Disabilities | 228,925 | (75,947) | 152,978 | 145,947 | 7,031 | 225,258 | (11,205) | 214,053 | 206,434 | 7,619 |
| Multiple Disabilities: | | | | | | | | | | |
| Salaries of Teachers | 660,865 | (71,702) | 589,163 | 576,039 | 13,124 | 901,542 | (272,797) | 628,745 | 609,227 | 19,518 |
| Other Salaries for Instruction | 518,111 | (42,256) | 475,855 | 472,731 | 3,124 | 522,946 | (35,607) | 487,339 | 469,828 | 17,511 |
| Purchased Professional/ Educational Services | 1,500 | | 1,500 | | 1,500 | 1,750 | | 1,750 | | 1,750 |
| Other Purchased Services | 7,500 | | 7,500 | 463 | 7,037 | 4,450 | 6,250 | 10,700 | 281 | 10,419 |
| General Supplies | 29,325 | 300 | 29,625 | 16,060 | 13,565 | 54,638 | (12,968) | 41,670 | 24,736 | 16,934 |
| Textbooks | 5,000 | 1,000 | 6,000 | 255 | 5,745 | 10,000 | (3,000) | 7,000 | | 7,000 |
| Other Objects | 2,600 | | 2,600 | 1,051 | 1,549 | 2,100 | | 2,100 | 1,213 | 887 |
| Total Multiple Disabilities | 1,224,901 | (112,658) | 1,112,243 | 1,066,599 | 45,644 | 1,497,426 | (318,122) | 1,179,304 | 1,105,285 | 74,019 |
| Resource Room: | | | | | | | | | | |
| Salaries of Teachers | 5,962,715 | (368,627) | 5,594,088 | 5,590,449 | 3,639 | 5,707,352 | 25,218 | 5,732,570 | 5,709,365 | 23,205 |
| Other Salaries for Instruction | 852,213 | 94,986 | 947,199 | 926,044 | 21,155 | 819,098 | 30,866 | 849,964 | 823,258 | 26,706 |
| Purchased Professional/ Educational Services | | 998 | 998 | | 998 | | | | | |
| Purchased Technical Services | 1,500 | | 1,500 | | 1,500 | | | | | |
| Other Purchased Services | 21,180 | (16,778) | 4,402 | 3,002 | 1,400 | 2,250 | 19,480 | 21,730 | 2,965 | 18,765 |
| General Supplies | 46,500 | 13,800 | 60,300 | 43,596 | 16,704 | 31,100 | 5,935 | 37,035 | 27,636 | 9,399 |
| Textbooks | 23,500 | (6,998) | 16,502 | 5,030 | 11,472 | 22,500 | (3,526) | 18,974 | 11,474 | 7,500 |
| Other Objects | 1,000 | | 1,000 | | 1,000 | 1,000 | | 1,000 | | 1,000 |

57

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Total Resource Room | 6,908,608 | (282,619) | 6,625,989 | 6,568,121 | 57,868 | 6,583,300 | 77,973 | 6,661,273 | 6,574,698 | 86,575 |
| Preschool Disabilities - Full Time: | | | | | | | | | | |
| Salaries of Teachers | 144,984 | 39,208 | 184,192 | 165,678 | 18,514 | 143,501 | (7,686) | 135,815 | 134,879 | 936 |
| Other Salaries for Instruction | 147,017 | (41,461) | 105,556 | 105,237 | 319 | 123,445 | (207) | 123,238 | 122,145 | 1,093 |
| Other Purchased Services | 1,400 | | 1,400 | | 1,400 | | 1,400 | 1,400 | | 1,400 |
| General Supplies | | 4,000 | 4,000 | 370 | 3,630 | 3,300 | | 3,300 | 2,324 | 976 |
| Textbooks | 3,400 | 2,600 | 6,000 | 5,599 | 401 | | | | | |
| Other Objects | 360 | | 360 | 360 | | 360 | | 360 | 360 | |
| Total Preschool Handicapped - Full Time | 297,161 | 4,347 | 301,508 | 277,244 | 24,264 | 270,606 | (6,493) | 264,113 | 259,708 | 4,405 |
| Total Special Education | 9,854,822 | (720,998) | 9,133,824 | 8,957,639 | 176,185 | 9,940,939 | (470,898) | 9,470,041 | 9,260,239 | 209,802 |
| Basic Skills/Remedial: | | | | | | | | | | |
| Salaries of Teachers | 1,018,162 | (92,915) | 925,247 | 918,669 | 6,578 | 1,104,793 | (102,865) | 1,001,928 | 1,000,644 | 1,284 |
| Other Salaries for Instruction | 161,554 | (14,856) | 146,698 | 142,162 | 4,536 | 157,729 | 4,786 | 162,515 | 156,462 | 6,053 |
| Other Purchased Services | 700 | | 700 | | 700 | 700 | (600) | 100 | | 100 |
| General Supplies | 5,000 | | 5,000 | 1,577 | 3,423 | 5,450 | | 5,450 | 3,354 | 2,096 |
| Total Basic Skills/Remedial | 1,185,416 | (107,771) | 1,077,645 | 1,062,408 | 15,237 | 1,268,672 | (98,679) | 1,169,993 | 1,160,460 | 9,533 |
| Bilingual Education: | | | | | | | | | | |
| Salaries of Teachers | 207,639 | 26,251 | 233,890 | 232,532 | 1,358 | 286,566 | (39,223) | 247,343 | 247,085 | 258 |
| Other Salaries for Instruction | 257 | | 257 | | 257 | 27,895 | (369) | 27,526 | 27,525 | 1 |
| Other Purchased Services | | | | | | 385 | | 385 | | 385 |
| General Supplies | 1,933 | | 1,933 | 1,821 | 112 | 2,133 | | 2,133 | 13 | 2,120 |
| Textbooks | | | | | | 557 | | 557 | | 557 |
| Total Bilingual Education | 209,829 | 26,251 | 236,080 | 234,353 | 1,727 | 317,536 | (39,592) | 277,944 | 274,623 | 3,321 |
| Vocational Programs - Local Instruction: | | | | | | | | | | |
| Other Purchased Services | 6,555 | | 6,555 | 1,454 | 5,101 | 6,555 | | 6,555 | 4,109 | 2,446 |
| General Supplies | 4,371 | | 4,371 | 2,013 | 2,358 | 4,371 | | 4,371 | 630 | 3,741 |
| Total Vocational Programs - Local Instruction | 10,926 | | 10,926 | 3,467 | 7,459 | 10,926 | | 10,926 | 4,739 | 6,187 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-----------------|----------------|---|--------------------|---------------------|-----------------|----------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| School Sponsored Cocurricular Activities: | | | | | | | | | | |
| Salaries | 357,445 | 2,465 | 359,910 | 314,036 | 45,874 | 344,603 | (28,156) | 316,447 | 304,219 | 12,228 |
| Purchased Services | 31,500 | (2,239) | 29,261 | 10,205 | 19,056 | 27,000 | (4,643) | 22,357 | 9,917 | 12,440 |
| Supplies and Materials | 8,100 | | 8,100 | 1,043 | 7,057 | 8,900 | (150) | 8,750 | 319 | 8,431 |
| Other Objects | | | | | | 5,500 | (5,500) | | | |
| Total School Sponsored Cocurricular Activities | 397,045 | 226 | 397,271 | 325,284 | 71,987 | 386,003 | (38,449) | 347,554 | 314,455 | 33,099 |
| School Sponsored Athletics - Instruction: | | | | | | | | | | |
| Salaries | 289,980 | (15,728) | 274,252 | 272,452 | 1,800 | 271,800 | | 271,800 | 268,314 | 3,486 |
| Purchased Services | 77,969 | 3,000 | 80,969 | 78,066 | 2,903 | 77,969 | 4,900 | 82,869 | 76,927 | 5,942 |
| Supplies and Materials | 91,691 | (3,000) | 88,691 | 79,872 | 8,819 | 91,690 | 1,036 | 92,726 | 72,088 | 20,638 |
| Total School Sponsored Athletics - Instruction | 459,640 | (15,728) | 443,912 | 430,390 | 13,522 | 441,459 | 5,936 | 447,395 | 417,329 | 30,066 |
| Before/After School Programs: | | | | | | | | | | |
| Salaries | 254,345 | (56,554) | 197,791 | 179,153 | 18,638 | 94,008 | 114,266 | 208,274 | 178,758 | 29,516 |
| Total Before/After School Programs | 254,345 | (56,554) | 197,791 | 179,153 | 18,638 | 94,008 | 114,266 | 208,274 | 178,758 | 29,516 |
| Summer School - Instruction: | | | | | | | | | | |
| Salaries | 49,820 | | 49,820 | 32,026 | 17,794 | 42,560 | (15,017) | 27,543 | 27,542 | 1 |
| Total Summer School - Instruction | 49,820 | | 49,820 | 32,026 | 17,794 | 42,560 | (15,017) | 27,543 | 27,542 | 1 |
| Summer School - Support Services: | | | | | | | | | | |
| Salaries | | | | | | 6,150 | 32,813 | 38,963 | 31,204 | 7,759 |
| Total Summer School - Support Services | | | | | | 6,150 | 32,813 | 38,963 | 31,204 | 7,759 |
| Alternative Education Program - Instruction: | | | | | | | | | | |
| Salaries | 673,579 | (119,844) | 553,735 | 546,832 | 6,903 | 344,208 | 298,777 | 642,985 | 640,024 | 2,961 |
| Other Salaries for Instruction | 8,570 | | 8,570 | 8,440 | 130 | 11,700 | (1,920) | 9,780 | 9,780 | |
| General Supplies | | 295 | 295 | 295 | | | 10,000 | 10,000 | 9,071 | 929 |
| Total Alternative Education Program - Instruction | 682,149 | (119,549) | 562,600 | 555,567 | 7,033 | 355,908 | 306,857 | 662,765 | 658,875 | 3,890 |
| Alternative Education Program - Support Services: | | | | | | | | | | |
| Salaries | 122,917 | (26,111) | 96,806 | 94,732 | 2,074 | 103,472 | (18,852) | 84,620 | 84,618 | 2 |

59

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-----------------|------------|---|--------------------|---------------------|-----------------|------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Total Alternative Education Program - Support | 122,917 | (26,111) | 96,806 | 94,732 | 2,074 | 103,472 | (18,852) | 84,620 | 84,618 | 2 |
| Total - Instruction | 39,836,180 | (1,904,225) | 37,931,955 | 37,299,534 | 632,421 | 41,396,565 | (1,228,421) | 40,168,144 | 39,570,526 | 597,618 |
| Undistributed Expenditures: | | | | | | | | | | |
| Instruction: | | | | | | | | | | |
| Tuition to Other LEA's - State Regular | 58,750 | 128,675 | 187,425 | 187,425 | | 60,000 | 58,192 | 118,192 | 118,192 | |
| Tuition to Other LEA's - State Special | 51,250 | (12,014) | 39,236 | 39,235 | 1 | 84,954 | (46,818) | 38,136 | 38,136 | |
| Tuition to County Vocational School District - Regular | 305,000 | 200,000 | 505,000 | 505,000 | | 258,720 | 201,240 | 459,960 | 459,690 | 270 |
| Tuition to County Vocational School District - Special | 302,500 | (215,000) | 87,500 | 87,500 | | 258,720 | (191,730) | 66,990 | 66,990 | |
| Tuition to CSSD & Regional Day School | 2,438,598 | (601,500) | 1,837,098 | 1,833,944 | 3,154 | 2,006,299 | 64,501 | 2,070,800 | 2,070,800 | |
| Tuition to Private Schools for the Handicapped - State | 446,431 | (10,932) | 435,499 | 435,335 | 164 | 807,768 | (389,084) | 418,684 | 418,683 | 1 |
| Tuition to Private Schools for the Handicapped - Out of State | | 58,400 | 58,400 | 53,600 | 4,800 | | | | | |
| Tuition - State Facilities | 208,000 | (55,506) | 152,494 | 149,398 | 3,096 | 184,865 | 22,771 | 207,636 | 207,636 | |
| Tuition - Other | 109,756 | 55,506 | 165,262 | 165,262 | | 177,000 | 4,555 | 181,555 | 181,555 | |
| Total Undistributed Expenditures - Instruction | 3,920,285 | (452,371) | 3,467,914 | 3,456,699 | 11,215 | 3,838,326 | (276,373) | 3,561,953 | 3,561,682 | 271 |
| Attendance & Social Work Services: | | | | | | | | | | |
| Salaries | 516,536 | (110,158) | 406,378 | 405,740 | 638 | 665,848 | (72,438) | 593,410 | 593,405 | 5 |
| Other Purchased Services | 7,000 | (7,000) | | | | 10,100 | (6,430) | 3,670 | 69 | 3,601 |
| Supplies and Materials | 5,500 | (5,500) | | | | 5,000 | (2,500) | 2,500 | | 2,500 |
| Total Attendance & Social Work Services | 529,036 | (122,658) | 406,378 | 405,740 | 638 | 680,948 | (81,368) | 599,580 | 593,474 | 6,106 |
| Health Services: | | | | | | | | | | |
| Salaries | 975,696 | (49,815) | 925,881 | 891,137 | 34,744 | 1,021,854 | (56,495) | 965,359 | 947,607 | 17,752 |
| Purchased Professional & Technical Services | 7,735 | 9,075 | 16,810 | 14,423 | 2,387 | 7,411 | 4,915 | 12,326 | 6,777 | 5,549 |
| Other Purchased Services | 201,268 | 59,299 | 260,567 | 252,260 | 8,307 | 120,942 | (78,616) | 42,326 | 39,527 | 2,799 |
| Supplies and Materials | 42,221 | (2,789) | 39,432 | 29,916 | 9,516 | 41,361 | 373 | 41,734 | 29,996 | 11,738 |
| Total Health Services | 1,226,920 | 15,770 | 1,242,690 | 1,187,736 | 54,954 | 1,191,568 | (129,823) | 1,061,745 | 1,023,907 | 37,838 |
| Other Support Services - Students - Related Services: | | | | | | | | | | |
| Salaries | 989,892 | (11,157) | 978,735 | 977,049 | 1,686 | 954,143 | 6,394 | 960,537 | 960,536 | 1 |
| Purchased Technical Services | | 14,711 | 14,711 | 14,711 | | | 14,165 | 14,165 | 14,165 | |
| Supplies and Materials | 12,000 | 175 | 12,175 | 10,476 | 1,699 | 20,000 | (11,546) | 8,454 | 8,278 | 176 |

09

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Total Other Support Services - Students - Related - Services | 1,001,892 | 3,729 | 1,005,621 | 1,002,236 | 3,385 | 974,143 | 9,013 | 983,156 | 982,979 | 177 |
| Other Support Services - Students - Extra Services: Purchased Professional/Educational Service | 1,102,060 | (117,679) | 984,381 | 984,029 | 352 | 902,060 | 209,971 | 1,112,031 | 1,106,521 | 5,510 |
| Total Other Support Services - Students - Extra Services | 1,102,060 | (117,679) | 984,381 | 984,029 | 352 | 902,060 | 209,971 | 1,112,031 | 1,106,521 | 5,510 |
| Other Support Services - Students - Regular: Salaries of Other Professional Staff | 1,874,029 | (52,215) | 1,821,814 | 1,805,361 | 16,453 | 1,820,102 | (1,621) | 1,818,481 | 1,798,720 | 19,761 |
| Salaries of Secretarial & Clerical Assistants | 55,649 | | 55,649 | 54,828 | 821 | 54,057 | 1 | 54,058 | 54,057 | 1 |
| Purchased Professional/Educational Service | 3,550 | | 3,550 | 35 | 3,515 | 900 | | 900 | 900 | 900 |
| Purchased Technical Services | 3,500 | | 3,500 | 3,500 | 3,500 | 5,750 | 150 | 5,900 | 1,200 | 4,700 |
| Other Purchased Services | 49,101 | 1,000 | 50,101 | 46,363 | 3,738 | 41,525 | (32,287) | 9,238 | 5,748 | 3,490 |
| Supplies and Materials | 52,055 | (25,386) | 26,669 | 17,205 | 9,464 | 70,655 | (25,224) | 45,431 | 28,401 | 17,030 |
| Other Objects | | | | | | | 100 | 100 | 100 | |
| Total Other Support Services - Students - Regular | 2,037,884 | (76,601) | 1,961,283 | 1,923,792 | 37,491 | 1,992,989 | (58,881) | 1,934,108 | 1,888,226 | 45,882 |
| Other Support Services - Students - Special Services: Salaries of Other Professional Staff | 1,900,200 | (12,958) | 1,887,242 | 1,887,080 | 162 | 2,038,380 | (194,436) | 1,843,944 | 1,836,884 | 7,060 |
| Salaries of Secretarial & Clerical Assistants | 421,542 | (80,800) | 340,742 | 340,741 | 1 | 407,882 | (17,919) | 389,963 | 383,512 | 6,451 |
| Purchased Professional/ Educational Services | 90,000 | (12,800) | 77,200 | 63,951 | 13,249 | 82,000 | (14,420) | 67,580 | 63,380 | 4,200 |
| Miscellaneous Purchased Services | 58,000 | (3,870) | 54,130 | 36,286 | 17,844 | 55,000 | (15,523) | 39,477 | 34,225 | 5,252 |
| Supplies and Materials | 70,000 | (21,350) | 48,650 | 48,649 | 1 | 90,687 | (27,911) | 62,776 | 51,749 | 11,027 |
| Other Objects | 4,000 | | 4,000 | 75 | 3,925 | 1,000 | | 1,000 | 625 | 375 |
| Total Other Support Services - Students - Special - Services | 2,543,742 | (131,778) | 2,411,964 | 2,376,782 | 35,182 | 2,674,949 | (270,209) | 2,404,740 | 2,370,375 | 34,365 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: Salaries of Supervisors of Instruction | 925,868 | (134,311) | 791,557 | 790,726 | 831 | 840,782 | 36,083 | 876,865 | 875,064 | 1,801 |
| Salaries of Other Professional Staff | 121,702 | (48,118) | 73,584 | 55,770 | 17,814 | 114,590 | (44,833) | 69,757 | 51,045 | 18,712 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|---------------------|------------------|------------------|---|--------------------|---------------------|------------------|------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Improvement of Instruction Services/Other | | | | | | | | | | |
| Support Services - Instruction Staff (continued): | | | | | | | | | | |
| Salaries of Secretarial & Clerical Assistants | 75,436 | 50 | 75,486 | 75,486 | | 97,852 | (19,135) | 78,717 | 77,988 | 729 |
| Salaries of Facilitators, Math & Literacy | 196,804 | (87,763) | 109,041 | 108,167 | 874 | 186,634 | (47,671) | 138,963 | 126,869 | 12,094 |
| Purchased Professional/Educational Service | 120,000 | 23,543 | 143,543 | 143,543 | | 105,000 | 83,880 | 188,880 | 188,880 | |
| Other Purchased Services | 25,930 | (10,293) | 15,637 | 4,811 | 10,826 | 28,080 | (9,881) | 18,199 | 11,778 | 6,421 |
| Supplies and Materials | 40,990 | (20,085) | 20,905 | 12,943 | 7,962 | 38,490 | (21,349) | 17,141 | 13,931 | 3,210 |
| Other Objects | | | | | | | 19 | 19 | | 19 |
| Total Improvement of Instruction Services/Other Support Services | 1,506,730 | (276,977) | 1,229,753 | 1,191,446 | 38,307 | 1,411,428 | (22,887) | 1,388,541 | 1,345,555 | 42,986 |
| Educational Media Services/School Library: | | | | | | | | | | |
| Salaries | 1,585,729 | (77,163) | 1,508,566 | 1,503,617 | 4,949 | 1,697,569 | (87,632) | 1,609,937 | 1,603,543 | 6,394 |
| Purchased Professional&Technical Services | 234,445 | 45,915 | 280,360 | 216,661 | 63,699 | 196,464 | 13,196 | 209,660 | 168,314 | 41,346 |
| Other Purchased Services | 11,824 | 14,032 | 25,856 | 18,680 | 7,176 | 12,283 | 78,690 | 90,973 | 60,349 | 30,624 |
| Supplies and Materials | 377,117 | 390,275 | 767,392 | 648,509 | 118,883 | 694,756 | (80,065) | 614,691 | 368,730 | 245,961 |
| Total Educational Media Services/ School Library | 2,209,115 | 373,059 | 2,582,174 | 2,387,467 | 194,707 | 2,601,072 | (75,811) | 2,525,261 | 2,200,936 | 324,325 |
| Instructional Staff Training Services: | | | | | | | | | | |
| Purchased Professional/Educational Services | 22,500 | (22,500) | | | | 22,500 | (22,500) | | | |
| Total Instructional Staff Training Services | 22,500 | (22,500) | | | | 22,500 | (22,500) | | | |
| Support Services General Administration: | | | | | | | | | | |
| Salaries | 250,639 | (10,625) | 240,014 | 238,221 | 1,793 | 242,125 | 338 | 242,463 | 242,443 | 20 |
| Legal Services | 75,000 | 23,783 | 98,783 | 98,783 | | 75,000 | | 75,000 | 72,511 | 2,489 |
| Audit Fees | 37,000 | (3,180) | 33,820 | 33,820 | | 37,000 | | 37,000 | 34,800 | 2,200 |
| Architectural/Engineering Fees | 30,000 | 7,641 | 37,641 | 34,828 | 2,813 | 30,000 | 67,277 | 97,277 | 97,203 | 74 |
| Other Purchased Professional Services | 47,700 | (2,000) | 45,700 | 37,178 | 8,522 | 32,700 | 56,587 | 89,287 | 87,610 | 1,677 |
| Telephone/Communications | 139,900 | 8,000 | 147,900 | 141,211 | 6,689 | 251,556 | (133,635) | 117,921 | 94,438 | 23,483 |
| BOE Other Purchased Services | 6,000 | (5,250) | 750 | 200 | 550 | 6,000 | 11,000 | 17,000 | 8,171 | 8,829 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|------------------|------------------|---|--------------------|---------------------|------------------|------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Support Services General Administration (continued): | | | | | | | | | | |
| Other Purchased Services | 80,889 | 10,767 | 91,656 | 90,353 | 1,303 | 103,175 | (21,543) | 81,632 | 78,965 | 2,667 |
| General Supplies | 15,000 | (1,500) | 13,500 | 5,746 | 7,754 | 18,000 | (6,430) | 11,570 | 7,203 | 4,367 |
| Judgments Against School District | 10,000 | (2,250) | 7,750 | 7,750 | | 25,000 | (25,000) | | | |
| BOE Membership Dues & Fees | 28,341 | | 28,341 | 26,663 | 1,678 | 28,341 | | 28,341 | 28,066 | 275 |
| Total Support Services General Administration | 720,469 | 25,386 | 745,855 | 714,753 | 31,102 | 848,897 | (51,406) | 797,491 | 751,410 | 46,081 |
| Support Services School Administration: | | | | | | | | | | |
| Salaries of Principals & Assistant Principals | 1,982,979 | 31,790 | 2,014,769 | 2,007,082 | 7,687 | 2,152,365 | (19,197) | 2,133,168 | 2,114,762 | 18,406 |
| Salaries of Other Professional Staff | | | | | | 91,804 | (34,514) | 57,290 | 57,289 | 1 |
| Salaries of Secretarial & Clerical Assistants | 1,333,868 | (36,499) | 1,297,369 | 1,286,592 | 10,777 | 1,410,989 | 2,183 | 1,413,172 | 1,405,971 | 7,201 |
| Other Salaries | 155,384 | (1,420) | 153,964 | 153,964 | | 150,515 | 22,327 | 172,842 | 172,476 | 366 |
| Other Purchased Services | 11,477 | | 11,477 | 3,338 | 8,139 | 14,657 | (6,347) | 8,310 | 2,220 | 6,090 |
| Supplies and Materials | 22,100 | (4,120) | 17,980 | 9,091 | 8,889 | 27,000 | (354) | 26,646 | 7,367 | 19,279 |
| Other Objects | 10,250 | (8,119) | 2,131 | 2,131 | | 9,950 | (3,000) | 6,950 | | 6,950 |
| Total Support Services School Administration | 3,516,058 | (18,368) | 3,497,690 | 3,462,198 | 35,492 | 3,857,280 | (38,902) | 3,818,378 | 3,760,085 | 58,293 |
| Central Services: | | | | | | | | | | |
| Salaries | 989,392 | (62,000) | 927,392 | 925,358 | 2,034 | 1,002,232 | 21,125 | 1,023,357 | 1,023,344 | 13 |
| Purchased Professional Services | 104,000 | (6,854) | 97,146 | 86,952 | 10,194 | 119,000 | (25,923) | 93,077 | 90,274 | 2,803 |
| Purchased Technical Services | 40,865 | 5,875 | 46,740 | 43,296 | 3,444 | 40,865 | (6,673) | 34,192 | 27,782 | 6,410 |
| Other Purchased Services | 33,100 | (19,738) | 13,362 | 9,216 | 4,146 | 47,100 | (3,972) | 43,128 | 35,216 | 7,912 |
| Supplies and Materials | 127,500 | (20,950) | 106,550 | 83,716 | 22,834 | 205,480 | (54,406) | 151,074 | 95,101 | 55,973 |
| Expenditures | 61,000 | 2,869 | 63,869 | 56,416 | 7,453 | 58,000 | 8 | 58,008 | 54,607 | 3,401 |
| Total Central Services | 1,355,857 | (100,798) | 1,255,059 | 1,204,954 | 50,105 | 1,472,677 | (69,841) | 1,402,836 | 1,326,324 | 76,512 |
| Administrative Information Technology: | | | | | | | | | | |
| Salaries | 525,145 | (21,000) | 504,145 | 500,183 | 3,962 | 499,809 | 2,096 | 501,905 | 495,428 | 6,477 |
| Purchased Technical Services | 75,865 | 3,750 | 79,615 | 68,774 | 10,841 | 84,420 | 2,550 | 86,970 | 83,219 | 3,751 |

63

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Total Administrative Information Technology | 601,010 | (17,250) | 583,760 | 568,957 | 14,803 | 584,229 | 4,646 | 588,875 | 578,647 | 10,228 |
| Allowable Maintenance for School Facilities: | | | | | | | | | | |
| Salaries | 212,568 | | 212,568 | 212,568 | | 212,568 | 687 | 213,255 | 212,568 | 687 |
| Cleaning, Repair & Maintenance Services | 40,000 | (40,000) | | | | 40,000 | (40,000) | | | |
| Total Allowable Maintenance for School Facilities | 252,568 | (40,000) | 212,568 | 212,568 | | 252,568 | (39,313) | 213,255 | 212,568 | 687 |
| Custodial Services: | | | | | | | | | | |
| Salaries | 3,126,575 | (172,895) | 2,953,680 | 2,937,388 | 16,292 | 3,334,922 | (257,139) | 3,077,783 | 3,067,934 | 9,849 |
| Purchased Professional & Technical Services | 120,500 | (6,000) | 114,500 | 87,226 | 27,274 | 120,500 | (23,000) | 97,500 | 82,778 | 14,722 |
| Cleaning, Repair & Maintenance Services | 699,507 | 221,144 | 920,651 | 768,409 | 152,242 | 664,220 | 271,572 | 935,792 | 626,600 | 309,192 |
| Other Purchased Property Services | 95,000 | (8,628) | 86,372 | 84,702 | 1,670 | 95,000 | (6,434) | 88,566 | 86,871 | 1,695 |
| Insurance | 373,536 | (11,645) | 361,891 | 361,891 | | 554,063 | (209,790) | 344,273 | 344,273 | |
| Miscellaneous Purchased Services | 43,760 | | 43,760 | 29,447 | 14,313 | 36,260 | 6,122 | 42,382 | 36,181 | 6,201 |
| General Supplies | 758,639 | (39,454) | 719,185 | 686,947 | 32,238 | 808,458 | (83,095) | 725,363 | 663,383 | 61,980 |
| Energy (Electricity) | 2,459,500 | (959,500) | 1,500,000 | 1,455,415 | 44,585 | 1,334,500 | (72,327) | 1,262,173 | 1,239,454 | 22,719 |
| Energy (Gas) | | 542,200 | 542,200 | 523,205 | 18,995 | 950,000 | (281,609) | 668,391 | 588,842 | 79,549 |
| Other Objects | 11,500 | | 11,500 | 5,422 | 6,078 | 11,500 | | 11,500 | 7,190 | 4,310 |
| Total Custodial Services | 7,688,517 | (434,778) | 7,253,739 | 6,940,052 | 313,687 | 7,909,423 | (655,700) | 7,253,723 | 6,743,506 | 510,217 |
| Care & Upkeep of Grounds: | | | | | | | | | | |
| Salaries | 153,046 | (70,088) | 82,958 | 78,190 | 4,768 | 138,992 | 1,160 | 140,152 | 124,836 | 15,316 |
| Total Care and Upkeep of Grounds | 153,046 | (70,088) | 82,958 | 78,190 | 4,768 | 138,992 | 1,160 | 140,152 | 124,836 | 15,316 |
| Security: | | | | | | | | | | |
| Salaries | 907,500 | (63,722) | 843,778 | 835,587 | 8,191 | 858,026 | (16,975) | 841,051 | 833,979 | 7,072 |
| Purchased Professional & Technical Services | 7,200 | 4,967 | 12,167 | 9,142 | 3,025 | 6,700 | 275 | 6,975 | 5,799 | 1,176 |
| General Supplies | 34,480 | 6,501 | 40,981 | 37,228 | 3,753 | 15,140 | 20,104 | 35,244 | 34,977 | 267 |
| Total Security | 949,180 | (52,254) | 896,926 | 881,957 | 14,969 | 879,866 | 3,404 | 883,270 | 874,755 | 8,515 |
| Student Transportation Services: | | | | | | | | | | |
| Salaries for Pupil Transportation (Between Home & School) - Regular | 1,852,121 | (74,650) | 1,777,471 | 1,767,045 | 10,426 | 2,089,602 | (603,927) | 1,485,675 | 1,472,532 | 13,143 |
| Salaries for Pupil Transportation (Between Home & School) - Special Education | 575,049 | 152,834 | 727,883 | 722,984 | 4,899 | 324,339 | 347,899 | 672,238 | 670,176 | 2,062 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) |
|---|--------------------|---------------------|-------------------|-------------------|-------------------------|--------------------|---------------------|-------------------|--------------------|-------------------------|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL |
| Student Transportation Services (continued): | | | | | | | | | | |
| Cleaning, Repair & Maintenance Services | 52,400 | 19,000 | 71,400 | 66,352 | 5,048 | 49,000 | 19,519 | 68,519 | 68,518 | 1 |
| Contracted Services (Between Home & School) | | | | | | | | | | |
| Vendors | 1,362,720 | (493,578) | 869,142 | 868,006 | 1,136 | 1,331,979 | 9,818 | 1,341,797 | 1,334,321 | 7,476 |
| Contracted Services (Aid in Lieu of Payments) - | | | | | | | | | | |
| Nonpublic Schools | 89,000 | (12,000) | 77,000 | 61,408 | 15,592 | 86,318 | 6,851 | 93,169 | 93,167 | 2 |
| Miscellaneous Purchased Services - | | | | | | | | | | |
| Transportation | 59,228 | 9,282 | 68,510 | 65,894 | 2,616 | 105,647 | (45,587) | 60,060 | 59,447 | 613 |
| Supplies and Materials | 719,491 | 96,002 | 815,493 | 810,979 | 4,514 | 791,000 | (112,688) | 678,312 | 653,970 | 24,342 |
| Miscellaneous Expenditures | 3,000 | | 3,000 | 2,345 | 655 | 2,500 | 583 | 3,083 | 3,083 | |
| Total Student Transportation Services | 4,713,009 | (303,110) | 4,409,899 | 4,365,013 | 44,886 | 4,780,385 | (377,532) | 4,402,853 | 4,355,214 | 47,639 |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | |
| Social Security | 1,725,000 | (376,004) | 1,348,996 | 1,348,995 | 1 | 1,740,000 | (192,300) | 1,547,700 | 1,528,367 | 19,333 |
| TPAF Contributions | | 482 | 482 | 482 | | | 1,455,604 | 1,455,604 | 1,455,604 | |
| PERS Contributions | | 256,459 | 256,459 | 256,459 | | | | | | |
| TPAF Contributions - ERIP | | | | | | 677,019 | (44,247) | 632,772 | 632,772 | |
| Other Retirement Contributions | 1,410,247 | | 1,410,247 | 1,410,247 | | 1,349,691 | (80,193) | 1,269,498 | 1,269,498 | |
| Other Retirement Contributions - ERIP | | | | | | 51,735 | (51,735) | | | |
| Unemployment Compensation | | 100,000 | 100,000 | 100,000 | | | 28,765 | 28,765 | 26,408 | 2,357 |
| Workmen's Compensation | 722,368 | (12,113) | 710,255 | 702,022 | 8,233 | 751,885 | (86,107) | 665,778 | 665,778 | |
| Health Benefits | 16,290,995 | 918,286 | 17,209,281 | 17,201,168 | 8,113 | 15,851,253 | (635,344) | 15,215,909 | 14,968,501 | 247,408 |
| Tuition Reimbursements | 107,250 | | 107,250 | 99,296 | 7,954 | 105,000 | | 105,000 | 90,860 | 14,140 |
| Total Unallocated Benefits - Employee Benefits | 20,255,860 | 887,110 | 21,142,970 | 21,118,669 | 24,301 | 20,526,583 | 394,443 | 20,921,026 | 20,637,788 | 283,238 |
| Nonbudgeted: | | | | | | | | | | |
| On-Behalf TPAF Pension Contributions | | | | 3,142,031 | (3,142,031) | | | | 3,035,570 | (3,035,570) |
| Reimbursed TPAF Social Security Contributions | | | | 3,320,604 | (3,320,604) | | | | 3,486,160 | (3,486,160) |
| Total Undistributed Expenditures | 56,305,738 | (932,156) | 55,373,582 | 60,925,873 | (5,552,291) | 57,540,883 | (1,547,909) | 55,992,974 | 60,960,518 | (4,967,544) |
| Total Expenditures - Current Expense | 96,141,918 | (2,836,381) | 93,305,537 | 98,225,407 | (4,919,870) | 98,937,448 | (2,776,330) | 96,161,118 | 100,531,044 | (4,369,926) |

65

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) |
|---|--------------------|---------------------|-----------------|-----------|-------------------------|--------------------|---------------------|-----------------|-----------|-------------------------|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL |
| Capital Outlay: | | | | | | | | | | |
| Interest Deposit on Maintenance Reserve | 17,340 | | 17,340 | | 17,340 | 34,000 | | 34,000 | | 34,000 |
| Interest Deposit on Capital Reserve | 35,862 | | 35,862 | | 35,862 | 70,420 | | 70,420 | | 70,420 |
| Equipment: | | | | | | | | | | |
| Regular Programs - Instruction: | | | | | | | | | | |
| Grades 1 - 5 | | 28,069 | 28,069 | 27,207 | 862 | 2,160 | | 2,160 | | 2,160 |
| Grades 6 - 8 | | | | | | | 3,597 | 3,597 | 3,597 | |
| Grades 9 - 12 | | 5,200 | 5,200 | 5,006 | 194 | 40,700 | (11,791) | 28,909 | 28,909 | |
| Learning and/or Language Disabilities | 2,000 | (1,000) | 1,000 | | 1,000 | 2,000 | | 2,000 | | 2,000 |
| Resource Room | 2,000 | | 2,000 | | 2,000 | 2,000 | | 2,000 | | 2,000 |
| Undistributed Expenditures: | | | | | | | | | | |
| Support Services - Students - Special Improvement of Instruction Services/ Other Support Services-Instruction Staff | 15,836 | 111,015 | 126,851 | 97,892 | 28,959 | 20,434 | 285,227 | 305,661 | 285,185 | 20,476 |
| Administrative Information Technology | 18,217 | | 18,217 | 18,217 | | 12,825 | 6,825 | 19,650 | 19,649 | 1 |
| Operation & Maintenance of Plant Services | | 84,248 | 84,248 | 52,457 | 31,791 | 60,150 | 58,687 | 118,837 | 113,229 | 5,608 |
| Student Transportation - Noninstructional Equipment | | 1,419,107 | 1,419,107 | 742,676 | 676,431 | 450,000 | 78,500 | 528,500 | | 528,500 |
| Total Equipment | 91,255 | 1,646,639 | 1,737,894 | 943,455 | 794,439 | 699,689 | 438,013 | 1,137,702 | 472,517 | 665,185 |
| Facilities Acquisition & Construction Services: | | | | | | | | | | |
| Other Purchased Professional/Technical Services | | 378,362 | 378,362 | 108,085 | 270,277 | 200,000 | 17,866 | 217,866 | 90,353 | 127,513 |
| Construction Services | 100,000 | 1,872,558 | 1,972,558 | 190,787 | 1,781,771 | 300,000 | 853,084 | 1,153,084 | 982,859 | 170,225 |
| Total Facilities Acquisition & Construction Services | 100,000 | 2,250,920 | 2,350,920 | 298,872 | 2,052,048 | 500,000 | 870,950 | 1,370,950 | 1,073,212 | 297,738 |
| Total Capital Outlay | 191,255 | 3,897,559 | 4,088,814 | 1,242,327 | 2,846,487 | 1,199,689 | 1,308,963 | 2,508,652 | 1,545,729 | 962,923 |
| Adult Education - Local - Instruction: | | | | | | | | | | |
| Salaries of Teachers | 17,000 | 5,736 | 22,736 | 14,250 | 8,486 | 17,000 | | 17,000 | 14,156 | 2,844 |
| Personal Services - Employee Benefits | | 1,561 | 1,561 | 1,312 | 249 | | | | | |
| Total Adult Education - Local Instruction | 17,000 | 7,297 | 24,297 | 15,562 | 8,735 | 17,000 | | 17,000 | 14,156 | 2,844 |

99

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-------------------|-------------------|---|--------------------|---------------------|-------------------|--------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Evening School Foreign Born: | | | | | | | | | | |
| Salaries of Teachers | 2,200 | (2,200) | | | | 2,200 | | 2,200 | | 2,200 |
| General Supplies | 700 | | 700 | | 700 | 700 | | 700 | | 700 |
| Textbooks | 1,000 | | 1,000 | | 1,000 | 1,000 | | 1,000 | | 1,000 |
| Total Evening School Foreign Born | 3,900 | (2,200) | 1,700 | | 1,700 | 3,900 | | 3,900 | | 3,900 |
| Total Special Schools | 20,900 | 5,097 | 25,997 | 15,562 | 10,435 | 20,900 | | 20,900 | 14,156 | 6,744 |
| Total Expenditures | 96,354,073 | 1,066,275 | 97,420,348 | 99,483,296 | (2,062,948) | 100,158,037 | (1,467,367) | 98,690,670 | 102,090,929 | (3,400,259) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses) | (2,605,979) | (1,066,275) | (3,672,254) | 1,942,720 | 5,614,974 | (2,226,619) | (1,106,387) | (3,333,006) | 434,221 | 3,767,227 |
| Other Financing Sources/(Uses): | | | | | | | | | | |
| Operating Transfer Out - Charter Schools | (400,000) | (212,343) | (612,343) | (609,916) | 2,427 | | | | | |
| Operating Transfer In - Pemberton Borough | | | | | | | | | 236,984 | 236,984 |
| Operating Transfer In-Contribution to Whole School Reform | 61,896,765 | (1,878,024) | 60,018,741 | 59,513,263 | (505,478) | 63,846,859 | (8,339,744) | 55,507,115 | 54,701,638 | (805,477) |
| Operating Transfer Out - Contribution to Whole School Reform | (61,896,765) | 1,878,024 | (60,018,741) | (59,513,263) | 505,478 | (63,846,859) | 8,339,744 | (55,507,115) | (54,701,638) | 805,477 |
| Total Other Financing Sources/(Uses) | (400,000) | (212,343) | (612,343) | (609,916) | 2,427 | | | | 236,984 | 236,984 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (3,005,979) | (1,278,618) | (4,284,597) | 1,332,804 | 5,617,401 | (2,226,619) | (1,106,387) | (3,333,006) | 671,205 | 4,004,211 |
| Fund Balances, July 1 | 14,881,757 | | 14,881,757 | 14,881,757 | | 14,210,552 | | 14,210,552 | 14,210,552 | |
| Fund Balances, June 30 | \$11,875,778 | (1,278,618) | 10,597,160 | 16,214,561 | 5,617,401 | 11,983,933 | (1,106,387) | 10,877,546 | 14,881,757 | 4,004,211 |

RECAPITULATION OF FUND BALANCE:

| | |
|---|--------------------|
| Restricted Fund Balance: | |
| Tuition Reserve | \$247,736 |
| Emergency Reserve | 1,000,000 |
| Maintenance Reserve | 1,950,000 |
| Capital Reserve | 2,698,335 |
| Capital Reserve - Designated for Subsequent Year's Expenditures | 2,000,000 |
| Assigned Fund Balance: | |
| Designated for Subsequent Year's Expenditures | 2,005,979 |
| Year-End Encumbrances | 3,100,391 |
| Unassigned Fund Balance | <u>3,212,120</u> |
| Subtotal | 16,214,561 |
| Reconciliation to Governmental Funds Statements (GAAP): | |
| Last Two State Aid Payments Not Recognized on GAAP Basis | <u>(7,724,761)</u> |
| Fund Balance per Governmental Funds (GAAP) | <u>\$8,489,800</u> |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|---|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Revenues: | | | | | | | | | | | | |
| Local Sources: | | | | | | | | | | | | |
| Local Tax Levy | \$11,957,283 | | 11,957,283 | | | | 11,957,283 | | 11,957,283 | 11,957,283 | | 11,957,283 |
| Tuition | 95,000 | | 95,000 | | | | 95,000 | | 95,000 | 458,640 | | 458,640 |
| Transportation | 82,000 | | 82,000 | | | | 82,000 | | 82,000 | 88,350 | | 88,350 |
| Interest Earned on Maintenance Reserve | 17,340 | | 17,340 | | | | 17,340 | | 17,340 | | | |
| Interest Earned on Capital Reserve | 35,862 | | 35,862 | | | | 35,862 | | 35,862 | | | |
| Miscellaneous | 900,000 | | 900,000 | | | | 900,000 | | 900,000 | 1,203,436 | | 1,203,436 |
| Total Local Sources | 13,087,485 | | 13,087,485 | | | | 13,087,485 | | 13,087,485 | 13,707,709 | | 13,707,709 |
| State Sources: | | | | | | | | | | | | |
| Categorical Special Education Aid | 2,324,016 | | 2,324,016 | | | | 2,324,016 | | 2,324,016 | 2,324,016 | | 2,324,016 |
| Equalization Aid | 41,040,477 | | 41,040,477 | | | | 41,040,477 | | 41,040,477 | 41,040,477 | | 41,040,477 |
| Categorical Security Aid | 1,156,744 | | 1,156,744 | | | | 1,156,744 | | 1,156,744 | 1,156,744 | | 1,156,744 |
| Adjustment Aid | 32,904,544 | | 32,904,544 | | | | 32,904,544 | | 32,904,544 | 32,904,544 | | 32,904,544 |
| Categorical Transportation Aid | 2,207,614 | | 2,207,614 | | | | 2,207,614 | | 2,207,614 | 2,207,614 | | 2,207,614 |
| Extraordinary Aid | 112,368 | | 112,368 | | | | 112,368 | | 112,368 | 512,548 | | 512,548 |
| Nonpublic Transportation Aid | | | | | | | | | | 14,094 | | 14,094 |
| Distance Learning Network Aid | | | | | | | | | | 2,599 | | 2,599 |
| Nonbudgeted: | | | | | | | | | | | | |
| On-Behalf TPAF Pension Contributions | | | | | | | | | | 3,142,031 | | 3,142,031 |
| Reimbursed TPAF Social Security Contributions | | | | | | | | | | 3,320,604 | | 3,320,604 |
| Total State Sources | 79,745,763 | | 79,745,763 | | | | 79,745,763 | | 79,745,763 | 86,625,271 | | 86,625,271 |
| Federal Sources: | | | | | | | | | | | | |
| PL 81-874 Impact Aid | 800,000 | | 800,000 | | | | 800,000 | | 800,000 | 932,279 | | 932,279 |
| Medicaid Reimbursement | 114,846 | | 114,846 | | | | 114,846 | | 114,846 | 160,757 | | 160,757 |
| Total Federal Services | 914,846 | | 914,846 | | | | 914,846 | | 914,846 | 1,093,036 | | 1,093,036 |
| Total Revenues | 93,748,094 | | 93,748,094 | | | | 93,748,094 | | 93,748,094 | 101,426,016 | | 101,426,016 |
| Expenditures: | | | | | | | | | | | | |
| Current Expense: | | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | | |
| Preschool/Kindergarten | 48,508 | 1,575,296 | 1,623,804 | 23,396 | (231,560) | (208,164) | 71,904 | 1,343,736 | 1,415,640 | 60,643 | 1,343,070 | 1,403,713 |
| Grades 1 - 5 | 252,841 | 9,828,115 | 10,080,956 | (81,712) | (234,262) | (315,974) | 171,129 | 9,593,853 | 9,764,982 | 148,216 | 9,567,443 | 9,715,659 |
| Grades 6 - 8 | 96,588 | 4,718,718 | 4,815,306 | 2,773 | 47,155 | 49,928 | 99,361 | 4,765,873 | 4,865,234 | 89,507 | 4,757,637 | 4,847,144 |
| Grades 9 - 12 | 176,924 | 6,908,779 | 7,085,703 | (53,877) | (390,541) | (444,418) | 123,047 | 6,518,238 | 6,641,285 | 121,616 | 6,513,778 | 6,635,394 |

68

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | 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 |
| Expenditures (continued): | | | | | | | | | | | | |
| Regular Programs - Home Instruction: | | | | | | | | | | | | |
| Salaries of Teachers | 200,000 | | 200,000 | 1,108 | | 1,108 | 201,108 | | 201,108 | 201,108 | | 201,108 |
| Other Purchased Services | 12,750 | | 12,750 | 42 | | 42 | 12,792 | | 12,792 | 5,521 | | 5,521 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | | |
| Other Salaries for Instruction | 92,553 | 566,991 | 659,544 | (44,528) | (28,274) | (72,802) | 48,025 | 538,717 | 586,742 | 40,073 | 528,920 | 568,993 |
| Purchased Professional/Educational Services | 49,300 | 69,250 | 118,550 | (9,640) | (11,500) | (21,140) | 39,660 | 57,750 | 97,410 | 39,588 | 42,585 | 82,173 |
| Purchased Technical Services | 317,779 | | 317,779 | (21,450) | | (21,450) | 296,329 | | 296,329 | 293,795 | | 293,795 |
| Other Purchased Services | 72,208 | 34,638 | 106,846 | (1,073) | 5,849 | 4,776 | 71,135 | 40,487 | 111,622 | 25,698 | 35,551 | 61,249 |
| General Supplies | 163,714 | 1,064,538 | 1,228,252 | (1,645) | (81,754) | (83,399) | 162,069 | 982,784 | 1,144,853 | 135,859 | 909,103 | 1,044,962 |
| Textbooks | 186,000 | 108,009 | 294,009 | 270,727 | (56,837) | 213,890 | 456,727 | 51,172 | 507,899 | 454,901 | 40,406 | 495,307 |
| Other Objects | | 65,772 | 65,772 | 1,750 | 11,862 | 13,612 | 1,750 | 77,634 | 79,384 | 1,750 | 67,747 | 69,497 |
| Total Regular Programs - Instruction | 1,669,165 | 24,940,106 | 26,609,271 | 85,871 | (969,862) | (883,991) | 1,755,036 | 23,970,244 | 25,725,280 | 1,618,275 | 23,806,240 | 25,424,515 |
| Cognitive - Mild: | | | | | | | | | | | | |
| Salaries of Teachers | 11,655 | 69,987 | 81,642 | (8,340) | | (8,340) | 3,315 | 69,987 | 73,302 | 850 | 68,968 | 69,818 |
| Other Salaries for Instruction | 2,980 | 42,642 | 45,622 | (2,800) | (7,255) | (10,055) | 180 | 35,387 | 35,567 | | 35,387 | 35,387 |
| Other Purchased Services | 1,382 | | 1,382 | | | | 1,382 | | 1,382 | 300 | | 300 |
| General Supplies | | 10,990 | 10,990 | | (4,915) | (4,915) | | 6,075 | 6,075 | | 2,715 | 2,715 |
| Textbooks | | 4,000 | 4,000 | | | | | 4,000 | 4,000 | | 912 | 912 |
| Other Objects | | 750 | 750 | | | | | 750 | 750 | | 60 | 60 |
| Total Cognitive - Mild | 16,017 | 128,369 | 144,386 | (11,140) | (12,170) | (23,310) | 4,877 | 116,199 | 121,076 | 1,150 | 108,042 | 109,192 |
| Learning and/or Language Disabilities: | | | | | | | | | | | | |
| Salaries of Teachers | 47,917 | 621,981 | 669,898 | (2,638) | (193,318) | (195,956) | 45,279 | 428,663 | 473,942 | 41,884 | 425,960 | 467,844 |
| Other Salaries for Instruction | 70,502 | 247,320 | 317,822 | 39,025 | (60,546) | (21,521) | 109,527 | 186,774 | 296,301 | 109,256 | 185,265 | 294,521 |
| Purchased Professional/Educational Services | | 1,500 | 1,500 | | | | | 1,500 | 1,500 | | | |
| Other Purchased Services | 5,785 | 925 | 6,710 | | | | 5,785 | 925 | 6,710 | 149 | | 149 |
| General Supplies | | 46,501 | 46,501 | | (13,334) | (13,334) | | 33,167 | 33,167 | | 21,953 | 21,953 |
| Textbooks | | 6,650 | 6,650 | | | | | 6,650 | 6,650 | | 6,069 | 6,069 |
| Other Objects | | 1,760 | 1,760 | | | | | 1,760 | 1,760 | | | |
| Total Learning and/or Language Disabilities | 124,204 | 926,637 | 1,050,841 | 36,387 | (267,198) | (230,811) | 160,591 | 659,439 | 820,030 | 151,289 | 639,247 | 790,536 |

69

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | 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 |
| Behavioral Disabilities: | | | | | | | | | | | | |
| Salaries of Teachers | 3,357 | 169,338 | 172,695 | (680) | (69,797) | (70,477) | 2,677 | 99,541 | 102,218 | 1,488 | 99,541 | 101,029 |
| Other Salaries for Instruction | 270 | 42,848 | 43,118 | 30 | | 30 | 300 | 42,848 | 43,148 | 300 | 42,224 | 42,524 |
| Other Purchased Services | 2,612 | | 2,612 | | | | 2,612 | | 2,612 | 215 | | 215 |
| General Supplies | | 6,000 | 6,000 | | (5,500) | (5,500) | | 500 | 500 | | | |
| Textbooks | | 4,000 | 4,000 | | | | | 4,000 | 4,000 | | 2,179 | 2,179 |
| Other Objects | | 500 | 500 | | | | | 500 | 500 | | | |
| Total Behavioral Disabilities | 6,239 | 222,686 | 228,925 | (650) | (75,297) | (75,947) | 5,589 | 147,389 | 152,978 | 2,003 | 143,944 | 145,947 |
| Multiple Disabilities: | | | | | | | | | | | | |
| Salaries of Teachers | 38,397 | 622,468 | 660,865 | (14,473) | (57,229) | (71,702) | 23,924 | 565,239 | 589,163 | 11,381 | 564,658 | 576,039 |
| Other Salaries for Instruction | 15,855 | 502,256 | 518,111 | (11,268) | (30,988) | (42,256) | 4,587 | 471,268 | 475,855 | 4,095 | 468,636 | 472,731 |
| Purchased Professional/Educational Services | | 1,500 | 1,500 | | | | | 1,500 | 1,500 | | | |
| Other Purchased Services | 6,250 | 1,250 | 7,500 | | | | 6,250 | 1,250 | 7,500 | 463 | | 463 |
| General Supplies | | 29,325 | 29,325 | | 300 | 300 | | 29,625 | 29,625 | | 16,060 | 16,060 |
| Textbooks | | 5,000 | 5,000 | | 1,000 | 1,000 | | 6,000 | 6,000 | | 255 | 255 |
| Other Objects | | 2,600 | 2,600 | | | | | 2,600 | 2,600 | | 1,051 | 1,051 |
| Total Multiple Disabilities | 60,502 | 1,164,399 | 1,224,901 | (25,741) | (86,917) | (112,658) | 34,761 | 1,077,482 | 1,112,243 | 15,939 | 1,050,660 | 1,066,599 |
| Resource Room: | | | | | | | | | | | | |
| Salaries of Teachers | 153,496 | 5,809,219 | 5,962,715 | (9,099) | (359,528) | (368,627) | 144,397 | 5,449,691 | 5,594,088 | 144,396 | 5,446,053 | 5,590,449 |
| Other Salaries for Instruction | 7,307 | 844,906 | 852,213 | (4,600) | 99,586 | 94,986 | 2,707 | 944,492 | 947,199 | 43 | 926,001 | 926,044 |
| Purchased Professional Services | | | | | 998 | 998 | | 998 | 998 | | | |
| Purchased Technical Services | | 1,500 | 1,500 | | | | | 1,500 | 1,500 | | | |
| Other Purchased Services | 19,780 | 1,400 | 21,180 | (16,778) | | (16,778) | 3,002 | 1,400 | 4,402 | 3,002 | | 3,002 |
| General Supplies | | 46,500 | 46,500 | 5,200 | 8,600 | 13,800 | 5,200 | 55,100 | 60,300 | 1,269 | 42,327 | 43,596 |
| Textbooks | | 23,500 | 23,500 | | (6,998) | (6,998) | | 16,502 | 16,502 | | 5,030 | 5,030 |
| Other Objects | | 1,000 | 1,000 | | | | | 1,000 | 1,000 | | | |
| Total Resource Room | 180,583 | 6,728,025 | 6,908,608 | (25,277) | (257,342) | (282,619) | 155,306 | 6,470,683 | 6,625,989 | 148,710 | 6,419,411 | 6,568,121 |
| Preschool Disabilities - Full Time: | | | | | | | | | | | | |
| Salaries of Teachers | 27,655 | 117,329 | 144,984 | (1,569) | 40,777 | 39,208 | 26,086 | 158,106 | 184,192 | 19,087 | 146,591 | 165,678 |
| Other Salaries for Instruction | 14,318 | 132,699 | 147,017 | (2,810) | (38,651) | (41,461) | 11,508 | 94,048 | 105,556 | 11,190 | 94,047 | 105,237 |
| Other Purchased Services | 1,400 | | 1,400 | | | | 1,400 | | 1,400 | | | |
| General Supplies | | | | 4,000 | | 4,000 | 4,000 | | 4,000 | 370 | | 370 |

70

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|---|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Preschool Disabilities - Full Time (continued): | | | | | | | | | | | | |
| Textbooks | | 3,400 | 3,400 | 2,600 | | 2,600 | 2,600 | 3,400 | 6,000 | 2,600 | 2,999 | 5,599 |
| Other Objects | | 360 | 360 | | | | | 360 | 360 | | 360 | 360 |
| Total Preschool Handicapped - Full Time | 43,373 | 253,788 | 297,161 | 2,221 | 2,126 | 4,347 | 45,594 | 255,914 | 301,508 | 33,247 | 243,997 | 277,244 |
| Total Special Education | 430,918 | 9,423,904 | 9,854,822 | (24,200) | (696,798) | (720,998) | 406,718 | 8,727,106 | 9,133,824 | 352,338 | 8,605,301 | 8,957,639 |
| Basic Skills/Remedial: | | | | | | | | | | | | |
| Salaries of Teachers | | 1,018,162 | 1,018,162 | 6,170 | (99,085) | (92,915) | 6,170 | 919,077 | 925,247 | 6,170 | 912,499 | 918,669 |
| Other Salaries for Instruction | | 161,554 | 161,554 | 5,144 | (20,000) | (14,856) | 5,144 | 141,554 | 146,698 | 5,144 | 137,018 | 142,162 |
| Other Purchased Services | | 700 | 700 | | | | | 700 | 700 | | | |
| General Supplies | | 5,000 | 5,000 | | | | | 5,000 | 5,000 | | 1,577 | 1,577 |
| Total Basic Skills/Remedial | | 1,185,416 | 1,185,416 | 11,314 | (119,085) | (107,771) | 11,314 | 1,066,331 | 1,077,645 | 11,314 | 1,051,094 | 1,062,408 |
| Bilingual Education: | | | | | | | | | | | | |
| Salaries of Teachers | 935 | 206,704 | 207,639 | 425 | 25,826 | 26,251 | 1,360 | 232,530 | 233,890 | 1,360 | 231,172 | 232,532 |
| Other Salaries for Instruction | | 257 | 257 | | | | | 257 | 257 | | | |
| Other Purchased Services | | | | | | | | | | | | |
| General Supplies | | 1,933 | 1,933 | | | | | 1,933 | 1,933 | | 1,821 | 1,821 |
| Total Bilingual Education | 935 | 208,894 | 209,829 | 425 | 25,826 | 26,251 | 1,360 | 234,720 | 236,080 | 1,360 | 232,993 | 234,353 |
| Vocational Programs - Local Instruction: | | | | | | | | | | | | |
| Salaries of Teachers | | | | | | | | | | | | |
| Other Purchased Services | 6,555 | | 6,555 | | | | 6,555 | | 6,555 | 1,454 | | 1,454 |
| General Supplies | 4,371 | | 4,371 | | | | 4,371 | | 4,371 | 2,013 | | 2,013 |
| Total Vocational Programs - Local Instruction | 10,926 | | 10,926 | | | | 10,926 | | 10,926 | 3,467 | | 3,467 |
| School Sponsored Cocurricular Activities: | | | | | | | | | | | | |
| Salaries | 17,000 | 340,445 | 357,445 | 2,465 | | 2,465 | 19,465 | 340,445 | 359,910 | 17,673 | 296,363 | 314,036 |
| Purchased Services | 26,000 | 5,500 | 31,500 | (2,239) | | (2,239) | 23,761 | 5,500 | 29,261 | 10,205 | | 10,205 |
| Supplies and Materials | | 8,100 | 8,100 | | | | | 8,100 | 8,100 | | 1,043 | 1,043 |
| Total School Sponsored Cocurricular Activities | 43,000 | 354,045 | 397,045 | 226 | | 226 | 43,226 | 354,045 | 397,271 | 27,878 | 297,406 | 325,284 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | 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 |
| School Sponsored Athletics - Instruction: | | | | | | | | | | | | |
| Salaries | 288,180 | 1,800 | 289,980 | (15,728) | | (15,728) | 272,452 | 1,800 | 274,252 | 272,452 | | 272,452 |
| Purchased Services | 77,969 | | 77,969 | 3,000 | | 3,000 | 80,969 | | 80,969 | 78,066 | | 78,066 |
| Supplies and Materials | 91,691 | | 91,691 | (3,000) | | (3,000) | 88,691 | | 88,691 | 79,872 | | 79,872 |
| Total School Sponsored Athletics - Instruction | 457,840 | 1,800 | 459,640 | (15,728) | | (15,728) | 442,112 | 1,800 | 443,912 | 430,390 | | 430,390 |
| Before/After School Programs: | | | | | | | | | | | | |
| Salaries | | 254,345 | 254,345 | | (56,554) | (56,554) | | 197,791 | 197,791 | | 179,153 | 179,153 |
| Total Before/After School Programs | | 254,345 | 254,345 | | (56,554) | (56,554) | | 197,791 | 197,791 | | 179,153 | 179,153 |
| Summer School - Instruction: | | | | | | | | | | | | |
| Salaries | | 49,820 | 49,820 | | | | | 49,820 | 49,820 | | 32,026 | 32,026 |
| Total Summer School - Instruction | | 49,820 | 49,820 | | | | | 49,820 | 49,820 | | 32,026 | 32,026 |
| Summer School - Support Services: | | | | | | | | | | | | |
| Salaries | | | | | | | | | | | | |
| Total Summer School - Support Services | | | | | | | | | | | | |
| Alternative Education Program - Instruction: | | | | | | | | | | | | |
| Salaries | | 673,579 | 673,579 | | (119,844) | (119,844) | | 553,735 | 553,735 | | 546,832 | 546,832 |
| Other Salaries for Instruction | | 8,570 | 8,570 | | | | | 8,570 | 8,570 | | 8,440 | 8,440 |
| General Supplies | | | | | 295 | 295 | | 295 | 295 | | 295 | 295 |
| Total Alternative Education Program-Instruction | | 682,149 | 682,149 | | (119,549) | (119,549) | | 562,600 | 562,600 | | 555,567 | 555,567 |
| Alternative Education Program - Support Services: | | | | | | | | | | | | |
| Salaries | | 122,917 | 122,917 | | (26,111) | (26,111) | | 96,806 | 96,806 | | 94,732 | 94,732 |
| Total Alternative Education Program - Support Services | | 122,917 | 122,917 | | (26,111) | (26,111) | | 96,806 | 96,806 | | 94,732 | 94,732 |
| Total - Instruction | 2,612,784 | 37,223,396 | 39,836,180 | 57,908 | (1,962,133) | (1,904,225) | 2,670,692 | 35,261,263 | 37,931,955 | 2,445,022 | 34,854,512 | 37,299,534 |
| Undistributed Expenditures: | | | | | | | | | | | | |
| Instruction: | | | | | | | | | | | | |
| Tuition to Other LEA's - State Regular | 58,750 | | 58,750 | 128,675 | | 128,675 | 187,425 | | 187,425 | 187,425 | | 187,425 |
| Tuition to Other LEA's - State Special | 51,250 | | 51,250 | (12,014) | | (12,014) | 39,236 | | 39,236 | 39,235 | | 39,235 |
| Tuition to County Vocational School District - Regular | 305,000 | | 305,000 | 200,000 | | 200,000 | 505,000 | | 505,000 | 505,000 | | 505,000 |
| Tuition to County Vocational School District - Special | 302,500 | | 302,500 | (215,000) | | (215,000) | 87,500 | | 87,500 | 87,500 | | 87,500 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|---|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Instruction (continued): | | | | | | | | | | | | |
| Tuition to CSSD & Regional Day School | 2,438,598 | | 2,438,598 | (601,500) | | (601,500) | 1,837,098 | | 1,837,098 | 1,833,944 | | 1,833,944 |
| Tuition to Private Schools for the Handicapped - State | 446,431 | | 446,431 | (10,932) | | (10,932) | 435,499 | | 435,499 | 435,335 | | 435,335 |
| Tuition to Private Schools for the Handicapped - Out of State | | | | 58,400 | | 58,400 | 58,400 | | 58,400 | 53,600 | | 53,600 |
| Tuition - State Facilities | 208,000 | | 208,000 | (55,506) | | (55,506) | 152,494 | | 152,494 | 149,398 | | 149,398 |
| Tuition - Other | 109,756 | | 109,756 | 55,506 | | 55,506 | 165,262 | | 165,262 | 165,262 | | 165,262 |
| Total Undistributed Expenditures - Instruction | 3,920,285 | | 3,920,285 | (452,371) | | (452,371) | 3,467,914 | | 3,467,914 | 3,456,699 | | 3,456,699 |
| Attendance & Social Work Services: | | | | | | | | | | | | |
| Salaries | 189,820 | 326,716 | 516,536 | 8,244 | (118,402) | (110,158) | 198,064 | 208,314 | 406,378 | 197,684 | 208,056 | 405,740 |
| Other Purchased Services | | 7,000 | 7,000 | | (7,000) | (7,000) | | | | | | |
| Supplies and Materials | | 5,500 | 5,500 | | (5,500) | (5,500) | | | | | | |
| Total Attendance & Social Work Services | 189,820 | 339,216 | 529,036 | 8,244 | (130,902) | (122,658) | 198,064 | 208,314 | 406,378 | 197,684 | 208,056 | 405,740 |
| Health Services: | | | | | | | | | | | | |
| Salaries | 124,241 | 851,455 | 975,696 | (11,258) | (38,557) | (49,815) | 112,983 | 812,898 | 925,881 | 91,873 | 799,264 | 891,137 |
| Purchased Professional & Technical Services | 5,090 | 2,645 | 7,735 | 9,400 | (325) | 9,075 | 14,490 | 2,320 | 16,810 | 13,986 | 437 | 14,423 |
| Other Purchased Services | 200,143 | 1,125 | 201,268 | 59,299 | | 59,299 | 259,442 | 1,125 | 260,567 | 252,260 | | 252,260 |
| Supplies and Materials | 11,090 | 31,131 | 42,221 | 163 | (2,952) | (2,789) | 11,253 | 28,179 | 39,432 | 5,118 | 24,798 | 29,916 |
| Total Health Services | 340,564 | 886,356 | 1,226,920 | 57,604 | (41,834) | 15,770 | 398,168 | 844,522 | 1,242,690 | 363,237 | 824,499 | 1,187,736 |
| Other Support Services - Students - Related Services: | | | | | | | | | | | | |
| Salaries | 989,892 | | 989,892 | (11,157) | | (11,157) | 978,735 | | 978,735 | 977,049 | | 977,049 |
| Purchased Technical Services | | | | 14,711 | | 14,711 | 14,711 | | 14,711 | 14,711 | | 14,711 |
| Supplies and Materials | 12,000 | | 12,000 | 175 | | 175 | 12,175 | | 12,175 | 10,476 | | 10,476 |
| Total Other Support Services - Students - Related - Services | 1,001,892 | | 1,001,892 | 3,729 | | 3,729 | 1,005,621 | | 1,005,621 | 1,002,236 | | 1,002,236 |
| Other Support Services - Students - Extra Services: | | | | | | | | | | | | |
| Purchased Professional/Educational Services | 1,102,060 | | 1,102,060 | (117,679) | | (117,679) | 984,381 | | 984,381 | 984,029 | | 984,029 |
| Total Other Support Services - Students - Extra Services | 1,102,060 | | 1,102,060 | (117,679) | | (117,679) | 984,381 | | 984,381 | 984,029 | | 984,029 |
| Other Support Services - Students - Regular: | | | | | | | | | | | | |
| Salaries of Other Professional Staff | 70,930 | 1,803,099 | 1,874,029 | 23,198 | (75,413) | (52,215) | 94,128 | 1,727,686 | 1,821,814 | 93,598 | 1,711,763 | 1,805,361 |
| Salaries of Secretarial & Clerical Assistants | 55,649 | | 55,649 | | | | 55,649 | | 55,649 | 54,828 | | 54,828 |
| Purchased Professional/Educational Services | | 3,550 | 3,550 | | | | | 3,550 | 3,550 | | 35 | 35 |
| Purchased Technical Services | | 3,500 | 3,500 | | | | | 3,500 | 3,500 | | | |

73

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|---|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Other Support Services - Students - Regular (continued): | | | | | | | | | | | | |
| Other Purchased Services | 47,126 | 1,975 | 49,101 | 1,000 | | 1,000 | 48,126 | 1,975 | 50,101 | 46,363 | | 46,363 |
| Supplies and Materials | 25,000 | 27,055 | 52,055 | (18,055) | (7,331) | (25,386) | 6,945 | 19,724 | 26,669 | 2,804 | 14,401 | 17,205 |
| Total Other Support Services - Students - Regular | 198,705 | 1,839,179 | 2,037,884 | 6,143 | (82,744) | (76,601) | 204,848 | 1,756,435 | 1,961,283 | 197,593 | 1,726,199 | 1,923,792 |
| Other Support Services - Students - Special Services: | | | | | | | | | | | | |
| Salaries of Other Professional Staff | 1,900,200 | | 1,900,200 | (12,958) | | (12,958) | 1,887,242 | | 1,887,242 | 1,887,080 | | 1,887,080 |
| Salaries of Secretarial & Clerical Assistants | 421,542 | | 421,542 | (80,800) | | (80,800) | 340,742 | | 340,742 | 340,741 | | 340,741 |
| Purchased Professional/Educational Services | 90,000 | | 90,000 | (12,800) | | (12,800) | 77,200 | | 77,200 | 63,951 | | 63,951 |
| Miscellaneous Purchased Services | 58,000 | | 58,000 | (3,870) | | (3,870) | 54,130 | | 54,130 | 36,286 | | 36,286 |
| Supplies and Materials | 70,000 | | 70,000 | (21,350) | | (21,350) | 48,650 | | 48,650 | 48,649 | | 48,649 |
| Other Objects | 4,000 | | 4,000 | | | | 4,000 | | 4,000 | 75 | | 75 |
| Total Other Support Services - Students - Special Services | 2,543,742 | | 2,543,742 | (131,778) | | (131,778) | 2,411,964 | | 2,411,964 | 2,376,782 | | 2,376,782 |
| Support Services - Instruction Staff: | | | | | | | | | | | | |
| Salaries of Supervisors of Instruction | 924,068 | 1,800 | 925,868 | (133,304) | (1,007) | (134,311) | 790,764 | 793 | 791,557 | 790,726 | | 790,726 |
| Salaries of Other Professional Staff | 50,000 | 71,702 | 121,702 | (18,230) | (29,888) | (48,118) | 31,770 | 41,814 | 73,584 | 19,705 | 36,065 | 55,770 |
| Salaries of Secretarial & Clerical Assistants | 75,436 | | 75,436 | 50 | | 50 | 75,486 | | 75,486 | 75,486 | | 75,486 |
| Salaries of Facilitators, Math & Literacy | 136,813 | 59,991 | 196,804 | (87,763) | | (87,763) | 49,050 | 59,991 | 109,041 | 49,049 | 59,118 | 108,167 |
| Purchased Professional/Educational Services | 120,000 | | 120,000 | 23,543 | | 23,543 | 143,543 | | 143,543 | 143,543 | | 143,543 |
| Other Purchased Services | 25,930 | | 25,930 | (10,293) | | (10,293) | 15,637 | | 15,637 | 4,811 | | 4,811 |
| Supplies and Materials | 10,090 | 30,900 | 40,990 | (851) | (19,234) | (20,085) | 9,239 | 11,666 | 20,905 | 2,687 | 10,256 | 12,943 |
| Total Support Services - Instructional Staff | 1,342,337 | 164,393 | 1,506,730 | (226,848) | (50,129) | (276,977) | 1,115,489 | 114,264 | 1,229,753 | 1,086,007 | 105,439 | 1,191,446 |
| Educational Media Services/School Library: | | | | | | | | | | | | |
| Salaries | 416,850 | 1,168,879 | 1,585,729 | (43,897) | (33,266) | (77,163) | 372,953 | 1,135,613 | 1,508,566 | 371,272 | 1,132,345 | 1,503,617 |
| Purchased Professional & Technical Services | 226,045 | 8,400 | 234,445 | 45,223 | 692 | 45,915 | 271,268 | 9,092 | 280,360 | 208,995 | 7,666 | 216,661 |
| Other Purchased Services | 11,196 | 628 | 11,824 | 14,032 | | 14,032 | 25,228 | 628 | 25,856 | 18,680 | | 18,680 |
| Supplies and Materials | 163,544 | 213,573 | 377,117 | 424,852 | (34,577) | 390,275 | 588,396 | 178,996 | 767,392 | 474,704 | 173,805 | 648,509 |
| Total Educational Media Services/School Library | 817,635 | 1,391,480 | 2,209,115 | 440,210 | (67,151) | 373,059 | 1,257,845 | 1,324,329 | 2,582,174 | 1,073,651 | 1,313,816 | 2,387,467 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | 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 |
| Instructional Staff Training Services: | | | | | | | | | | | | |
| Purchased Professional/Educational Services | | 22,500 | 22,500 | | (22,500) | (22,500) | | | | | | |
| Total Instructional Staff Training Services | | 22,500 | 22,500 | | (22,500) | (22,500) | | | | | | |
| Support Services General Administration: | | | | | | | | | | | | |
| Salaries | 250,639 | | 250,639 | (10,625) | | (10,625) | 240,014 | | 240,014 | 238,221 | | 238,221 |
| Legal Services | 75,000 | | 75,000 | 23,783 | | 23,783 | 98,783 | | 98,783 | 98,783 | | 98,783 |
| Audit Fees | 37,000 | | 37,000 | (3,180) | | (3,180) | 33,820 | | 33,820 | 33,820 | | 33,820 |
| Architectural/Engineering Fees | 30,000 | | 30,000 | 7,641 | | 7,641 | 37,641 | | 37,641 | 34,828 | | 34,828 |
| Other Purchased Professional Services | 47,700 | | 47,700 | (2,000) | | (2,000) | 45,700 | | 45,700 | 37,178 | | 37,178 |
| Telephone/Communications | 139,900 | | 139,900 | 8,000 | | 8,000 | 147,900 | | 147,900 | 141,211 | | 141,211 |
| BOE Other Purchased Services | 6,000 | | 6,000 | (5,250) | | (5,250) | 750 | | 750 | 200 | | 200 |
| Other Purchased Services | 80,889 | | 80,889 | 10,767 | | 10,767 | 91,656 | | 91,656 | 90,353 | | 90,353 |
| General Supplies | 15,000 | | 15,000 | (1,500) | | (1,500) | 13,500 | | 13,500 | 5,746 | | 5,746 |
| Judgements Against School District | 10,000 | | 10,000 | (2,250) | | (2,250) | 7,750 | | 7,750 | 7,750 | | 7,750 |
| BOE Membership Dues & Fees | 28,341 | | 28,341 | | | | 28,341 | | 28,341 | 26,663 | | 26,663 |
| Total Support Services General Administration | 720,469 | | 720,469 | 25,386 | | 25,386 | 745,855 | | 745,855 | 714,753 | | 714,753 |
| Support Services School Administration: | | | | | | | | | | | | |
| Salaries of Principals & Assistant Principals | | 1,982,979 | 1,982,979 | 26,834 | 4,956 | 31,790 | 26,834 | 1,987,935 | 2,014,769 | 26,834 | 1,980,248 | 2,007,082 |
| Salaries of Other Professional Staff | | | | | | | | | | | | |
| Salaries of Secretarial & Clerical Assistants | 56,037 | 1,277,831 | 1,333,868 | 49,726 | (86,225) | (36,499) | 105,763 | 1,191,606 | 1,297,369 | 97,834 | 1,188,758 | 1,286,592 |
| Other Salaries | | 155,384 | 155,384 | 5,669 | (7,089) | (1,420) | 5,669 | 148,295 | 153,964 | 5,669 | 148,295 | 153,964 |
| Other Purchased Services | 1,820 | 9,657 | 11,477 | | | | 1,820 | 9,657 | 11,477 | | 3,338 | 3,338 |
| Supplies and Materials | | 22,100 | 22,100 | | (4,120) | (4,120) | | 17,980 | 17,980 | | 9,091 | 9,091 |
| Other Objects | | 10,250 | 10,250 | 2,131 | (10,250) | (8,119) | 2,131 | | | 2,131 | | 2,131 |
| Total Support Services School Administration | 57,857 | 3,458,201 | 3,516,058 | 84,360 | (102,728) | (18,368) | 142,217 | 3,355,473 | 3,497,690 | 132,468 | 3,329,730 | 3,462,198 |
| Central Services: | | | | | | | | | | | | |
| Salaries | 989,392 | | 989,392 | (62,000) | | (62,000) | 927,392 | | 927,392 | 925,358 | | 925,358 |
| Purchased Professional Services | 104,000 | | 104,000 | (6,854) | | (6,854) | 97,146 | | 97,146 | 86,952 | | 86,952 |
| Purchased Technical Services | 40,865 | | 40,865 | 5,875 | | 5,875 | 46,740 | | 46,740 | 43,296 | | 43,296 |
| Other Purchased Services | 33,100 | | 33,100 | (19,738) | | (19,738) | 13,362 | | 13,362 | 9,216 | | 9,216 |
| Supplies and Materials | 127,500 | | 127,500 | (20,950) | | (20,950) | 106,550 | | 106,550 | 83,716 | | 83,716 |
| Miscellaneous Expenditures | 61,000 | | 61,000 | 2,869 | | 2,869 | 63,869 | | 63,869 | 56,416 | | 56,416 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | 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 |
| Total Central Services | 1,355,857 | | 1,355,857 | (100,798) | | (100,798) | 1,255,059 | | 1,255,059 | 1,204,954 | | 1,204,954 |
| Administrative Information Technology: | | | | | | | | | | | | |
| Salaries | 525,145 | | 525,145 | (21,000) | | (21,000) | 504,145 | | 504,145 | 500,183 | | 500,183 |
| Purchased Technical Services | 75,865 | | 75,865 | 3,750 | | 3,750 | 79,615 | | 79,615 | 68,774 | | 68,774 |
| Total Administrative Information Technology | 601,010 | | 601,010 | (17,250) | | (17,250) | 583,760 | | 583,760 | 568,957 | | 568,957 |
| Allowable Maintenance for School Facilities: | | | | | | | | | | | | |
| Salaries | 212,568 | | 212,568 | | | | 212,568 | | 212,568 | 212,568 | | 212,568 |
| Cleaning, Repair & Maintenance Services | 40,000 | | 40,000 | (40,000) | | (40,000) | | | | | | |
| Total Allowable Maintenance for School Facilities | 252,568 | | 252,568 | (40,000) | | (40,000) | 212,568 | | 212,568 | 212,568 | | 212,568 |
| Custodial Services: | | | | | | | | | | | | |
| Salaries | 3,126,575 | | 3,126,575 | (172,895) | | (172,895) | 2,953,680 | | 2,953,680 | 2,937,388 | | 2,937,388 |
| Purchased Professional & Technical Services | 120,500 | | 120,500 | (6,000) | | (6,000) | 114,500 | | 114,500 | 87,226 | | 87,226 |
| Cleaning, Repair & Maintenance Services | 699,507 | | 699,507 | 221,144 | | 221,144 | 920,651 | | 920,651 | 768,409 | | 768,409 |
| Other Purchased Property Services | 95,000 | | 95,000 | (8,628) | | (8,628) | 86,372 | | 86,372 | 84,702 | | 84,702 |
| Insurance | 373,536 | | 373,536 | (11,645) | | (11,645) | 361,891 | | 361,891 | 361,891 | | 361,891 |
| Miscellaneous Purchased Services | 43,760 | | 43,760 | | | | 43,760 | | 43,760 | 29,447 | | 29,447 |
| General Supplies | 758,639 | | 758,639 | (39,454) | | (39,454) | 719,185 | | 719,185 | 686,947 | | 686,947 |
| Energy (Electricity) | 2,459,500 | | 2,459,500 | (959,500) | | (959,500) | 1,500,000 | | 1,500,000 | 1,455,415 | | 1,455,415 |
| Energy (Gas) | | | | 542,200 | | 542,200 | 542,200 | | 542,200 | 523,205 | | 523,205 |
| Other Objects | 11,500 | | 11,500 | | | | 11,500 | | 11,500 | 5,422 | | 5,422 |
| Total Custodial Services | 7,688,517 | | 7,688,517 | (434,778) | | (434,778) | 7,253,739 | | 7,253,739 | 6,940,052 | | 6,940,052 |
| Care & Upkeep of Grounds: | | | | | | | | | | | | |
| Salaries | 153,046 | | 153,046 | (70,088) | | (70,088) | 82,958 | | 82,958 | 78,190 | | 78,190 |
| Total Care and Upkeep of Grounds | 153,046 | | 153,046 | (70,088) | | (70,088) | 82,958 | | 82,958 | 78,190 | | 78,190 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | 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 |
| Security: | | | | | | | | | | | | |
| Salaries | 95,901 | 811,599 | 907,500 | 570 | (64,292) | (63,722) | 96,471 | 747,307 | 843,778 | 91,433 | 744,154 | 835,587 |
| Purchased Professional & Technical Services | 5,000 | 2,200 | 7,200 | 7,167 | (2,200) | 4,967 | 12,167 | | 12,167 | 9,142 | | 9,142 |
| General Supplies | 33,480 | 1,000 | 34,480 | 6,501 | | 6,501 | 39,981 | 1,000 | 40,981 | 37,228 | | 37,228 |
| Total Security | 134,381 | 814,799 | 949,180 | 14,238 | (66,492) | (52,254) | 148,619 | 748,307 | 896,926 | 137,803 | 744,154 | 881,957 |
| Student Transportation Services: | | | | | | | | | | | | |
| Salaries for Pupil Transportation (Between Home & School) - Regular | 1,852,121 | | 1,852,121 | (74,650) | | (74,650) | 1,777,471 | | 1,777,471 | 1,767,045 | | 1,767,045 |
| Salaries for Pupil Transportation (Between Home & School) - Special Education | 575,049 | | 575,049 | 152,834 | | 152,834 | 727,883 | | 727,883 | 722,984 | | 722,984 |
| Cleaning, Repair & Maintenance Services | 52,400 | | 52,400 | 19,000 | | 19,000 | 71,400 | | 71,400 | 66,352 | | 66,352 |
| Contracted Services (Between Home & School) - Vendors | 1,362,720 | | 1,362,720 | (493,578) | | (493,578) | 869,142 | | 869,142 | 868,006 | | 868,006 |
| Contracted Services (Other Than Between Home & School) - Vendors | | | | | | | | | | | | |
| Contracted Services (Aid in Lieu Payments) Nonpublic Schools | 89,000 | | 89,000 | (12,000) | | (12,000) | 77,000 | | 77,000 | 61,408 | | 61,408 |
| Miscellaneous Purchased Services - Transportation | 59,228 | | 59,228 | 9,282 | | 9,282 | 68,510 | | 68,510 | 65,894 | | 65,894 |
| Supplies and Materials | 719,491 | | 719,491 | 96,002 | | 96,002 | 815,493 | | 815,493 | 810,979 | | 810,979 |
| Other Objects | 3,000 | | 3,000 | | | | 3,000 | | 3,000 | 2,345 | | 2,345 |
| Total Student Transportation Services | 4,713,009 | | 4,713,009 | (303,110) | | (303,110) | 4,409,899 | | 4,409,899 | 4,365,013 | | 4,365,013 |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | | |
| Social Security | 1,725,000 | | 1,725,000 | (376,004) | | (376,004) | 1,348,996 | | 1,348,996 | 1,348,995 | | 1,348,995 |
| TPAF Contributions | | | | | 482 | 482 | | 482 | 482 | | 482 | 482 |
| PERS Contributions | | | | | 256,459 | 256,459 | | 256,459 | 256,459 | | 256,459 | 256,459 |
| TPAF Contributions - ERIP | | | | | | | | | | | | |
| Other Retirement Contributions - Regular | 1,410,247 | | 1,410,247 | | | | 1,410,247 | | 1,410,247 | 1,410,247 | | 1,410,247 |
| Other Retirement Contributions - ERIP | | | | | | | | | | | | |
| Unemployment Compensation | | | | 100,000 | | 100,000 | 100,000 | | 100,000 | 100,000 | | 100,000 |
| Workmen's Compensation | 722,368 | | 722,368 | (12,113) | | (12,113) | 710,255 | | 710,255 | 702,022 | | 702,022 |
| Health Benefits | 537,750 | 15,753,245 | 16,290,995 | 537,763 | 380,523 | 918,286 | 1,075,513 | 16,133,768 | 17,209,281 | 1,075,512 | 16,125,656 | 17,201,168 |
| Tuition Reimbursements | 107,250 | | 107,250 | | | | 107,250 | | 107,250 | 99,296 | | 99,296 |
| Total Unallocated Benefits - Employee Benefits | 4,502,615 | 15,753,245 | 20,255,860 | 249,646 | 637,464 | 887,110 | 4,752,261 | 16,390,709 | 21,142,970 | 4,736,072 | 16,382,597 | 21,118,669 |
| Nonbudgeted: | | | | | | | | | | | | |
| On-Behalf TPAF Pension Contributions | | | | | | | | | | 3,142,031 | | 3,142,031 |
| Reimbursed TPAF Social Security Contributions | | | | | | | | | | 3,320,604 | | 3,320,604 |

77

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|--|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Total Undistributed Expenditures | 31,636,369 | 24,669,369 | 56,305,738 | (1,005,140) | 72,984 | (932,156) | 30,631,229 | 24,742,353 | 55,373,582 | 36,291,383 | 24,634,490 | 60,925,873 |
| Total Expenditures - Current Expense | 34,249,153 | 61,892,765 | 96,141,918 | (947,232) | (1,889,149) | (2,836,381) | 33,301,921 | 60,003,616 | 93,305,537 | 38,736,405 | 59,489,002 | 98,225,407 |
| Capital Outlay: | | | | | | | | | | | | |
| Interest Deposit on Maintenance Reserve | 17,340 | | 17,340 | | | | | | 17,340 | | 17,340 | |
| Interest Deposit on Capital Reserve | 35,862 | | 35,862 | | | | | | 35,862 | | 35,862 | |
| Equipment: | | | | | | | | | | | | |
| Regular Programs - Instruction: | | | | | | | | | | | | |
| Grades 1 - 5 | | | | | 28,069 | 28,069 | | | 28,069 | | 28,069 | 27,207 |
| Grades 9 - 12 | | | | | 5,200 | 5,200 | | | 5,200 | | 5,200 | 5,006 |
| Learning and/or Language Disabilities | | 2,000 | 2,000 | | (1,000) | (1,000) | | | 1,000 | | 1,000 | |
| Resource Room | | 2,000 | 2,000 | | | | | | 2,000 | | 2,000 | |
| Undistributed Expenditures: | | | | | | | | | | | | |
| Improvement of Instruction | | | | | | | | | | | | |
| Services - Instruction Staff | 15,836 | | 15,836 | 111,015 | | 111,015 | 126,851 | | 126,851 | 97,892 | | 97,892 |
| Educational Media Services/School Library | | | | | | | | | | | | |
| Central Services | | | | | | | | | | | | |
| Administrative Information Technology | 18,217 | | 18,217 | | | | 18,217 | | 18,217 | 18,217 | | 18,217 |
| Operation & Maintenance of Plant Services | | | | 84,248 | | 84,248 | 84,248 | | 84,248 | 52,457 | | 52,457 |
| Student Transportation: | | | | | | | | | | | | |
| Non-Instructional Equipment | | | | 1,419,107 | | 1,419,107 | 1,419,107 | | 1,419,107 | 742,676 | | 742,676 |
| Undistributed Expenditures (continued): | | | | | | | | | | | | |
| Noninstructional Services | | | | | | | | | | | | |
| Total Equipment | 87,255 | 4,000 | 91,255 | 1,614,370 | 32,269 | 1,646,639 | 1,701,625 | 36,269 | 1,737,894 | 911,242 | 32,213 | 943,455 |
| Facilities Acquisition & Construction Services: | | | | | | | | | | | | |
| Other Purchased Professional/ | | | | | | | | | | | | |
| Technical Services | | | | 378,362 | | 378,362 | 378,362 | | 378,362 | 108,085 | | 108,085 |
| Construction Services | 100,000 | | 100,000 | 1,872,558 | | 1,872,558 | 1,972,558 | | 1,972,558 | 190,787 | | 190,787 |
| Total Facilities Acquisition & Construction Services | 100,000 | | 100,000 | 2,250,920 | | 2,250,920 | 2,350,920 | | 2,350,920 | 298,872 | | 298,872 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|--|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Total Capital Outlay | 187,255 | 4,000 | 191,255 | 3,865,290 | 32,269 | 3,897,559 | 4,052,545 | 36,269 | 4,088,814 | 1,210,114 | 32,213 | 1,242,327 |
| Adult Education - Local: | | | | | | | | | | | | |
| Salaries of Teachers | 17,000 | | 17,000 | 5,736 | | 5,736 | 22,736 | | 22,736 | 14,250 | | 14,250 |
| Personal Services - Employee Benefits | | | | 1,561 | | 1,561 | 1,561 | | 1,561 | 1,312 | | 1,312 |
| Total Adult Education - Local | 17,000 | | 17,000 | 7,297 | | 7,297 | 24,297 | | 24,297 | 15,562 | | 15,562 |
| Evening School Foreign Born: | | | | | | | | | | | | |
| Salaries of Teachers | 2,200 | | 2,200 | (2,200) | | (2,200) | | | | | | |
| General Supplies | 700 | | 700 | | | | 700 | | 700 | | | |
| Textbooks | 1,000 | | 1,000 | | | | 1,000 | | 1,000 | | | |
| Total Evening School Foreign Born | 3,900 | | 3,900 | (2,200) | | (2,200) | 1,700 | | 1,700 | | | |
| Total Special Schools | 20,900 | | 20,900 | 5,097 | | 5,097 | 25,997 | | 25,997 | 15,562 | | 15,562 |
| Total Expenditures | 34,457,308 | 61,896,765 | 96,354,073 | 2,923,155 | (1,856,880) | 1,066,275 | 37,380,463 | 60,039,885 | 97,420,348 | 39,962,081 | 59,521,215 | 99,483,296 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources /(Uses) | 59,290,786 | (61,896,765) | (2,605,979) | (2,923,155) | 1,856,880 | (1,066,275) | 56,367,631 | (60,039,885) | (3,672,254) | 61,463,935 | (59,521,215) | 1,942,720 |
| Other Financing Sources/(Uses): | | | | | | | | | | | | |
| Food Services: | | | | | | | | | | | | |
| Transfer to Cover Deficit | | | | | | | | | | | | |
| Operating Transfer Out - Charter Schools | (400,000) | | (400,000) | (212,343) | | (212,343) | (612,343) | | (612,343) | (609,916) | | (609,916) |
| Operating Transfer Out - Special Revenue | | | | | | | | | | | | |
| Operating Transfer In - Contribution to Whole School Reform | | 61,896,765 | 61,896,765 | | (1,878,024) | (1,878,024) | | 60,018,741 | 60,018,741 | | 59,513,263 | 59,513,263 |
| Operating Transfer Out - Contribution to Whole School Reform | (61,896,765) | | (61,896,765) | 1,878,024 | | 1,878,024 | (60,018,741) | | (60,018,741) | (59,513,263) | | (59,513,263) |
| Total Other Financing Sources/(Uses) | (62,296,765) | 61,896,765 | (400,000) | 1,665,681 | (1,878,024) | (212,343) | (60,631,084) | 60,018,741 | (612,343) | (60,123,179) | 59,513,263 | (609,916) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (3,005,979) | | (3,005,979) | (1,257,474) | (21,144) | (1,278,618) | (4,263,453) | (21,144) | (4,284,597) | 1,340,756 | (7,952) | 1,332,804 |
| Fund Balances, July 1 | 14,860,613 | 21,144 | 14,881,757 | | | | 14,860,613 | 21,144 | 14,881,757 | 14,860,613 | 21,144 | 14,881,757 |
| Fund Balances, June 30 | \$11,854,634 | 21,144 | 11,875,778 | (1,257,474) | (21,144) | (1,278,618) | 10,597,160 | | 10,597,160 | 16,201,369 | 13,192 | 16,214,561 |

79

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 AMERICAN RECOVERY AND REINVESTMENTS ACT -
 BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| ACCOUNT NUMBER | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|------------------|--------------|--------|---|-----------------|------------------|--------------|-----------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Federal Sources: | | | | | | | | | | |
| American Recovery & Reinvestment Act: | | | | | | | | | | |
| Education Stabilization Fund | 16-4520 | \$ - | | | | | | 7,474,553 | 7,474,553 | 7,474,553 |
| Government Services Fund | 17-4521 | | | | | | | 289,351 | 289,351 | 289,351 |
| Total Federal Sources | | | | | | | 7,763,904 | 7,763,904 | 7,763,904 | |
| Total Revenues | | | | | | | 7,763,904 | 7,763,904 | 7,763,904 | |
| Expenditures: | | | | | | | | | | |
| American Recovery & Reinvestment Act: | | | | | | | | | | |
| Education Stabilization Fund: | | | | | | | | | | |
| Salaries of Supervisors of | | | | | | | | | | |
| Instruction | 16-000-221-102 | | | | | | | 302,748 | 302,748 | 302,748 |
| Salaries of Principals & Assistant | | | | | | | | | | |
| Principals | 16-000-240-103 | | | | | | | 736,838 | 736,838 | 736,838 |
| Salaries of Secretarial & Clerical | | | | | | | | | | |
| Assistants | 16-000-240-105 | | | | | | | 592,086 | 592,086 | 592,086 |
| Health Benefits | 16-000-291-270 | | | | | | | 1,635,000 | 1,635,000 | 1,635,000 |
| Salaries - Grades 1- 5 | 16-120-100-101 | | | | | | | 2,274,008 | 2,274,008 | 2,274,008 |
| Salaries - Grades 6 - 8 | 16-130-100-101 | | | | | | | 877,760 | 877,760 | 877,760 |
| Salaries - Grades 9 - 12 | 16-140-100-101 | | | | | | | 1,056,113 | 1,056,113 | 1,056,113 |
| Total ESF Expenditures | | | | | | | 7,474,553 | 7,474,553 | 7,474,553 | |
| Government Services Fund: | | | | | | | | | | |
| Salaries - Grades 9 - 12 | 17-140-100-101 | | | | | | | 289,351 | 289,351 | 289,351 |
| Total GSF Expenditures | | | | | | | 289,351 | 289,351 | 289,351 | |
| Total American Recovery & Reinvestment Act | | | | | | | 7,763,904 | 7,763,904 | 7,763,904 | |
| Total Expenditures | | | | | | | 7,763,904 | 7,763,904 | 7,763,904 | |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures | | \$ - | - | - | - | - | - | - | - | - |

08

PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| | JUNE 30, 2011 | | | | VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-----------------|------------|---|--------------------|---------------------|-----------------|------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| REVENUES | | | | | | | | | | |
| State Sources | \$7,346,355 | 3,000 | 7,349,355 | 7,112,549 | (236,806) | 6,979,675 | 194,310 | 7,173,985 | 6,803,255 | (370,730) |
| Federal Sources | 3,571,890 | 1,297,412 | 4,869,302 | 4,209,484 | (659,818) | 5,795,588 | 34,129 | 5,829,717 | 4,416,619 | (1,413,098) |
| Total Revenues | 10,918,245 | 1,300,412 | 12,218,657 | 11,322,033 | (896,624) | 12,775,263 | 228,439 | 13,003,702 | 11,219,874 | (1,783,828) |
| EXPENDITURES: | | | | | | | | | | |
| Instruction: | | | | | | | | | | |
| Salaries of Teachers | 3,429,182 | 74,074 | 3,503,256 | 3,134,159 | 369,097 | 3,429,182 | 104,673 | 3,533,855 | 2,997,661 | 536,194 |
| Other Salaries for Instruction | 1,160,820 | 49,740 | 1,210,560 | 1,175,328 | 35,232 | 1,160,820 | (5,908) | 1,154,912 | 1,123,526 | 31,386 |
| Purchased Professional Services | 122,802 | (65,058) | 57,744 | 37,820 | 19,924 | 122,802 | (10,320) | 112,482 | 91,073 | 21,409 |
| Other Purchased Services | 2,061,481 | (258,042) | 1,803,439 | 1,771,729 | 31,710 | 2,061,481 | (1,575) | 2,059,906 | 1,841,387 | 218,519 |
| General Supplies | 364,010 | 108,468 | 472,478 | 425,148 | 47,330 | 364,010 | 55,611 | 419,621 | 274,501 | 145,120 |
| Other Objects | 14,658 | 1,507 | 16,165 | 12,677 | 3,488 | 14,658 | (6,797) | 7,861 | 1,285 | 6,576 |
| Total Instruction | 7,152,953 | (89,311) | 7,063,642 | 6,556,861 | 506,781 | 7,152,953 | 135,684 | 7,288,637 | 6,329,433 | 959,204 |
| Support Services: | | | | | | | | | | |
| Salaries of Supervisors | 300,585 | (24,604) | 275,981 | 227,966 | 48,015 | 300,585 | (7,145) | 293,440 | 283,263 | 10,177 |
| Salaries of Other Professional Staff | 36,874 | 135,371 | 172,245 | 140,871 | 31,374 | 36,874 | (7,436) | 29,438 | 29,438 | |
| Salaries of Secretarial & Clerical Assistants | 100,708 | 13,181 | 113,889 | 104,774 | 9,115 | 100,708 | (7,911) | 92,797 | 87,797 | 5,000 |
| Other Salaries | 661,947 | 15,973 | 677,920 | 649,116 | 28,804 | 661,947 | (19,810) | 642,137 | 633,048 | 9,089 |
| Personal Services - Employee Benefits | 879,932 | 111,520 | 991,452 | 986,219 | 5,233 | 879,932 | 132,903 | 1,012,835 | 927,651 | 85,184 |
| Purchased Professional Services | 925,755 | 1,353,625 | 2,279,380 | 2,113,922 | 165,458 | 2,525,410 | (89,052) | 2,436,358 | 1,997,928 | 438,430 |
| Other Purchased Services | 492,374 | (269,065) | 223,309 | 214,755 | 8,554 | 492,374 | (24,880) | 467,494 | 429,670 | 37,824 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|---------------------------|---------------------|-------------------|-------------------|---|--------------------|---------------------|-------------------|-------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| | Expenditures (continued): | | | | | | | | | |
| Travel | 32,651 | (9,497) | 23,154 | 11,249 | 11,905 | 32,651 | (2,954) | 29,697 | 15,465 | 14,232 |
| Miscellaneous Purchased Services | 70,167 | (44,152) | 26,015 | 7,457 | 18,558 | 70,167 | (2,369) | 67,798 | 13,229 | 54,569 |
| Supplies & Materials | 50,585 | 33,278 | 83,863 | 80,303 | 3,560 | 50,585 | 39,507 | 90,092 | 46,128 | 43,964 |
| Miscellaneous Expenditures | 3,310 | 3,195 | 6,505 | 439 | 6,066 | 3,310 | (1,005) | 2,305 | 437 | 1,868 |
| Total Support Services | 3,554,888 | 1,318,825 | 4,873,713 | 4,537,071 | 336,642 | 5,154,543 | 9,848 | 5,164,391 | 4,464,054 | 700,337 |
| Facilities Acquisition & Construction Services: | | | | | | | | | | |
| Instructional Equipment | 97,598 | 77,739 | 175,337 | 149,618 | 25,719 | \$252,456 | (7,747) | 244,709 | 233,728 | 10,981 |
| Noninstructional Equipment | 8,480 | (4,980) | 3,500 | | 3,500 | 95,311 | 90,654 | 185,965 | 176,985 | 8,980 |
| Construction Services | 104,326 | (1,861) | 102,465 | 78,483 | 23,982 | 120,000 | | 120,000 | 15,674 | 104,326 |
| Total Facilities Acquisition & Construction Services | 210,404 | 70,898 | 281,302 | 228,101 | 53,201 | 467,767 | 82,907 | 550,674 | 426,387 | 124,287 |
| Total Expenditures | 10,918,245 | 1,300,412 | 12,218,657 | 11,322,033 | 896,624 | 12,775,263 | 228,439 | 13,003,702 | 11,219,874 | 1,783,828 |
| Total Outflows | 10,918,245 | 1,300,412 | 12,218,657 | 11,322,033 | 896,624 | 12,775,263 | 228,439 | 13,003,702 | 11,219,874 | 1,783,828 |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures & Other Financing Sources/(Uses) | \$ - | - | - | - | - | - | - | - | - | - |

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**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-Series) | \$101,426,016 | 11,322,033 |
| Difference - Budget to GAAP: | | |
| State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes. | 8,198,731 | |
| State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year. | (7,724,761) | |
| Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized. | | |
| Prior Year | | 236,745 |
| Current Year | | (796,902) |
| <hr/> | | |
| Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2) | <u>\$101,899,986</u> | <u>10,761,876</u> |
| Uses/outflows of resources: | | |
| Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule | \$99,483,296 | 11,322,033 |
| Differences - budget to GAAP | | |
| Encumbrances for supplies and equipment ordered but not received is reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes. | | (560,157) |
| <hr/> | | |
| Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2) | <u>\$99,483,296</u> | <u>10,761,876</u> |

N-1 The general fund budget uses GAAP basis therefore no reconciliation is necessary.

OTHER SUPPLEMENTARY INFORMATION

D. School Based Budget Schedules

PEMBERTON TOWNSHIP BOARD OF EDUCATION
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2011
(With Comparative Totals for June 30, 2010)

| | OPERATING FUND FUND 11-13 | BLENDED RESOURCE FUND 15 | 2011 | 2010 |
|--|---------------------------------|--------------------------------|-------------------|-------------------|
| ASSETS | | | | |
| Cash & Investments | \$9,944,656 | 822,306 | 10,766,962 | 8,562,748 |
| Accounts Receivable: | | | | |
| State Aid | 8,251,403 | | 8,251,403 | 8,619,037 |
| Tuition | 101,842 | | 101,842 | 51,707 |
| Interfunds | 677,438 | | 677,438 | 580,377 |
| Total Assets | \$18,975,339 | 822,306 | 19,797,645 | 17,813,869 |
| LIABILITIES & FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$293,269 | 108,351 | 401,620 | 794,380 |
| Due Pemberton Borough | | | | 100,000 |
| Accrued Salaries Payable | 729,702 | 700,763 | 1,430,465 | 284,631 |
| Deferred Revenue | | | | 2,599 |
| Blue Cross/Blue Shield - IBNR Claims Reserve | 1,750,999 | | 1,750,999 | 1,750,502 |
| Total Liabilities | 2,773,970 | 809,114 | 3,583,084 | 2,932,112 |
| Fund Balances: | | | | |
| Restricted for: | | | | |
| Reserve for Federal Impact Aid | | | | 882,529 |
| Tuition Reserve | 247,736 | | 247,736 | 471,712 |
| Emergency Reserve | 1,000,000 | | 1,000,000 | 1,123,703 |
| Maintenance Reserve | 1,950,000 | | 1,950,000 | 1,700,000 |
| Capital Reserve | 2,698,335 | | 2,698,335 | 3,515,806 |
| Capital Reserve - Designated for Subsequent Year's Expenditures | 2,000,000 | | 2,000,000 | |
| Reserved - Designated for Subsequent Year's Expenditures | | | | 765,630 |
| Assigned to: | | | | |
| Designated for Subsequent Year's Expenditures | 2,005,979 | | 2,005,979 | 2,240,349 |
| Other Purposes | 3,087,199 | 13,192 | 3,100,391 | 1,278,617 |
| Unassigned: | | | | |
| General Fund | 3,212,120 | | 3,212,120 | 2,903,411 |
| Total Fund Balances | 16,201,369 | 13,192 | 16,214,561 | 14,881,757 |
| Total Liabilities & Fund Balances | \$18,975,339 | 822,306 | 19,797,645 | 17,813,869 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

85

DISTRICT WIDE

| | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|--|--------------------------|-----------------|----------------------|--|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$59,513,263 | | 59,500,071 | 13,192 | 54,701,638 | | 54,680,494 | 21,144 |
| General Fund Reserve for Encumbrances at June 30, | 21,144 | | 21,144 | | 19,080 | | 19,080 | |
| Other State Resources: DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 59,534,407 | 100% | 59,521,215 | 13,192 | 54,720,718 | 100% | 54,699,574 | 21,144 |
| Totals | \$59,534,407 | 100% | 59,521,215 | 13,192 | 54,720,718 | 100% | 54,699,574 | 21,144 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: NEWCOMB

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|--|--------------------------|-----------------|----------------------|--|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | |
| | | | | TOTAL SURPLUS/ CARRYOVER | | | | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$6,726,598 | | 6,726,598 | | 6,063,595 | | 6,063,595 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | | | | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 6,726,598 | 100% | 6,726,598 | | 6,063,595 | 100% | 6,063,595 | |
| Totals | \$6,726,598 | 100% | 6,726,598 | | 6,063,595 | 100% | 6,063,595 | |

86

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: EMMONS

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|---|--------------------|-------------------------|---------------------------------------|--------------------------------|--------------------|-------------------------|---------------------------------------|--------------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | |
| | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$4,033,786 | | 4,033,786 | | 3,285,657 | | 3,285,657 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | 75 | | 75 | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 4,033,786 | 100% | 4,033,786 | | 3,285,732 | 100% | 3,285,732 | |
| Totals | \$4,033,786 | 100% | 4,033,786 | | 3,285,732 | 100% | 3,285,732 | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: HARKER-WYLIE

88

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|---------------------------------|--------------------------|-----------------|----------------------|---------------------------------|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | |
| | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$3,833,682 | | 3,833,682 | | 3,335,895 | | 3,335,895 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | 320 | | 320 | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 3,833,682 | 100% | 3,833,682 | | 3,336,215 | 100% | 3,336,215 | |
| Totals | \$3,833,682 | 100% | 3,833,682 | | 3,336,215 | 100% | 3,336,215 | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: FORT DIX

68

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|---|--------------------|-------------------------|---------------------------------------|--------------------------------|--------------------|-------------------------|---------------------------------------|--------------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | |
| | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$2,856,605 | | 2,856,605 | | 2,067,751 | | 2,049,875 | 17,876 |
| General Fund Reserve for Encumbrances at June 30, | 17,876 | | 17,876 | | 2,997 | | 2,997 | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 2,874,481 | 100% | 2,874,481 | | 2,070,748 | 100% | 2,052,872 | 17,876 |
| Totals | \$2,874,481 | 100% | 2,874,481 | | 2,070,748 | 100% | 2,052,872 | 17,876 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: CRICHTON

06

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|--|--------------------------|-----------------|----------------------|--|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$5,188,056 | | 5,187,881 | 175 | 4,453,343 | | 4,453,343 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | 1,884 | | 1,884 | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 5,188,056 | 100% | 5,187,881 | 175 | 4,455,227 | 100% | 4,455,227 | |
| Totals | \$5,188,056 | 100% | 5,187,881 | 175 | 4,455,227 | 100% | 4,455,227 | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: DENBO

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|---------------------------------|--------------------------|-----------------|----------------------|---------------------------------|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | |
| | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$2,694,586 | | 2,694,586 | | 2,904,465 | | 2,904,465 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | | | | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 2,694,586 | 100% | 2,694,586 | | 2,904,465 | 100% | 2,904,465 | |
| Totals | \$2,694,586 | 100% | 2,694,586 | | 2,904,465 | 100% | 2,904,465 | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: BUSANSKY

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|---------------------------------|--------------------------|-----------------|----------------------|---------------------------------|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | |
| | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$3,618,789 | | 3,618,789 | | 3,304,255 | | 3,304,255 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | | | | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 3,618,789 | 100% | 3,618,789 | | 3,304,255 | 100% | 3,304,255 | |
| Totals | \$3,618,789 | 100% | 3,618,789 | | 3,304,255 | 100% | 3,304,255 | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: STACKHOUSE

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|---------------------------------|--------------------------|-----------------|----------------------|---------------------------------|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | |
| | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$3,004,208 | | 3,004,208 | | 2,731,997 | | 2,731,997 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | 623 | | 623 | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 3,004,208 | 100% | 3,004,208 | | 2,732,620 | 100% | 2,732,620 | |
| Totals | \$3,004,208 | 100% | 3,004,208 | | 2,732,620 | 100% | 2,732,620 | |

93

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: HELEN FORT MIDDLE SCHOOL

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|--|--------------------------|-----------------|----------------------|--|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$9,467,715 | | 9,467,715 | | 8,833,611 | | 8,833,611 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | 121 | | 121 | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 9,467,715 | 100% | 9,467,715 | | 8,833,732 | 100% | 8,833,732 | |
| Totals | \$9,467,715 | 100% | 9,467,715 | | 8,833,732 | 100% | 8,833,732 | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: HIGH SCHOOL

95

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|--------------------|----------------------|------------------------|--------------------------|--------------------|----------------------|------------------------|--------------------------|
| | TOTAL EXPENDITURES | | | | TOTAL EXPENDITURES | | | |
| | ALLOCATED AS | | | | ALLOCATED AS | | | |
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | RESOURCE AMOUNT | % OF TOTAL RESOURCES | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$16,288,162 | | 16,281,996 | 6,166 | 15,079,366 | | 15,076,098 | 3,268 |
| General Fund Reserve for Encumbrances at June 30, | 3,268 | | 3,268 | | 13,060 | | 13,060 | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 16,291,430 | 100% | 16,285,264 | 6,166 | 15,092,426 | 100% | 15,089,158 | 3,268 |
| Totals | \$16,291,430 | 100% | 16,285,264 | 6,166 | 15,092,426 | 100% | 15,089,158 | 3,268 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

SCHOOL: HAINES

| RESOURCES | JUNE 30, 2011 | | | | JUNE 30, 2010 | | | |
|--|-----------------|----------------------|---------------------------------|--------------------------|-----------------|----------------------|---------------------------------|--------------------------|
| | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | | RESOURCE AMOUNT | % OF TOTAL RESOURCES | TOTAL EXPENDITURES ALLOCATED AS | |
| | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER | | | A % OF TOTAL RESOURCES | TOTAL SURPLUS/ CARRYOVER |
| General Fund Contribution to Whole School Reform | \$1,801,076 | | 1,794,225 | 6,851 | 2,641,703 | | 2,641,703 | |
| General Fund Reserve for Encumbrances at June 30, | | | | | | | | |
| Other State Resources DEPA | | | | | | | | |
| Total Other State Resources | | | | | | | | |
| Combined General Fund Contribution & State Resources | 1,801,076 | 100% | 1,794,225 | 6,851 | 2,641,703 | 100% | 2,641,703 | |
| Totals | \$1,801,076 | 100% | 1,794,225 | 6,851 | 2,641,703 | 100% | 2,641,703 | |

96

PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: District Wide | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|---|-----------------|------------------|--------------|------------|---|-----------------|------------------|--------------|------------|---|---------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Current Expense: | | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | | |
| | Preschool/Kindergarten | 15-110-100-101 | \$1,575,296 | (231,560) | 1,343,736 | 1,343,070 | 666 | 1,604,574 | (123,697) | 1,480,877 | 1,474,872 | 6,005 |
| | Other Salaries for Instruction | 15-110-100-106 | 355,568 | 30,635 | 386,203 | 382,391 | 3,812 | | 471,318 | 471,318 | 465,865 | 5,453 |
| | Purchased Professional/Educational Services | 15-110-100-320 | 1,500 | | 1,500 | 1,500 | | | 1,500 | 1,500 | 600 | 900 |
| | Other Purchased Services | 15-110-100-500 | 100 | | 100 | | 100 | | 600 | 600 | | 600 |
| | General Supplies | 15-110-100-610 | 70,663 | (35,096) | 35,567 | 27,350 | 8,217 | | 36,023 | 36,023 | 33,290 | 2,733 |
| | Other Objects | 15-110-100-800 | 8,250 | | 8,250 | 4,370 | 3,880 | | 7,670 | 7,670 | 3,060 | 4,610 |
| | Grades 1 - 5 | 15-120-100-101 | 9,265,807 | (184,773) | 9,081,034 | 9,058,636 | 22,398 | 10,257,259 | (2,961,329) | 7,295,930 | 7,269,907 | 26,023 |
| | Reading Specialist | 15-120-100-179 | 562,308 | (49,489) | 512,819 | 508,807 | 4,012 | | 578,038 | 578,038 | 577,746 | 292 |
| | Grades 6 - 8 | 15-130-100-101 | 4,718,718 | 47,155 | 4,765,873 | 4,757,637 | 8,236 | 5,475,196 | (1,249,128) | 4,226,068 | 4,217,571 | 8,497 |
| | Reading Specialist | 15-130-100-179 | | | | | | | 99,475 | 99,475 | 99,456 | 19 |
| | Grades 9 - 12 | 15-140-100-101 | 6,908,779 | (390,541) | 6,518,238 | 6,513,778 | 4,460 | 7,103,842 | (1,567,880) | 5,535,962 | 5,535,961 | 1 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | | |
| | Other Salaries for Instruction | 15-190-100-106 | 211,423 | (58,909) | 152,514 | 146,529 | 5,985 | 813,262 | (631,485) | 181,777 | 176,283 | 5,494 |
| | Purchased Professional/Educational Services | 15-190-100-320 | 67,750 | (11,500) | 56,250 | 41,085 | 15,165 | 72,865 | (4,852) | 68,013 | 54,069 | 13,944 |
| | Purchased Technical Services | 15-190-100-340 | | | | | | 400 | | 400 | | 400 |
| | Other Purchased Services | 15-190-100-500 | 34,538 | 5,849 | 40,387 | 35,551 | 4,836 | 34,359 | 27,478 | 61,837 | 38,622 | 23,215 |
| | General Supplies | 15-190-100-610 | 993,875 | (46,658) | 947,217 | 881,753 | 65,464 | 1,176,427 | (205,246) | 971,181 | 912,470 | 58,711 |
| | Textbooks | 15-190-100-640 | 108,009 | (56,837) | 51,172 | 40,406 | 10,766 | 95,909 | (7,224) | 88,685 | 78,456 | 10,229 |
| | Other Objects | 15-190-100-800 | 57,522 | 11,862 | 69,384 | 63,377 | 6,007 | 90,763 | (17,705) | 73,058 | 71,350 | 1,708 |
| Total Regular Programs - Instruction | | | 24,940,106 | (969,862) | 23,970,244 | 23,806,240 | 164,004 | 26,724,856 | (5,546,444) | 21,178,412 | 21,009,578 | 168,834 |
| Cognitive - Mild: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-201-100-101 | 69,987 | | 69,987 | 68,968 | 1,019 | 72,149 | (4,199) | 67,950 | 67,949 | 1 |
| | Other Salaries for Instruction | 15-201-100-106 | 42,642 | (7,255) | 35,387 | 35,387 | | 41,600 | (199) | 41,401 | 41,400 | 1 |
| | General Supplies | 15-201-100-610 | 10,990 | (4,915) | 6,075 | 2,715 | 3,360 | 7,490 | (2,500) | 4,990 | 2,424 | 2,566 |
| | Textbooks | 15-201-100-640 | 4,000 | | 4,000 | 912 | 3,088 | 1,500 | (1,000) | 500 | 495 | 5 |
| | Other Objects | 15-201-100-800 | 750 | | 750 | 60 | 690 | 750 | | 750 | | 750 |
| Total Cognitive - Mild | | | 128,369 | (12,170) | 116,199 | 108,042 | 8,157 | 123,489 | (7,898) | 115,591 | 112,268 | 3,323 |
| Learning and/or Language Disabilities: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-204-100-101 | 621,981 | (193,318) | 428,663 | 425,960 | 2,703 | 797,253 | (193,107) | 604,146 | 603,379 | 767 |
| | Other Salaries for Instruction | 15-204-100-106 | 247,320 | (60,546) | 186,774 | 185,265 | 1,509 | 275,712 | (55,837) | 219,875 | 219,360 | 515 |
| | Purchased Professional/Educational Services | 15-204-100-320 | 1,500 | | 1,500 | | 1,500 | 1,740 | | 1,740 | | 1,740 |
| | Other Purchased Services | 15-204-100-500 | 925 | | 925 | | 925 | 2,425 | (300) | 2,125 | 499 | 1,626 |
| | General Supplies | 15-204-100-610 | 46,501 | (13,334) | 33,167 | 21,953 | 11,214 | 48,913 | (1,152) | 47,761 | 34,992 | 12,769 |
| | Textbooks | 15-204-100-640 | 6,650 | | 6,650 | 6,069 | 581 | 9,150 | (5,000) | 4,150 | 3,481 | 669 |
| | Other Objects | 15-204-100-800 | 1,760 | | 1,760 | | 1,760 | 2,260 | | 2,260 | 360 | 1,900 |

97

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: District Wide | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) | |
|-----------------------|---|-----------------|------------------|--------------|-----------|-------------------------|-----------------|------------------|--------------|-----------|-------------------------|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | |
| | Total Learning and/or Language Disabilities | 926,637 | (267,198) | 659,439 | 639,247 | 20,192 | 1,137,453 | (255,396) | 882,057 | 862,071 | 19,986 | |
| | Behavioral Disabilities: | | | | | | | | | | | |
| | Salaries of Teachers | 15-209-100-101 | 169,338 | (69,797) | 99,541 | 99,541 | 159,720 | 2,546 | 162,266 | 159,720 | 2,546 | |
| | Other Salaries for Instruction | 15-209-100-106 | 42,848 | | 42,848 | 42,224 | 624 | 41,600 | 41,600 | 41,485 | 115 | |
| | Other Purchased Services | 15-209-100-500 | | | | | 1,000 | | 1,000 | 124 | 876 | |
| | General Supplies | 15-209-100-610 | 6,000 | (5,500) | 500 | 500 | 6,000 | (3,000) | 3,000 | 2,980 | 20 | |
| | Textbooks | 15-209-100-640 | 4,000 | | 4,000 | 2,179 | 1,821 | 4,000 | (4,000) | | | |
| | Other Objects | 15-209-100-800 | 500 | | 500 | 500 | 500 | | 500 | | 500 | |
| | Total Behavioral Disabilities | | 222,686 | (75,297) | 147,389 | 143,944 | 3,445 | 212,820 | (4,454) | 208,366 | 204,309 | 4,057 |
| | Multiple Disabilities: | | | | | | | | | | | |
| | Salaries of Teachers | 15-212-100-101 | 622,468 | (57,229) | 565,239 | 564,658 | 581 | 839,419 | (242,465) | 596,954 | 585,096 | 11,858 |
| | Other Salaries for Instruction | 15-212-100-106 | 502,256 | (30,988) | 471,268 | 468,636 | 2,632 | 492,666 | (18,762) | 473,904 | 467,082 | 6,822 |
| | Purchased Professional/Educational Services | 15-212-100-320 | 1,500 | | 1,500 | 1,500 | 1,750 | | 1,750 | | 1,750 | |
| | Other Purchased Services | 15-212-100-500 | 1,250 | | 1,250 | 1,250 | 4,450 | | 4,450 | 230 | 4,220 | |
| | General Supplies | 15-212-100-610 | 29,325 | 300 | 29,625 | 16,060 | 13,565 | 54,638 | (12,968) | 41,670 | 24,736 | 16,934 |
| | Textbooks | 15-212-100-640 | 5,000 | 1,000 | 6,000 | 255 | 5,745 | 10,000 | (3,000) | 7,000 | 7,000 | |
| | Other Objects | 15-212-100-800 | 2,600 | | 2,600 | 1,051 | 1,549 | 2,100 | | 2,100 | 1,213 | 887 |
| | Total Multiple Disabilities | | 1,164,399 | (86,917) | 1,077,482 | 1,050,660 | 26,822 | 1,405,023 | (277,195) | 1,127,828 | 1,078,357 | 49,471 |
| | Resource Room: | | | | | | | | | | | |
| | Salaries of Teachers | 15-213-100-101 | 5,809,219 | (359,528) | 5,449,691 | 5,446,053 | 3,638 | 5,547,636 | 38,114 | 5,585,750 | 5,576,698 | 9,052 |
| | Other Salaries for Instruction | 15-213-100-106 | 844,906 | 99,586 | 944,492 | 926,001 | 18,491 | 803,243 | 41,951 | 845,194 | 823,258 | 21,936 |
| | Purchased Professional Services | 15-213-100-320 | | 998 | 998 | | 998 | | | | | |
| | Purchased Technical Services | 15-213-100-340 | 1,500 | | 1,500 | 1,500 | 1,500 | | | | | |
| | Other Purchased Services | 15-213-100-500 | 1,400 | | 1,400 | 1,400 | 2,250 | (300) | 1,950 | | 1,950 | |
| | General Supplies | 15-213-100-610 | 46,500 | 8,600 | 55,100 | 42,327 | 12,773 | 31,100 | 5,935 | 37,035 | 27,636 | 9,399 |
| | Textbooks | 15-213-100-640 | 23,500 | (6,998) | 16,502 | 5,030 | 11,472 | 22,500 | (3,526) | 18,974 | 11,474 | 7,500 |
| | Other Objects | 15-213-100-800 | 1,000 | | 1,000 | 1,000 | 1,000 | | 1,000 | | 1,000 | |
| | Total Resource Room | | 6,728,025 | (257,342) | 6,470,683 | 6,419,411 | 51,272 | 6,407,729 | 82,174 | 6,489,903 | 6,439,066 | 50,837 |

86

PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: District Wide | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|------------------|------------------|------------------|------------------|---|------------------|------------------|------------------|------------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Preschool Disabilities - Full Time: | | | | | | | | | | | |
| Salaries of Teachers | 15-216-100-101 | 117,329 | 40,777 | 158,106 | 146,591 | 11,515 | 113,913 | | 113,913 | 113,913 | |
| Other Salaries for Instruction | 15-216-100-106 | 132,699 | (38,651) | 94,048 | 94,047 | 1 | 107,350 | 2,658 | 110,008 | 110,007 | 1 |
| General Supplies | 15-216-100-610 | | | | | | 3,300 | | 3,300 | 2,324 | 976 |
| Textbooks | 15-216-100-640 | 3,400 | | 3,400 | 2,999 | 401 | | | | | |
| Other Objects | 15-216-100-800 | 360 | | 360 | 360 | | 360 | | 360 | 360 | |
| Total Preschool Handicapped - Full Time | | 253,788 | 2,126 | 255,914 | 243,997 | 11,917 | 224,923 | 2,658 | 227,581 | 226,604 | 977 |
| Total Special Education | | 9,423,904 | (696,798) | 8,727,106 | 8,605,301 | 121,805 | 9,511,437 | (460,111) | 9,051,326 | 8,922,675 | 128,651 |
| Basic Skills/Remedial: | | | | | | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 1,018,162 | (99,085) | 919,077 | 912,499 | 6,578 | 1,092,903 | (90,975) | 1,001,928 | 1,000,644 | 1,284 |
| Other Salaries for Instruction | 15-230-100-106 | 161,554 | (20,000) | 141,554 | 137,018 | 4,536 | 157,559 | 1,131 | 158,690 | 152,968 | 5,722 |
| Other Purchased Services | 15-230-100-500 | 700 | | 700 | | 700 | 700 | (600) | 100 | | 100 |
| General Supplies | 15-230-100-610 | 5,000 | | 5,000 | 1,577 | 3,423 | 5,450 | | 5,450 | 3,354 | 2,096 |
| Total Basic Skills/Remedial | | 1,185,416 | (119,085) | 1,066,331 | 1,051,094 | 15,237 | 1,256,612 | (90,444) | 1,166,168 | 1,156,966 | 9,202 |
| Bilingual Education: | | | | | | | | | | | |
| Salaries of Teachers | 15-240-100-101 | 206,704 | 25,826 | 232,530 | 231,172 | 1,358 | 285,036 | (42,156) | 242,880 | 242,860 | 20 |
| Other Salaries for Instruction | 15-240-100-320 | 257 | | 257 | | 257 | 27,895 | (369) | 27,526 | 27,525 | 1 |
| General Supplies | 15-240-100-610 | 1,933 | | 1,933 | 1,821 | 112 | 2,133 | | 2,133 | 13 | 2,120 |
| Textbooks | 15-240-100-640 | | | | | | 557 | | 557 | 557 | |
| Total Bilingual Education | | 208,894 | 25,826 | 234,720 | 232,993 | 1,727 | 315,621 | (42,525) | 273,096 | 270,398 | 2,698 |
| School Sponsored Cocurricular Activities: | | | | | | | | | | | |
| Salaries | 15-401-100-100 | 340,445 | | 340,445 | 296,363 | 44,082 | 330,103 | (31,704) | 298,399 | 286,352 | 12,047 |
| Purchased Services | 15-401-100-500 | 5,500 | | 5,500 | | 5,500 | 1,000 | 150 | 1,150 | 325 | 825 |
| Supplies and Materials | 15-401-100-610 | 8,100 | | 8,100 | 1,043 | 7,057 | 8,900 | (150) | 8,750 | 319 | 8,431 |
| Other Objects | 15-401-100-800 | | | | | | 5,500 | (5,500) | | | |
| Total School Sponsored Cocurricular Activities | | 354,045 | | 354,045 | 297,406 | 56,639 | 345,503 | (37,204) | 308,299 | 286,996 | 21,303 |
| School Sponsored Athletics - Instruction: | | | | | | | | | | | |
| Salaries | 15-402-100-101 | 1,800 | | 1,800 | | 1,800 | 1,800 | | 1,800 | | 1,800 |
| Total School Sponsored Athletics - Instruction | | 1,800 | | 1,800 | | 1,800 | 1,800 | | 1,800 | | 1,800 |

66

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: District Wide | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|--|-----------------|-----------------|------------------|--------------|------------|---|-----------------|------------------|--------------|------------|---|--|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Before/After School Programs: | | | | | | | | | | | | |
| Salaries | 15-421-100-100 | 254,345 | (56,554) | 197,791 | 179,153 | 18,638 | 94,008 | 114,266 | 208,274 | 178,758 | 29,516 | |
| Total Before/After School Programs | | 254,345 | (56,554) | 197,791 | 179,153 | 18,638 | 94,008 | 114,266 | 208,274 | 178,758 | 29,516 | |
| Summer School - Instruction: | | | | | | | | | | | | |
| Salaries | 15-422-100-101 | 49,820 | | 49,820 | 32,026 | 17,794 | 42,560 | (15,017) | 27,543 | 27,542 | 1 | |
| Total Summer School - Instruction | | 49,820 | | 49,820 | 32,026 | 17,794 | 42,560 | (15,017) | 27,543 | 27,542 | 1 | |
| Summer School - Support Services: | | | | | | | | | | | | |
| Salaries | 15-422-200-100 | | | | | | 6,150 | 32,813 | 38,963 | 31,204 | 7,759 | |
| Total Summer School - Support Services | | | | | | | 6,150 | 32,813 | 38,963 | 31,204 | 7,759 | |
| Alternative Education Program - Instruction: | | | | | | | | | | | | |
| Salaries | 15-423-100-101 | 673,579 | (119,844) | 553,735 | 546,832 | 6,903 | 344,208 | 298,777 | 642,985 | 640,024 | 2,961 | |
| Other Salaries for Instruction | 15-423-100-106 | 8,570 | | 8,570 | 8,440 | 130 | 11,700 | (1,920) | 9,780 | 9,780 | | |
| General Supplies | 15-423-100-610 | | 295 | 295 | 295 | | | 10,000 | 10,000 | 9,071 | 929 | |
| Total Alternative Education Program - Instruction | | 682,149 | (119,549) | 562,600 | 555,567 | 7,033 | 355,908 | 306,857 | 662,765 | 658,875 | 3,890 | |
| Alternative Education Program - Support Services: | | | | | | | | | | | | |
| Salaries | 15-423-200-100 | 122,917 | (26,111) | 96,806 | 94,732 | 2,074 | 103,472 | (18,852) | 84,620 | 84,618 | 2 | |
| Total Alternative Education Program - Support Services | | 122,917 | (26,111) | 96,806 | 94,732 | 2,074 | 103,472 | (18,852) | 84,620 | 84,618 | 2 | |
| Total - Instruction | | 37,223,396 | (1,962,133) | 35,261,263 | 34,854,512 | 406,751 | 38,757,927 | (5,756,661) | 33,001,266 | 32,627,610 | 373,656 | |
| Attendance & Social Work Services: | | | | | | | | | | | | |
| Salaries | 15-000-211-104 | 326,716 | (118,402) | 208,314 | 208,056 | 258 | 474,491 | (75,269) | 399,222 | 399,219 | 3 | |
| Purchased Services | 15-000-211-500 | 7,000 | (7,000) | | | | 7,600 | (4,000) | 3,600 | | 3,600 | |
| Supplies and Materials | 15-000-211-600 | 5,500 | (5,500) | | | | 5,000 | (2,500) | 2,500 | | 2,500 | |
| Total Attendance & Social Work Services | | 339,216 | (130,902) | 208,314 | 208,056 | 258 | 487,091 | (81,769) | 405,322 | 399,219 | 6,103 | |
| Health Services: | | | | | | | | | | | | |
| Salaries | 15-000-213-100 | 782,589 | (38,591) | 743,998 | 731,136 | 12,862 | 934,285 | (169,468) | 764,817 | 747,223 | 17,594 | |
| Salaries of Secretarial & Clerical Assistants | 15-000-213-105 | 42,348 | 34 | 42,382 | 41,996 | 386 | | 52,408 | 52,408 | 52,405 | 3 | |
| Other Salaries for Instruction | 15-000-213-106 | 26,518 | | 26,518 | 26,132 | 386 | | 25,746 | 25,746 | 25,603 | 143 | |
| Purchased Professional & Technical Services | 15-000-213-300 | 2,645 | (325) | 2,320 | 437 | 1,883 | 2,321 | (200) | 2,121 | | 2,121 | |
| Other Purchased Services | 15-000-213-500 | 1,125 | | 1,125 | | 1,125 | 3,650 | (912) | 2,738 | | 2,738 | |
| Supplies and Materials | 15-000-213-600 | 31,131 | (2,952) | 28,179 | 24,798 | 3,381 | 30,271 | 3,611 | 33,882 | 23,431 | 10,451 | |

100

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: District Wide | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|---|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Total Health Services | | 886,356 | (41,834) | 844,522 | 824,499 | 20,023 | 970,527 | (88,815) | 881,712 | 848,662 | 33,050 |
| Other Support Services - Students - Regular: | | | | | | | | | | | |
| | Salaries of Other Professional Staff 15-000-218-104 | 1,803,099 | (75,413) | 1,727,686 | 1,711,763 | 15,923 | 1,750,314 | (29,060) | 1,721,254 | 1,701,494 | 19,760 |
| | Purchased Professional/Educational Services 15-000-218-320 | 3,550 | | 3,550 | 35 | 3,515 | 900 | | 900 | | 900 |
| | Purchased Technical Services 15-000-218-390 | 3,500 | | 3,500 | | 3,500 | 5,750 | 150 | 5,900 | 1,200 | 4,700 |
| | Other Purchased Services 15-000-218-500 | 1,975 | | 1,975 | | 1,975 | 4,296 | (346) | 3,950 | 536 | 3,414 |
| | Supplies and Materials 15-000-218-600 | 27,055 | (7,331) | 19,724 | 14,401 | 5,323 | 27,155 | (400) | 26,755 | 12,117 | 14,638 |
| Total Other Support Services-Students-Regular | | 1,839,179 | (82,744) | 1,756,435 | 1,726,199 | 30,236 | 1,788,415 | (29,656) | 1,758,759 | 1,715,347 | 43,412 |
| 101 | Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | | | | | |
| | Salaries of Supervisors of Instruction 15-000-221-102 | 1,800 | (1,007) | 793 | | 793 | 1,800 | | 1,800 | | 1,800 |
| | Salaries of Other Professional Staff 15-000-221-104 | 71,702 | (29,888) | 41,814 | 36,065 | 5,749 | 66,590 | (22,482) | 44,108 | 29,505 | 14,603 |
| | Salaries of Facilitators, Math & Literacy 15-000-221-176 | 59,991 | | 59,991 | 59,118 | 873 | 58,244 | (661) | 57,583 | 47,732 | 9,851 |
| | Supplies and Materials 15-000-221-600 | 30,900 | (19,234) | 11,666 | 10,256 | 1,410 | 28,400 | (21,349) | 7,051 | 6,950 | 101 |
| Total Improvement of Instruction Services/Other Support Services Instructional Staff | | 164,393 | (50,129) | 114,264 | 105,439 | 8,825 | 155,034 | (44,492) | 110,542 | 84,187 | 26,355 |
| Educational Media Services/School Library: | | | | | | | | | | | |
| | Salaries 15-000-222-100 | 172,388 | 38,107 | 210,495 | 210,495 | | 83,710 | | 83,710 | 83,710 | |
| | Salaries of Other Professional Staff 15-000-222-104 | 577,241 | (66,377) | 510,864 | 509,125 | 1,739 | 740,717 | (14,395) | 726,322 | 725,468 | 854 |
| | Salaries of Secretarial & Clerical Assistants 15-000-222-105 | 14,830 | (5,000) | 9,830 | 8,913 | 917 | | 14,399 | 14,399 | 14,398 | 1 |
| | Other Salaries for Instruction 15-000-222-106 | | | | | | | 1,226 | 1,226 | 1,226 | |
| | Salaries of Technology Coordinators 15-000-222-177 | 404,420 | 4 | 404,424 | 403,812 | 612 | 427,384 | (51,843) | 375,541 | 375,536 | 5 |
| | Purchased Professional & Technical Services 15-000-222-300 | 8,400 | 692 | 9,092 | 7,666 | 1,426 | 8,900 | | 8,900 | 4,404 | 4,496 |
| | Other Purchased Services 15-000-222-500 | 628 | | 628 | | 628 | 2,374 | 425 | 2,799 | 575 | 2,224 |
| | Supplies and Materials 15-000-222-600 | 213,573 | (34,577) | 178,996 | 173,805 | 5,191 | 197,456 | (40,328) | 157,128 | 134,131 | 22,997 |
| Total Educational Media Services/School Library | | 1,391,480 | (67,151) | 1,324,329 | 1,313,816 | 10,513 | 1,460,541 | (90,516) | 1,370,025 | 1,339,448 | 30,577 |
| Instructional Staff Training Services: | | | | | | | | | | | |
| | Purchased Professional/Educational Services 15-000-223-320 | 22,500 | (22,500) | | | | 22,500 | (22,500) | | | |
| Total Instructional Staff Training Services | | 22,500 | (22,500) | | | | 22,500 | (22,500) | | | |
| Support Services School Administration: | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals 15-000-240-103 | 1,982,979 | 4,956 | 1,987,935 | 1,980,248 | 7,687 | 2,152,280 | (756,035) | 1,396,245 | 1,377,924 | 18,321 |
| | Salaries of Other Professional Staff 15-000-240-104 | | | | | | 91,804 | (34,514) | 57,290 | 57,289 | 1 |
| | Salaries of Secretarial & Clerical Assistants 15-000-240-105 | 1,277,831 | (86,225) | 1,191,606 | 1,188,758 | 2,848 | 1,340,130 | (584,826) | 755,304 | 748,103 | 7,201 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: District Wide | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) |
|---|---|-------------------|--------------------|-------------------|-------------------|-------------------------|-------------------|--------------------|-------------------|-------------------|-------------------------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL |
| Support Services School Administration (continued): | | | | | | | | | | | |
| | Other Salaries | 155,384 | (7,089) | 148,295 | 148,295 | | 150,515 | (3,142) | 147,373 | 147,007 | 366 |
| | Other Purchased Services | 9,657 | | 9,657 | 3,338 | 6,319 | 13,957 | (7,947) | 6,010 | 580 | 5,430 |
| | Supplies and Materials | 22,100 | (4,120) | 17,980 | 9,091 | 8,889 | 27,000 | (354) | 26,646 | 7,367 | 19,279 |
| | Other Objects | 10,250 | (10,250) | | | | 9,950 | (3,000) | 6,950 | | 6,950 |
| Total Support Services School Administration | | 3,458,201 | (102,728) | 3,355,473 | 3,329,730 | 25,743 | 3,785,636 | (1,389,818) | 2,395,818 | 2,338,270 | 57,548 |
| Security: | | | | | | | | | | | |
| | Salaries | 811,599 | (64,292) | 747,307 | 744,154 | 3,153 | 784,874 | (28,311) | 756,563 | 749,836 | 6,727 |
| | Purchased Professional & Technical Services | 2,200 | (2,200) | | | | 4,700 | (3,700) | 1,000 | | 1,000 |
| | General Supplies | 1,000 | | 1,000 | | 1,000 | | | | | |
| Total Security | | 814,799 | (66,492) | 748,307 | 744,154 | 4,153 | 789,574 | (32,011) | 757,563 | 749,836 | 7,727 |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| | TPAF Contributions | | 482 | 482 | 482 | | | 1,455,604 | 1,455,604 | 1,455,604 | |
| | PERS Contributions | | 256,459 | 256,459 | 256,459 | | | | | | |
| | Health Benefits | 15,753,245 | 380,523 | 16,133,768 | 16,125,656 | 8,112 | 15,582,754 | (2,231,836) | 13,350,918 | 13,108,885 | 242,033 |
| Total Unallocated Benefits - Employee Benefits | | 15,753,245 | 637,464 | 16,390,709 | 16,382,597 | 8,112 | 15,582,754 | (776,232) | 14,806,522 | 14,564,489 | 242,033 |
| Total Undistributed Expenditures | | 24,669,369 | 72,984 | 24,742,353 | 24,634,490 | 107,863 | 25,042,072 | (2,555,809) | 22,486,263 | 22,039,458 | 446,805 |
| Total Expenditures - Current Expense | | 61,892,765 | (1,889,149) | 60,003,616 | 59,489,002 | 514,614 | 63,799,999 | (8,312,470) | 55,487,529 | 54,667,068 | 820,461 |

102

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|-----------------|-----------------|------------------|--------------|------------|---|-----------------|------------------|--------------|------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| School: District Wide | | | | | | | | | | | |
| Capital Outlay: | | | | | | | | | | | |
| Equipment: | | | | | | | | | | | |
| Regular Programs - Instruction: | | | | | | | | | | | |
| Grades 1 - 5 | 15-120-100-730 | | 28,069 | 28,069 | 27,207 | 862 | 2,160 | | 2,160 | | 2,160 |
| Grades 6 - 8 | 15-130-100-730 | | | | | | | 3,597 | 3,597 | 3,597 | |
| Grades 9 - 12 | 15-140-100-730 | | 5,200 | 5,200 | 5,006 | 194 | 40,700 | (11,791) | 28,909 | 28,909 | |
| Learning and/or Language Disabilities | 15-204-100-730 | 2,000 | (1,000) | 1,000 | | 1,000 | 2,000 | | 2,000 | | 2,000 |
| Resource Room | 15-213-100-730 | 2,000 | | 2,000 | | 2,000 | 2,000 | | 2,000 | | 2,000 |
| Undistributed Expenditures: | | | | | | | | | | | |
| Improvement of Instruction Services/ Other Support Services - Instruction Staff | 15-000-213-730 | | | | | | | | | | |
| School Administration | 15-140-100-900 | | | | | | | | | | |
| Total Equipment | | 4,000 | 32,269 | 36,269 | 32,213 | 4,056 | 46,860 | (8,194) | 38,666 | 32,506 | 6,160 |
| Total Capital Outlay | | 4,000 | 32,269 | 36,269 | 32,213 | 4,056 | 46,860 | (8,194) | 38,666 | 32,506 | 6,160 |
| Total School Based Expenditures | | 61,896,765 | (1,856,880) | 60,039,885 | 59,521,215 | 518,670 | 63,846,859 | (8,320,664) | 55,526,195 | 54,699,574 | 826,621 |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 61,896,765 | (1,878,024) | 60,018,741 | 59,513,263 | (505,478) | 63,846,859 | (8,339,744) | 55,507,115 | 54,701,638 | (805,477) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 61,896,765 | (1,878,024) | 60,018,741 | 59,513,263 | (505,478) | 63,846,859 | (8,339,744) | 55,507,115 | 54,701,638 | (805,477) |
| Excess/(Deficiency) of Revenues Over/(Under) | | | | | | | | | | | |
| Expenditures | | | (21,144) | (21,144) | (7,952) | 13,192 | | (19,080) | (19,080) | 2,064 | 21,144 |
| Fund Balances, July 1 | | 21,144 | | 21,144 | 21,144 | | 19,080 | | 19,080 | 19,080 | |
| Fund Balances, June 30 | | \$21,144 | (21,144) | - | 13,192 | 13,192 | 19,080 | (19,080) | - | 21,144 | 21,144 |

103

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Newcomb | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) |
|--|-----------------|------------------|------------------|------------------|------------------|-------------------------|------------------|------------------|------------------|------------------|-------------------------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| Grades 1 - 5 | 15-120-100-101 | \$760,583 | 343,038 | 1,103,621 | 1,103,620 | 1 | 1,261,648 | (604,966) | 656,682 | 654,543 | 2,139 |
| Reading Specialist | 15-120-100-179 | 56,444 | | 56,444 | 55,622 | 822 | | 54,800 | 54,800 | 54,800 | |
| Grades 6 - 8 | 15-130-100-101 | 1,150,927 | (21,821) | 1,129,106 | 1,127,796 | 1,310 | 975,834 | 311,941 | 1,287,775 | 1,286,055 | 1,720 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| Purchased Professional/Educational Services | 15-190-100-320 | 7,500 | | 7,500 | 5,835 | 1,665 | 7,315 | | 7,315 | 6,855 | 460 |
| Purchased Technical Services | 15-190-100-340 | | | | | | 400 | | 400 | | 400 |
| Other Purchased Services | 15-190-100-500 | | 2,100 | 2,100 | 1,619 | 481 | | | | | |
| General Supplies | 15-190-100-610 | 99,535 | (2,100) | 97,435 | 95,714 | 1,721 | 118,850 | (28,885) | 89,965 | 89,964 | 1 |
| Textbooks | 15-190-100-640 | 5,225 | | 5,225 | 4,025 | 1,200 | 5,000 | | 5,000 | 4,934 | 66 |
| Other Objects | 15-190-100-800 | 16,818 | (8,318) | 8,500 | 8,500 | | 19,750 | (11,750) | 8,000 | 8,000 | |
| Total Regular Programs - Instruction | | 2,097,032 | 312,899 | 2,409,931 | 2,402,731 | 7,200 | 2,388,797 | (278,860) | 2,109,937 | 2,105,151 | 4,786 |
| Learning and/or Language Disabilities: | | | | | | | | | | | |
| Salaries of Teachers | 15-204-100-101 | 241,666 | (32,595) | 209,071 | 208,560 | 511 | 159,045 | 75,580 | 234,625 | 234,200 | 425 |
| Other Salaries for Instruction | 15-204-100-106 | 131,094 | 1,147 | 132,241 | 131,636 | 605 | 41,600 | 75,358 | 116,958 | 116,957 | 1 |
| Purchased Professional/Educational Services | 15-204-100-320 | | | | | | 240 | | 240 | | 240 |
| Other Purchased Services | 15-204-100-500 | 600 | | 600 | | 600 | 900 | | 900 | | 900 |
| General Supplies | 15-204-100-610 | 4,500 | (3,589) | 911 | 910 | 1 | 4,600 | 3,000 | 7,600 | 6,778 | 822 |
| Textbooks | 15-204-100-640 | | | | | | 3,000 | (3,000) | | | |
| Other Objects | 15-204-100-800 | | | | | | 500 | | 500 | | 500 |
| Total Learning and/or Language Disabilities | | 377,860 | (35,037) | 342,823 | 341,106 | 1,717 | 209,885 | 150,938 | 360,823 | 357,935 | 2,888 |
| Multiple Disabilities: | | | | | | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 81,268 | | 81,268 | 80,689 | 579 | 73,580 | 5,331 | 78,911 | 78,910 | 1 |
| Other Salaries for Instruction | 15-212-100-106 | 42,764 | (2,891) | 39,873 | 39,362 | 511 | 21,810 | 21,131 | 42,941 | 42,430 | 511 |
| Purchased Professional/Educational Services | 15-212-100-320 | | | | | | 250 | | 250 | | 250 |
| Other Purchased Services | 15-212-100-500 | 600 | | 600 | | 600 | 900 | | 900 | | 900 |
| General Supplies | 15-212-100-610 | 5,775 | | 5,775 | 3,380 | 2,395 | 6,475 | 3,000 | 9,475 | 8,345 | 1,130 |
| Textbooks | 15-212-100-640 | 2,500 | | 2,500 | | 2,500 | 3,000 | (3,000) | | | |
| Other Objects | 15-212-100-800 | 500 | | 500 | | 500 | 500 | | 500 | | 500 |

104

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Newcomb | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|-----------------|--|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Total Multiple Disabilities | 133,407 | (2,891) | 130,516 | 123,431 | 7,085 | 106,515 | 26,462 | 132,977 | 129,685 | 3,292 | |
| | Resource Room: | | | | | | | | | | | |
| | Salaries of Teachers | 15-213-100-101 | 924,197 | (86,677) | 837,520 | 837,010 | 510 | 811,951 | 61,690 | 873,641 | 868,985 | 4,656 |
| | Other Salaries for Instruction | 15-213-100-106 | 43,898 | (22,082) | 21,816 | 21,362 | 454 | 41,900 | 501 | 42,401 | 42,400 | 1 |
| | Other Purchased Services | 15-213-100-500 | 600 | | 600 | | 600 | 450 | | 450 | | 450 |
| | General Supplies | 15-213-100-610 | 4,500 | | 4,500 | 2,985 | 1,515 | 5,000 | | 5,000 | 2,849 | 2,151 |
| | Total Resource Room | | 973,195 | (108,759) | 864,436 | 861,357 | 3,079 | 859,301 | 62,191 | 921,492 | 914,234 | 7,258 |
| 105 | Total Special Education | | 1,484,462 | (146,687) | 1,337,775 | 1,325,894 | 11,881 | 1,175,701 | 239,591 | 1,415,292 | 1,401,854 | 13,438 |
| | Basic Skills/Remedial: | | | | | | | | | | | |
| | Salaries of Teachers | 15-230-100-101 | 288,281 | (9,160) | 279,121 | 278,853 | 268 | 365,935 | (75,121) | 290,814 | 290,327 | 487 |
| | General Supplies | 15-230-100-610 | 3,500 | | 3,500 | 465 | 3,035 | 3,950 | | 3,950 | 3,163 | 787 |
| | Total Basic Skills/Remedial | | 291,781 | (9,160) | 282,621 | 279,318 | 3,303 | 369,885 | (75,121) | 294,764 | 293,490 | 1,274 |
| | School Sponsored Cocurricular Activities: | | | | | | | | | | | |
| | Salaries | 15-401-100-100 | 19,617 | | 19,617 | 11,125 | 8,492 | 20,009 | (4,348) | 15,661 | 10,123 | 5,538 |
| | Supplies and Materials | 15-401-100-600 | 3,500 | | 3,500 | | 3,500 | 4,300 | | 4,300 | 243 | 4,057 |
| | Total School Sponsored Cocurricular Activities | | 23,117 | | 23,117 | 11,125 | 11,992 | 24,309 | (4,348) | 19,961 | 10,366 | 9,595 |
| | Before/After School Programs: | | | | | | | | | | | |
| | Salaries | 15-421-100-100 | 108,422 | (50,000) | 58,422 | 52,142 | 6,280 | | 58,062 | 58,062 | 51,488 | 6,574 |
| | Total Before/After School Programs | | 108,422 | (50,000) | 58,422 | 52,142 | 6,280 | | 58,062 | 58,062 | 51,488 | 6,574 |
| | Total - Instruction | | 4,004,814 | 107,052 | 4,111,866 | 4,071,210 | 40,656 | 3,958,692 | (60,676) | 3,898,016 | 3,862,349 | 35,667 |
| | Attendance & Social Work Services: | | | | | | | | | | | |
| | Salaries | 15-000-211-104 | 94,924 | (48,798) | 46,126 | 46,074 | 52 | 91,991 | 201 | 92,192 | 92,191 | 1 |
| | Total Attendance & Social Work Services | | 94,924 | (48,798) | 46,126 | 46,074 | 52 | 91,991 | 201 | 92,192 | 92,191 | 1 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Newcomb | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|--|---|-----------------|------------------|--------------|---------|---|-----------------|------------------|--------------|---------|---|-------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Health Services: | | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 72,887 | (4,313) | 68,574 | 67,949 | 625 | 85,170 | (14,524) | 70,646 | 64,414 | 6,232 |
| | Salaries of Secretarial & Clerical Assistants | 15-000-213-105 | 14,830 | 34 | 14,864 | 14,864 | | | 14,524 | 14,524 | 14,523 | 1 |
| | Other Purchased Services | 15-000-213-500 | | | | | | 175 | | 175 | | 175 |
| | Supplies and Materials | 15-000-213-600 | 2,000 | | 2,000 | 1,853 | 147 | 1,620 | 2,500 | 4,120 | 3,005 | 1,115 |
| 106 | Total Health Services | | 89,717 | (4,279) | 85,438 | 84,666 | 772 | 86,965 | 2,500 | 89,465 | 81,942 | 7,523 |
| Other Support Services - Students - Regular: | | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-218-104 | 143,544 | (2,067) | 141,477 | 141,477 | | 139,410 | | 139,410 | 138,716 | 694 |
| | Purchased Professional/Educational Services | 15-000-218-300 | | | | | | 400 | | 400 | | 400 |
| | Other Purchased Services | 15-000-218-500 | 600 | | 600 | | 600 | | | | | |
| | Supplies and Materials | 15-000-218-600 | 3,350 | | 3,350 | 2,566 | 784 | 2,450 | | 2,450 | 1,557 | 893 |
| | Total Other Support Services-Students-Regular | | 147,494 | (2,067) | 145,427 | 144,043 | 1,384 | 142,260 | | 142,260 | 140,273 | 1,987 |
| Educational Media Services/School Library: | | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | 75,755 | 14,958 | 90,713 | 90,712 | 1 | 87,947 | (14,398) | 73,549 | 73,549 | |
| | Salaries of Secretarial & Clerical Assistants | 15-000-222-105 | 14,830 | (5,000) | 9,830 | 8,913 | 917 | | 14,399 | 14,399 | 14,398 | 1 |
| | Salaries of Technology Coordinators | 15-000-222-177 | 56,260 | 1 | 56,261 | 56,260 | 1 | 51,848 | | 51,848 | 51,848 | |
| | Other Purchased Services | 15-000-222-500 | | | | | | 225 | | 225 | 150 | 75 |
| | Supplies and Materials | 15-000-222-600 | 15,500 | (10,371) | 5,129 | 4,855 | 274 | 13,015 | | 13,015 | 5,319 | 7,696 |
| | Total Educational Media Services/School Library | | 162,345 | (412) | 161,933 | 160,740 | 1,193 | 153,035 | 1 | 153,036 | 145,264 | 7,772 |
| Support Services School Administration: | | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals | 15-000-240-103 | 246,811 | (4,400) | 242,411 | 242,212 | 199 | 231,041 | (78,048) | 152,993 | 152,292 | 701 |
| | Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 131,254 | (2,418) | 128,836 | 128,834 | 2 | 134,435 | (44,205) | 90,230 | 89,584 | 646 |
| | Other Purchased Services | 15-000-240-500 | 700 | | 700 | 30 | 670 | 1,300 | | 1,300 | | 1,300 |
| | Supplies and Materials | 15-000-240-600 | 3,100 | (3,100) | | | | 3,500 | | 3,500 | 2,127 | 1,373 |
| | Total Support Services School Administration | | 381,865 | (9,918) | 371,947 | 371,076 | 871 | 370,276 | (122,253) | 248,023 | 244,003 | 4,020 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Newcomb | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|-----------------|------------------|------------------|------------------|------------------|---|------------------|------------------|------------------|------------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Security: | | | | | | | | | | | |
| Salaries | 15-000-266-100 | | 35,578 | 35,578 | 35,578 | | 29,900 | (29,900) | | | |
| Total Security | | | 35,578 | 35,578 | 35,578 | | 29,900 | (29,900) | | | |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| PERS Contribution | 15-000-291-241 | | 28,211 | 28,211 | 28,211 | | | | | | |
| Health Benefits | 15-000-291-270 | 1,659,625 | 126,193 | 1,785,818 | 1,785,000 | 818 | 1,809,770 | (312,197) | 1,497,573 | 1,497,573 | |
| Total Unallocated Benefits - Employee Benefits | | 1,659,625 | 154,404 | 1,814,029 | 1,813,211 | 818 | 1,809,770 | (312,197) | 1,497,573 | 1,497,573 | |
| Total Undistributed Expenditures | | 2,535,970 | 124,508 | 2,660,478 | 2,655,388 | 5,090 | 2,684,197 | (461,648) | 2,222,549 | 2,201,246 | 21,303 |
| Total Expenditures - Current Expense | | 6,540,784 | 231,560 | 6,772,344 | 6,726,598 | 45,746 | 6,642,889 | (522,324) | 6,120,565 | 6,063,595 | 56,970 |
| Total School Based Expenditures | | 6,540,784 | 231,560 | 6,772,344 | 6,726,598 | 45,746 | 6,642,889 | (522,324) | 6,120,565 | 6,063,595 | 56,970 |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 6,540,784 | 231,560 | 6,772,344 | 6,726,598 | (45,746) | 6,642,889 | (522,324) | 6,120,565 | 6,063,595 | (56,970) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 6,540,784 | 231,560 | 6,772,344 | 6,726,598 | (45,746) | 6,642,889 | (522,324) | 6,120,565 | 6,063,595 | (56,970) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | | | | | | | |
| Fund Balances, July 1 | | | | | | | | | | | |
| Fund Balances, June 30 | | - | - | - | - | - | - | - | - | - | - |

107

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Emmons | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| | 15-110-100-101 | \$254,031 | (55,521) | 198,510 | 198,510 | | 259,638 | (24,451) | 235,187 | 235,187 | |
| | 15-110-100-106 | 87,258 | (28,204) | 59,054 | 59,053 | 1 | | 104,098 | 104,098 | 104,098 | |
| | 15-110-100-610 | 12,200 | (4,276) | 7,924 | 4,657 | 3,267 | | 6,327 | 6,327 | 6,211 | 116 |
| | 15-110-100-800 | 1,680 | | 1,680 | 1,680 | | | 1,680 | 1,680 | 1,500 | 180 |
| | 15-120-100-101 | 1,104,593 | (153,944) | 950,649 | 950,648 | 1 | 1,186,788 | (337,271) | 849,517 | 847,352 | 2,165 |
| | 15-120-100-179 | 89,620 | | 89,620 | 88,315 | 1,305 | | 87,010 | 87,010 | 87,010 | |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| | 15-190-100-106 | | | | | | 116,669 | (116,669) | | | |
| | 15-190-100-320 | 2,100 | | 2,100 | 2,100 | | 3,200 | | 3,200 | 2,500 | 700 |
| | 15-190-100-610 | 50,044 | | 50,044 | 42,767 | 7,277 | 69,390 | (23,442) | 45,948 | 45,948 | |
| | 15-190-100-640 | 3,750 | | 3,750 | 3,015 | 735 | 4,500 | | 4,500 | 2,975 | 1,525 |
| | 15-190-100-800 | 3,609 | | 3,609 | 3,609 | | 7,980 | (1,680) | 6,300 | 5,500 | 800 |
| Total Regular Programs - Instruction | | 1,608,885 | (241,945) | 1,366,940 | 1,354,354 | 12,586 | 1,648,165 | (304,398) | 1,343,767 | 1,338,281 | 5,486 |
| Multiple Disabilities: | | | | | | | | | | | |
| | 15-212-100-101 | 124,382 | (17,532) | 106,850 | 106,850 | | 119,359 | 1,317 | 120,676 | 117,376 | 3,300 |
| | 15-212-100-106 | 111,270 | 29,335 | 140,605 | 140,076 | 529 | 108,150 | | 108,150 | 105,970 | 2,180 |
| | 15-212-100-610 | 5,000 | | 5,000 | 4,319 | 681 | 5,000 | | 5,000 | 2,629 | 2,371 |
| | 15-212-100-640 | 1,000 | | 1,000 | 255 | 745 | 1,500 | | 1,500 | 1,500 | |
| | 15-212-100-800 | 800 | | 800 | 800 | | 800 | | 800 | 700 | 100 |
| Total Multiple Disabilities | | 242,452 | 11,803 | 254,255 | 252,300 | 1,955 | 234,809 | 1,317 | 236,126 | 226,675 | 9,451 |
| Resource Room: | | | | | | | | | | | |
| | 15-213-100-101 | 294,487 | 47,100 | 341,587 | 341,587 | | 277,636 | 19,324 | 296,960 | 296,269 | 691 |
| | 15-213-100-106 | 65,864 | 6,669 | 72,533 | 72,533 | | 21,230 | 32,480 | 53,710 | 49,611 | 4,099 |
| Total Resource Room | | 360,351 | 53,769 | 414,120 | 414,120 | | 298,866 | 51,804 | 350,670 | 345,880 | 4,790 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

109

| School: Emmons | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|--|--------------------------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Preschool Disabilities - Full Time: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-216-100-101 | 117,329 | 40,777 | 158,106 | 146,591 | 11,515 | 113,913 | | 113,913 | 113,913 | |
| | Other Salaries for Instruction | 15-216-100-106 | 132,699 | (38,651) | 94,048 | 94,047 | 1 | 107,350 | 2,658 | 110,008 | 110,007 | 1 |
| | General Supplies | 15-216-100-610 | 3,400 | | 3,400 | 2,999 | 401 | 3,300 | | 3,300 | 2,324 | 976 |
| | Other Objects | 15-216-100-800 | 360 | | 360 | 360 | | 360 | | 360 | 360 | |
| Total Preschool Handicapped - Full Time | | | 253,788 | 2,126 | 255,914 | 243,997 | 11,917 | 224,923 | 2,658 | 227,581 | 226,604 | 977 |
| Total Special Education | | | 856,591 | 67,698 | 924,289 | 910,417 | 13,872 | 758,598 | 55,779 | 814,377 | 799,159 | 15,218 |
| Basic Skills/Remedial: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-230-100-101 | 86,894 | | 86,894 | 85,652 | 1,242 | 84,410 | | 84,410 | 84,410 | |
| | Other Salaries for Instruction | 15-230-100-106 | 13,307 | | 13,307 | 13,113 | 194 | 12,919 | | 12,919 | 12,919 | |
| Total Basic Skills/Remedial | | | 100,201 | | 100,201 | 98,765 | 1,436 | 97,329 | | 97,329 | 97,329 | |
| School Sponsored Cocurricular Activities: | | | | | | | | | | | | |
| | Salaries | 15-401-100-100 | 6,826 | | 6,826 | 6,344 | 482 | 6,623 | | 6,623 | 6,614 | 9 |
| Total School Sponsored Cocurricular Activities | | | 6,826 | | 6,826 | 6,344 | 482 | 6,623 | | 6,623 | 6,614 | 9 |
| Total - Instruction | | | 2,572,503 | (174,247) | 2,398,256 | 2,369,880 | 28,376 | 2,510,715 | (248,619) | 2,262,096 | 2,241,383 | 20,713 |
| Health Services: | | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 59,138 | 575 | 59,713 | 58,121 | 1,592 | 60,504 | 1 | 60,505 | 57,990 | 2,515 |
| | Other Purchased Services | 15-000-213-500 | | | | | | 500 | (250) | 250 | | 250 |
| | Supplies and Materials | 15-000-213-600 | 2,000 | (575) | 1,425 | 1,358 | 67 | 2,000 | 250 | 2,250 | 2,212 | 38 |
| Total Health Services | | | 61,138 | | 61,138 | 59,479 | 1,659 | 63,004 | 1 | 63,005 | 60,202 | 2,803 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Emmons | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|-----------------|--------------------|---------------------|------------------|------------------|---|--------------------|---------------------|------------------|------------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Other Support Services - Students - Regular: | | | | | | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 59,991 | | 59,991 | 59,118 | 873 | 58,244 | | 58,244 | 58,244 | |
| Other Purchased Services | 15-000-218-500 | | | | | | 500 | | 500 | | 500 |
| Supplies and Materials | 15-000-218-600 | 750 | | 750 | 738 | 12 | 750 | | 750 | 740 | 10 |
| Total Other Support Services-Students-Regular | | 60,741 | | 60,741 | 59,856 | 885 | 59,494 | | 59,494 | 58,984 | 510 |
| Educational Media Services/School Library: | | | | | | | | | | | |
| Salaries | 15-000-222-104 | 88,594 | (35,685) | 52,909 | 52,908 | 1 | 86,201 | 1 | 86,202 | 86,110 | 92 |
| Salaries of Technology Coordinators | 15-000-222-177 | 48,360 | 1 | 48,361 | 48,360 | 1 | 44,948 | | 44,948 | 44,948 | |
| Purchased Professional Services | 15-000-222-300 | | 3,200 | 3,200 | 3,174 | 26 | | | | | |
| Other Purchased Services | 15-000-222-500 | | | | | | 500 | | 500 | | 500 |
| Supplies and Materials | 15-000-222-600 | 28,500 | (22,200) | 6,300 | 5,705 | 595 | 19,353 | (8,758) | 10,595 | 10,594 | 1 |
| Total Educational Media Services/School Library | | 165,454 | (34,684) | 110,770 | 110,147 | 623 | 151,002 | (8,757) | 142,245 | 141,652 | 593 |
| Support Services School Administration: | | | | | | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 142,809 | (3,300) | 139,509 | 139,509 | | 134,903 | (54,622) | 80,281 | 77,316 | 2,965 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 79,871 | (4,928) | 74,943 | 74,622 | 321 | 71,906 | (11,651) | 60,255 | 59,209 | 1,046 |
| Other Purchased Services | 15-000-240-500 | | | | | | 700 | (350) | 350 | | 350 |
| Supplies and Materials | 15-000-240-600 | 1,000 | | 1,000 | 367 | 633 | 1,000 | (800) | 200 | 133 | 67 |
| Total Support Services School Administration | | 223,680 | (8,228) | 215,452 | 214,498 | 954 | 208,509 | (67,423) | 141,086 | 136,658 | 4,428 |
| Security: | | | | | | | | | | | |
| Salaries | 15-000-266-100 | | 35,857 | 35,857 | 35,856 | 1 | | | | | |
| Total Security | | | 35,857 | 35,857 | 35,856 | 1 | | | | | |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| TPAF Contributions | 15-000-291-232 | | | | | | | 135,216 | 135,216 | 135,216 | |
| PERS Contribution | 15-000-291-241 | | 17,952 | 17,952 | 17,952 | | | | | | |
| Health Benefits | 15-000-291-270 | 1,148,950 | | 1,148,950 | 1,147,980 | 970 | 733,391 | (221,754) | 511,637 | 511,637 | |
| Total Unallocated Benefits - Employee Benefits | | 1,148,950 | 17,952 | 1,166,902 | 1,165,932 | 970 | 733,391 | (86,538) | 646,853 | 646,853 | |
| Total Undistributed Expenditures | | 1,659,963 | (9,103) | 1,650,860 | 1,645,768 | 5,092 | 1,215,400 | (162,717) | 1,052,683 | 1,044,349 | 8,334 |
| Total Expenditures - Current Expense | | 4,232,466 | (183,350) | 4,049,116 | 4,015,648 | 33,468 | 3,726,115 | (411,336) | 3,314,779 | 3,285,732 | 29,047 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| School: Emmons | | | | | | | | | | | |
| Capital Outlay: | | | | | | | | | | | |
| Equipment: | | | | | | | | | | | |
| Regular Programs - Instruction: | | | | | | | | | | | |
| Grades 1 - 5 | 15-120-100-730 | | 19,000 | 19,000 | 18,138 | 862 | | | | | |
| Total Equipment | | | 19,000 | 19,000 | 18,138 | 862 | | | | | |
| Total Capital Outlay | | | 19,000 | 19,000 | 18,138 | 862 | | | | | |
| Total School Based Expenditures | | 4,232,466 | (164,350) | 4,068,116 | 4,033,786 | 34,330 | 3,726,115 | (411,336) | 3,314,779 | 3,285,732 | 29,047 |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 4,232,466 | (164,350) | 4,068,116 | 4,033,786 | (34,330) | 3,726,115 | (411,411) | 3,314,704 | 3,285,657 | (29,047) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 4,232,466 | (164,350) | 4,068,116 | 4,033,786 | (34,330) | 3,726,115 | (411,411) | 3,314,704 | 3,285,657 | (29,047) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | | | | (75) | (75) | (75) | |
| Fund Balances, July 1 | | | | | | | 75 | | 75 | 75 | |
| Fund Balances, June 30 | | - | - | - | - | - | 75 | (75) | - | - | - |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|--|---|-----------------|------------------|-----------------|------------------|---|-----------------|------------------|------------------|------------------|---|---------------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| School: Harker-Wylie | | | | | | | | | | | | |
| Current Expense: | | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | | |
| | Preschool/Kindergarten | 15-110-100-101 | \$256,498 | (72,215) | 184,283 | 184,282 | 1 | 248,630 | (18,353) | 230,277 | 224,769 | 5,508 |
| | Other Salaries for Instruction | 15-110-100-106 | 46,922 | 19,682 | 66,604 | 65,753 | 851 | 67,638 | 67,638 | 67,638 | 67,266 | 372 |
| | General Supplies | 15-110-100-610 | 13,405 | (3,000) | 10,405 | 9,559 | 846 | 8,316 | 8,316 | 8,316 | 8,316 | |
| | Other Objects | 15-110-100-800 | 1,000 | | 1,000 | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| | Grades 1 - 5 | 15-120-100-101 | 1,185,457 | (74,176) | 1,111,281 | 1,107,861 | 3,420 | 1,137,588 | (248,549) | 889,039 | 882,855 | 6,184 |
| | Reading Specialist | 15-120-100-177 | 28,107 | 27,346 | 55,453 | 55,452 | 1 | 27,300 | 27,300 | 27,300 | 27,299 | 1 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | | |
| | Other Salaries for Instruction | 15-190-100-106 | 21,218 | | 21,218 | 20,909 | 309 | 105,800 | (87,161) | 18,639 | 18,638 | 1 |
| | Purchased Professional/Educational Services | 15-190-100-320 | 6,000 | | 6,000 | 4,000 | 2,000 | 6,000 | | 6,000 | 6,000 | |
| | Other Purchased Services | 15-190-100-500 | 1,000 | | 1,000 | 210 | 790 | 1,000 | | 1,000 | 210 | 790 |
| | General Supplies | 15-190-100-610 | 25,517 | 5,000 | 30,517 | 29,594 | 923 | 39,688 | (7,870) | 31,818 | 29,879 | 1,939 |
| | Textbooks | 15-190-100-640 | 1,000 | | 1,000 | | 1,000 | 1,000 | 1,274 | 2,274 | 2,232 | 42 |
| | Other Objects | 15-190-100-800 | 3,409 | | 3,409 | 3,400 | 9 | 5,000 | (1,000) | 4,000 | 4,000 | |
| Total Regular Programs - Instruction | | | 1,589,533 | (97,363) | 1,492,170 | 1,481,020 | 11,150 | 1,544,706 | (257,405) | 1,287,301 | 1,272,464 | 14,837 |
| Learning and/or Language Disabilities: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-204-100-101 | 170 | | 170 | | 170 | 130,450 | (130,110) | 340 | | 340 |
| | Other Salaries for Instruction | 15-204-100-106 | | | | | | 42,600 | (42,600) | | | |
| | Other Purchased Services | 15-204-100-500 | 300 | | 300 | | 300 | 300 | (300) | | | |
| | General Supplies | 15-204-100-610 | 15,401 | | 15,401 | 5,468 | 9,933 | 17,401 | (2,916) | 14,485 | 11,990 | 2,495 |
| | Textbooks | 15-204-100-640 | 150 | | 150 | | 150 | 150 | | 150 | | 150 |
| | Other Objects | 15-204-100-800 | 360 | | 360 | | 360 | 360 | | 360 | 360 | |
| Total Learning and/or Language Disabilities | | | 16,381 | | 16,381 | 5,468 | 10,913 | 191,261 | (175,926) | 15,335 | 12,350 | 2,985 |
| Multiple Disabilities: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-212-100-101 | 117,903 | 5 | 117,908 | 117,907 | 1 | 114,470 | | 114,470 | 114,469 | 1 |
| | Other Salaries for Instruction | 15-212-100-106 | 111,658 | 18,585 | 130,243 | 130,242 | 1 | 108,551 | | 108,551 | 108,550 | 1 |
| | Textbooks | 15-212-100-640 | | 1,000 | 1,000 | | 1,000 | | | | | |
| Total Multiple Disabilities | | | 229,561 | 19,590 | 249,151 | 248,149 | 1,002 | | | 223,021 | 223,019 | 2 |

112

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Harker-Wylie | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|--|--------------------------------------|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Resource Room: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-213-100-101 | 497,744 | (169,040) | 328,704 | 327,514 | 1,190 | 402,520 | 79,710 | 482,230 | 482,230 | |
| | Other Salaries for Instruction | 15-213-100-106 | 112,080 | (44,243) | 67,837 | 66,599 | 1,238 | 42,930 | 64,350 | 107,280 | 93,742 | 13,538 |
| | Other Purchased Services | 15-213-100-500 | 300 | | 300 | | 300 | 300 | (300) | | | |
| | General Supplies | 15-213-100-610 | 2,000 | | 2,000 | 1,162 | 838 | | 566 | 566 | 539 | 27 |
| Total Resource Room | | | 612,124 | (213,283) | 398,841 | 395,275 | 3,566 | 445,750 | 144,326 | 590,076 | 576,511 | 13,565 |
| Total Special Education | | | 858,066 | (193,693) | 664,373 | 648,892 | 15,481 | 637,011 | 191,421 | 828,432 | 811,880 | 16,552 |
| Basic Skills/Remedial: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-230-100-101 | 47,023 | 7,398 | 54,421 | 54,421 | | 81,910 | (34,777) | 47,133 | 46,337 | 796 |
| | Other Salaries for Instruction | 15-230-100-106 | 38,797 | | 38,797 | 38,278 | 519 | 37,760 | 1 | 37,761 | 37,760 | 1 |
| Total Basic Skills/Remedial | | | 85,820 | 7,398 | 93,218 | 92,699 | 519 | 119,670 | (34,776) | 84,894 | 84,097 | 797 |
| School Sponsored Cocurricular Activities: | | | | | | | | | | | | |
| | Salaries | 15-401-100-100 | 1,700 | | 1,700 | 890 | 810 | 1,650 | 130 | 1,780 | 1,780 | |
| Total School Sponsored Cocurricular Activities | | | 1,700 | | 1,700 | 890 | 810 | 1,650 | 130 | 1,780 | 1,780 | |
| Before/After School Programs: | | | | | | | | | | | | |
| | Salaries | 15-421-100-100 | 10,013 | | 10,013 | 9,213 | 800 | | 10,251 | 10,251 | 10,250 | 1 |
| Total Before/After School Programs | | | 10,013 | | 10,013 | 9,213 | 800 | | 10,251 | 10,251 | 10,250 | 1 |
| Total - Instruction | | | 2,545,132 | (283,658) | 2,261,474 | 2,232,714 | 28,760 | 2,303,037 | (90,379) | 2,212,658 | 2,180,471 | 32,187 |
| Health Services: | | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 86,762 | (6,708) | 80,054 | 78,867 | 1,187 | 83,735 | (276) | 83,459 | 83,133 | 326 |
| | Other Purchased Services | 15-000-213-500 | 800 | | 800 | | 800 | 800 | (632) | 168 | | 168 |
| | Supplies and Materials | 15-000-213-600 | 2,000 | | 2,000 | 1,864 | 136 | 2,000 | 993 | 2,993 | 2,992 | 1 |
| Total Health Services | | | 89,562 | (6,708) | 82,854 | 80,731 | 2,123 | 86,535 | 85 | 86,620 | 86,125 | 495 |
| Other Support Services - Students - Regular: | | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-218-104 | 87,636 | | 87,636 | 86,373 | 1,263 | 85,110 | (22,027) | 63,083 | 63,083 | |
| | Purchased Technical Services | 15-000-218-320 | 100 | | 100 | | 100 | 300 | 900 | 1,200 | 1,200 | |
| | Supplies and Materials | 15-000-218-600 | 1,250 | | 1,250 | 415 | 835 | 1,250 | (400) | 850 | 717 | 133 |
| Total Other Support Services-Students-Regular | | | 88,986 | | 88,986 | 86,788 | 2,198 | 86,660 | (21,527) | 65,133 | 65,000 | 133 |

113

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Harker-Wylie | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|---|-----------------|------------------|--------------|---------|---|-----------------|------------------|--------------|---------|---|-------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | | | | | | | |
| | Salaries of Supervisors of Instruction | 15-000-221-102 | 1,800 | (1,007) | 793 | 793 | 1,800 | | 1,800 | | 1,800 | |
| Total Improvement of Instruction Services | | | 1,800 | (1,007) | 793 | 793 | 1,800 | | 1,800 | | 1,800 | |
| Other Support Services Instructional Staff | | | | | | | | | | | | |
| Educational Media Services/School Library: | | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | 86,649 | (18,024) | 68,625 | 68,370 | 255 | 83,995 | | 83,995 | 83,910 | 85 |
| | Salaries of Technology Coordinators | 15-000-222-177 | 30,380 | 1 | 30,381 | 30,380 | 1 | 28,174 | 1 | 28,175 | 28,174 | 1 |
| | Supplies and Materials | 15-000-222-600 | 14,997 | | 14,997 | 13,285 | 1,712 | 15,000 | (469) | 14,531 | 11,774 | 2,757 |
| Total Educational Media Services/School Library | | | 132,026 | (18,023) | 114,003 | 112,035 | 1,968 | 127,169 | (468) | 126,701 | 123,858 | 2,843 |
| Support Services School Administration: | | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals | 15-000-240-103 | 120,335 | 4,401 | 124,736 | 124,735 | 1 | 113,189 | (38,275) | 74,914 | 74,564 | 350 |
| | Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 79,359 | 8,343 | 87,702 | 86,830 | 872 | 84,342 | (30,783) | 53,559 | 53,558 | 1 |
| | Other Purchased Services | 15-000-240-500 | 500 | | 500 | | 500 | 500 | (500) | | | |
| | Supplies and Materials | 15-000-240-600 | | | | | | 500 | (85) | 415 | 389 | 26 |
| Total Support Services School Administration | | | 200,194 | 12,744 | 212,938 | 211,565 | 1,373 | 198,531 | (69,643) | 128,888 | 128,511 | 377 |

114

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Harker-Wylie | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Security: | | | | | | | | | | | |
| Salaries | 15-000-266-100 | | 34,933 | 34,933 | 34,933 | | | | | | |
| Total Security | | | 34,933 | 34,933 | 34,933 | | | | | | |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| PERS Contribution | 15-000-291-241 | | 17,952 | 17,952 | 17,952 | | | | | | |
| Health Benefits | 15-000-291-270 | 1,145,116 | (87,378) | 1,057,738 | 1,056,964 | 774 | 850,000 | (97,750) | 752,250 | 752,250 | |
| Total Unallocated Benefits - Employee Benefits | | 1,145,116 | (69,426) | 1,075,690 | 1,074,916 | 774 | 850,000 | (97,750) | 752,250 | 752,250 | |
| Total Undistributed Expenditures | | 1,657,684 | (47,487) | 1,610,197 | 1,600,968 | 9,229 | 1,350,695 | (189,303) | 1,161,392 | 1,155,744 | 5,648 |
| Total Expenditures - Current Expense | | 4,202,816 | (331,145) | 3,871,671 | 3,833,682 | 37,989 | 3,653,732 | (279,682) | 3,374,050 | 3,336,215 | 37,835 |
| Capital Outlay: | | | | | | | | | | | |
| Equipment: | | | | | | | | | | | |
| Regular Programs - Instruction: | | | | | | | | | | | |
| Learning and/or Language Disabilities | 15-204-100-730 | 2,000 | (1,000) | 1,000 | 1,000 | 1,000 | 2,000 | | 2,000 | 2,000 | 2,000 |
| Resource Room | 15-213-100-730 | 2,000 | | 2,000 | 2,000 | 2,000 | 2,000 | | 2,000 | 2,000 | 2,000 |
| Total Equipment | | 4,000 | (1,000) | 3,000 | 3,000 | 3,000 | 4,000 | | 4,000 | 4,000 | 4,000 |
| Total Capital Outlay | | 4,000 | (1,000) | 3,000 | 3,000 | 3,000 | 4,000 | | 4,000 | 4,000 | 4,000 |
| Total School Based Expenditures | | 4,206,816 | (332,145) | 3,874,671 | 3,833,682 | 40,989 | 3,657,732 | (279,682) | 3,378,050 | 3,336,215 | 41,835 |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 4,206,816 | (332,145) | 3,874,671 | 3,833,682 | (40,989) | 3,657,732 | (280,002) | 3,377,730 | 3,335,895 | (41,835) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 4,206,816 | (332,145) | 3,874,671 | 3,833,682 | (40,989) | 3,657,732 | (280,002) | 3,377,730 | 3,335,895 | (41,835) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | | | | (320) | (320) | (320) | |
| Fund Balances, July 1 | | | | | | | 320 | | 320 | 320 | |
| Fund Balances, June 30 | | | | | | | 320 | (320) | | | |

115

PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Fort Dix | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|-----------------|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| Preschool/Kindergarten | 15-110-100-101 | \$218,278 | 49,466 | 267,744 | 267,744 | | 219,820 | (10,024) | 209,796 | 209,639 | 157 |
| Other Salaries for Instruction | 15-110-100-106 | 42,524 | 21,872 | 64,396 | 62,666 | 1,730 | | 48,487 | 48,487 | 44,524 | 3,963 |
| General Supplies | 15-110-100-610 | 8,125 | | 8,125 | 5,224 | 2,901 | | 8,125 | 8,125 | 7,542 | 583 |
| Other Objects | 15-110-100-800 | 2,640 | | 2,640 | | 2,640 | | 2,190 | 2,190 | | 2,190 |
| Grades 1 - 5 | 15-120-100-101 | 700,298 | 167,072 | 867,370 | 866,250 | 1,120 | 982,780 | (446,938) | 535,842 | 534,931 | 911 |
| Reading Specialist | 15-120-100-179 | 85,294 | | 85,294 | 84,052 | 1,242 | | 82,829 | 82,829 | 82,829 | |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | 60,717 | | 60,717 | 59,877 | 840 | 141,816 | (82,799) | 59,017 | 59,016 | 1 |
| Purchased Professional/Educational Services | 15-190-100-320 | 6,350 | | 6,350 | 4,000 | 2,350 | 6,350 | (1,402) | 4,948 | 4,350 | 598 |
| Other Purchased Services | 15-190-100-500 | | 80 | 80 | | 80 | | | | | |
| General Supplies | 15-190-100-610 | 46,153 | 17,876 | 64,029 | 58,938 | 5,091 | 58,242 | (6,723) | 51,519 | 31,708 | 19,811 |
| Textbooks | 15-190-100-640 | 7,750 | (80) | 7,670 | 2,549 | 5,121 | 6,750 | | 6,750 | 4,446 | 2,304 |
| Other Objects | 15-190-100-800 | 10,441 | | 10,441 | 8,138 | 2,303 | 13,903 | (9,553) | 4,350 | 4,350 | |
| Total Regular Programs - Instruction | | 1,188,570 | 256,286 | 1,444,856 | 1,419,438 | 25,418 | 1,429,661 | (415,808) | 1,013,853 | 983,335 | 30,518 |
| Resource Room: | | | | | | | | | | | |
| Salaries of Teachers | 15-213-100-101 | | 83,732 | 83,732 | 83,731 | 1 | | | | | |
| Other Salaries for Instruction | 15-213-100-106 | | 21,297 | 21,297 | 21,297 | | | | | | |
| Total Resource Room | | | 105,029 | 105,029 | 105,028 | 1 | | | | | |
| Total Special Education | | | 105,029 | 105,029 | 105,028 | 1 | | | | | |
| Basic Skills/Remedial: | | | | | | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 84,952 | (84,060) | 892 | | 892 | | 83,211 | 83,211 | 83,210 | 1 |
| Other Salaries for Instruction | 15-230-100-106 | 36,097 | | 36,097 | 36,078 | 19 | 35,060 | (5) | 35,055 | 29,634 | 5,421 |
| Total Basic Skills/Remedial | | 121,049 | (84,060) | 36,989 | 36,078 | 911 | 35,060 | 83,206 | 118,266 | 112,844 | 5,422 |
| School Sponsored Cocurricular Activities: | | | | | | | | | | | |
| Salaries | 15-401-100-100 | 4,408 | | 4,408 | 3,559 | 849 | 3,865 | | 3,865 | 3,560 | 305 |
| Total School Sponsored Cocurricular Activities | | 4,408 | | 4,408 | 3,559 | 849 | 3,865 | | 3,865 | 3,560 | 305 |
| Before/After School Programs: | | | | | | | | | | | |
| Salaries | 15-421-100-100 | 6,864 | | 6,864 | 2,681 | 4,183 | 12,008 | | 12,008 | 1,877 | 10,131 |
| Total Before/After School Programs | | 6,864 | | 6,864 | 2,681 | 4,183 | 12,008 | | 12,008 | 1,877 | 10,131 |
| Total - Instruction | | 1,320,891 | 277,255 | 1,598,146 | 1,566,784 | 31,362 | 1,480,594 | (332,602) | 1,147,992 | 1,101,616 | 46,376 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Fort Dix | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|---|-----------------|------------------|--------------|---------|---|-----------------|------------------|--------------|---------|---|-------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Health Services: | | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 75,013 | | 75,013 | 74,253 | 760 | 72,849 | 23 | 72,872 | 72,871 | 1 |
| | Supplies and Materials | 15-000-213-600 | 3,149 | (2,149) | 1,000 | 1,000 | | 3,149 | (22) | 3,127 | 1,385 | 1,742 |
| Total Health Services | | | 78,162 | (2,149) | 76,013 | 75,253 | 760 | 75,998 | 1 | 75,999 | 74,256 | 1,743 |
| Other Support Services - Students - Regular: | | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-218-104 | 94,924 | | 94,924 | 93,557 | 1,367 | 92,191 | 1 | 92,192 | 92,191 | 1 |
| | Supplies and Materials | 15-000-218-600 | 546 | | 546 | 299 | 247 | 546 | | 546 | 250 | 296 |
| Total Other Support Services-Students-Regular | | | 95,470 | | 95,470 | 93,856 | 1,614 | 92,737 | 1 | 92,738 | 92,441 | 297 |
| Educational Media Services/School Library: | | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | 84,952 | | 84,952 | 83,731 | 1,221 | 82,510 | 1 | 82,511 | 82,510 | 1 |
| | Salaries of Technology Coordinators | 15-000-222-177 | 60,760 | | 60,760 | 60,760 | | 56,348 | 1 | 56,349 | 56,348 | 1 |
| | Supplies and Materials | 15-000-222-600 | 18,719 | (2,621) | 16,098 | 16,098 | | 17,831 | 2,426 | 20,257 | 19,210 | 1,047 |
| Total Educational Media Services/School Library | | | 164,431 | (2,621) | 161,810 | 160,589 | 1,221 | 156,689 | 2,428 | 159,117 | 158,068 | 1,049 |
| Support Services School Administration: | | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals | 15-000-240-103 | 111,779 | (2,896) | 108,883 | 108,883 | | 104,922 | (36,315) | 68,607 | 68,607 | |
| | Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 44,421 | 10,438 | 54,859 | 54,858 | 1 | 91,304 | (38,649) | 52,655 | 52,306 | 349 |
| | Supplies and Materials | 15-000-240-600 | 1,000 | | 1,000 | | 1,000 | 1,000 | 571 | 1,571 | 688 | 883 |
| Total Support Services School Administration | | | 157,200 | 7,542 | 164,742 | 163,741 | 1,001 | 197,226 | (74,393) | 122,833 | 121,601 | 1,232 |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | | |
| | TPAF Contributions | 15-000-291-232 | | | | | | | 39,282 | 39,282 | 39,282 | |
| | PERS Contribution | 15-000-291-241 | | 10,258 | 10,258 | 10,258 | | | | | | |
| | Health Benefits | 15-000-291-270 | 804,464 | | 804,464 | 804,000 | 464 | 392,110 | 73,498 | 465,608 | 465,608 | |
| Total Unallocated Benefits - Employee Benefits | | | 804,464 | 10,258 | 814,722 | 814,258 | 464 | 392,110 | 112,780 | 504,890 | 504,890 | |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Fort Dix | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|------------------|---|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| | Total Undistributed Expenditures | 1,299,727 | 13,030 | 1,312,757 | 1,307,697 | 5,060 | 914,760 | 40,817 | 955,577 | 951,256 | 4,321 |
| | Total Expenditures - Current Expense | 2,620,618 | 290,285 | 2,910,903 | 2,874,481 | 36,422 | 2,395,354 | (291,785) | 2,103,569 | 2,052,872 | 50,697 |
| | Capital Outlay: | | | | | | | | | | |
| | Equipment: | | | | | | | | | | |
| | Regular Programs - Instruction: Grades 1 - 5 | | | | | | 2,160 | | 2,160 | | 2,160 |
| | Total Equipment | | | | | | 2,160 | | 2,160 | | 2,160 |
| | Total Capital Outlay | | | | | | 2,160 | | 2,160 | | 2,160 |
| | Total School Based Expenditures | 2,620,618 | 290,285 | 2,910,903 | 2,874,481 | 36,422 | 2,397,514 | (291,785) | 2,105,729 | 2,052,872 | 52,857 |
| | Other Financing Sources/(Uses): | | | | | | | | | | |
| | Operating Transfer In - General Fund | 2,620,618 | 272,409 | 2,893,027 | 2,856,605 | (36,422) | 2,397,514 | (294,782) | 2,102,732 | 2,067,751 | (34,981) |
| | Operating Transfer In - Special Revenue Fund | | | | | | | | | | |
| | Total Other Financing Sources/(Uses) | 2,620,618 | 272,409 | 2,893,027 | 2,856,605 | (36,422) | 2,397,514 | (294,782) | 2,102,732 | 2,067,751 | (34,981) |
| | Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | (17,876) | (17,876) | (17,876) | | | (2,997) | (2,997) | 14,879 | 17,876 |
| | Fund Balances, July 1 | 17,876 | | 17,876 | 17,876 | | 2,997 | 2,997 | 2,997 | 2,997 | |
| | Fund Balances, June 30 | \$17,876 | (17,876) | - | - | - | 2,997 | (2,997) | - | 17,876 | 17,876 |

118

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Crichton | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|--|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Current Expense: | | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | | |
| | Preschool/Kindergarten | 15-110-100-101 | \$328,212 | (4,716) | 323,496 | 323,156 | 340 | 382,649 | (63,869) | 318,780 | 318,440 | 340 |
| | Other Salaries for Instruction | 15-110-100-106 | 46,496 | 17,706 | 64,202 | 64,202 | | 84,001 | 84,001 | 84,001 | 84,000 | 1 |
| | Purchased Professional/Educational Services: | 15-110-100-320 | 1,500 | | 1,500 | 1,500 | | 1,500 | 1,500 | 1,500 | 600 | 900 |
| | Other Purchased Services | 15-110-100-500 | 100 | | 100 | 100 | 100 | 600 | 600 | 600 | 600 | 600 |
| | General Supplies | 15-110-100-610 | 22,000 | (21,240) | 760 | 577 | 183 | 3,500 | 3,500 | 3,500 | 1,777 | 1,723 |
| | Other Objects | 15-110-100-800 | 2,000 | | 2,000 | 2,000 | | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| | Grades 1 - 5 | 15-120-100-101 | 1,647,765 | (127,709) | 1,520,056 | 1,515,656 | 4,400 | 1,592,281 | (377,528) | 1,214,753 | 1,212,726 | 2,027 |
| | Reading Sepcialist | 15-120-100-179 | | | | | | | 32,076 | 32,076 | 32,076 | 32,076 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | | |
| | Other Salaries for Instruction | 15-190-100-106 | 21,724 | 2,086 | 23,810 | 21,412 | 2,398 | 160,469 | (139,369) | 21,100 | 21,100 | 21,100 |
| | Purchased Professional/Educational Services | 15-190-100-320 | 4,500 | | 4,500 | 4,500 | | 8,000 | (750) | 7,250 | 5,000 | 2,250 |
| | Other Purchased Services | 15-190-100-500 | 250 | | 250 | 250 | 250 | 3,350 | (1,675) | 1,675 | 240 | 1,435 |
| | General Supplies | 15-190-100-610 | 59,446 | 7,000 | 66,446 | 62,574 | 3,872 | 82,224 | (22,772) | 59,452 | 59,337 | 115 |
| | Other Objects | 15-190-100-800 | 4,409 | | 4,409 | 4,000 | 409 | 2,000 | 5,640 | 7,640 | 7,140 | 500 |
| Total Regular Programs - Instruction | | | 2,138,402 | (126,873) | 2,011,529 | 1,999,577 | 11,952 | 2,230,973 | (476,646) | 1,754,327 | 1,742,436 | 11,891 |
| Learning and/or Language Disabilities: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-204-100-101 | 82,068 | | 82,068 | 80,889 | 1,179 | 79,710 | | 79,710 | 79,710 | 79,710 |
| | Other Salaries for Instruction | 15-204-100-106 | 22,424 | | 22,424 | 22,112 | 312 | 21,800 | 1 | 21,801 | 21,800 | 1 |
| | Purchased Professional/Educational Services | 15-204-100-320 | 1,500 | | 1,500 | 1,500 | 1,500 | 1,500 | | 1,500 | 1,500 | 1,500 |
| | Other Purchased Services | 15-204-100-500 | 25 | | 25 | 25 | 25 | 225 | | 225 | 225 | 225 |
| | General Supplies | 15-204-100-610 | 5,000 | (4,678) | 322 | 304 | 18 | 5,000 | | 5,000 | 800 | 4,200 |
| | Other Objects | 15-204-100-800 | 400 | | 400 | 400 | 400 | 400 | | 400 | 400 | 400 |
| Total Learning and/or Language Disabilities | | | 111,417 | (4,678) | 106,739 | 103,305 | 3,434 | 108,635 | 1 | 108,636 | 102,310 | 6,326 |
| Multiple Disabilities: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-212-100-101 | 152,185 | (2,203) | 149,982 | 149,982 | | 167,420 | (27,681) | 139,739 | 139,259 | 480 |
| | Other Salaries for Instruction | 15-212-100-106 | 131,792 | (5,058) | 126,734 | 126,733 | 1 | 128,560 | (500) | 128,060 | 127,940 | 120 |

119

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Crichton | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|------------------------------------|---|-----------------|------------------|--------------|---------|---|-----------------|------------------|--------------|---------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Multiple Disabilities (continued): | | | | | | | | | | | | |
| 120 | Purchased Professional/Educational Services | 15-212-100-320 | 1,500 | | 1,500 | 1,500 | 1,500 | | 1,500 | | 1,500 | |
| | Other Purchased Services | 15-212-100-500 | 50 | | 50 | 50 | 450 | | 450 | | 450 | |
| | General Supplies | 15-212-100-610 | 10,000 | | 10,000 | 6,373 | 3,627 | 1,364 | 11,364 | 7,205 | 4,159 | |
| | Other Objects | 15-212-100-800 | 800 | | 800 | 251 | 549 | 800 | 800 | 513 | 287 | |
| Total Multiple Disabilities | | | 296,327 | (7,261) | 289,066 | 283,339 | 5,727 | 308,730 | (26,817) | 281,913 | 274,917 | 6,996 |
| Resource Room: | | | | | | | | | | | | |
| Salaries of Teachers | | | | | | | | | | | | |
| | Salaries of Teachers | 15-213-100-101 | 608,022 | (84,088) | 523,934 | 523,933 | 1 | 550,066 | 40,332 | 590,398 | 590,398 | |
| | Other Salaries for Instruction | 15-213-100-106 | | 42,534 | 42,534 | 40,474 | 2,060 | 41,600 | (40,561) | 1,039 | 1,038 | 1 |
| | General Supplies | 15-213-100-610 | | | | | | 153 | 153 | 153 | | |
| Total Resource Room | | | 608,022 | (41,554) | 566,468 | 564,407 | 2,061 | 591,666 | (76) | 591,590 | 591,589 | 1 |
| Total Special Education | | | 1,015,766 | (53,493) | 962,273 | 951,051 | 11,222 | 1,009,031 | (26,892) | 982,139 | 968,816 | 13,323 |
| Basic Skills/Remedial: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-230-100-101 | 169,704 | | 169,704 | 167,262 | 2,442 | 81,539 | 83,281 | 164,820 | 164,820 | |
| | Other Purchased Services | 15-230-100-500 | 700 | | 700 | | 700 | 700 | (600) | 100 | 100 | |
| | General Supplies | 15-230-100-610 | 1,500 | | 1,500 | 1,112 | 388 | 1,500 | | 1,500 | 191 | 1,309 |
| Total Basic Skills/Remedial | | | 171,904 | | 171,904 | 168,374 | 3,530 | 83,739 | 82,681 | 166,420 | 165,011 | 1,409 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|--|---|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| School Sponsored Cocurricular Activities: | | | | | | | | | | | | |
| | Salaries | 15-401-100-100 | 7,545 | 7,545 | 6,313 | 1,232 | 8,803 | | 8,803 | 7,850 | 953 | |
| | Purchased Services | 15-401-100-500 | | | | | | 150 | 150 | | 150 | |
| | General Supplies | 15-401-100-610 | 1,600 | 1,600 | 75 | 1,525 | 1,600 | (150) | 1,450 | 76 | 1,374 | |
| | Other Objects | 15-401-100-800 | | | | | 5,500 | (5,500) | | | | |
| Total School Sponsored Cocurricular Activities | | | 9,145 | 9,145 | 6,388 | 2,757 | 15,903 | (5,500) | 10,403 | 7,926 | 2,477 | |
| Before/After School Programs: | | | | | | | | | | | | |
| | Salaries | 15-421-100-100 | | 16,540 | 16,540 | 36 | | 21,400 | 21,400 | 19,680 | 1,720 | |
| Total Before/After School Programs | | | | 16,540 | 16,540 | 36 | | 21,400 | 21,400 | 19,680 | 1,720 | |
| Total - Instruction | | | 3,335,217 | (163,826) | 3,171,391 | 3,141,894 | 29,497 | 3,339,646 | (404,957) | 2,934,689 | 2,903,869 | 30,820 |
| Attendance & Social Work Services: | | | | | | | | | | | | |
| | Salaries | 15-000-211-104 | 76,318 | (22,000) | 54,318 | 54,146 | 172 | 74,095 | 1 | 74,096 | 74,095 | 1 |
| Total Attendance & Social Work Services | | | 76,318 | (22,000) | 54,318 | 54,146 | 172 | 74,095 | 1 | 74,096 | 74,095 | 1 |
| Health Services: | | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 56,140 | (574) | 55,566 | 53,300 | 2,266 | 78,348 | (23,746) | 54,602 | 52,520 | 2,082 |
| | Other Salaries for Instruction | 15-000-213-106 | 26,518 | | 26,518 | 26,132 | 386 | 25,746 | 25,746 | 25,603 | 143 | |
| | Purchased Professional & Technical Services | 15-000-213-300 | 700 | | 700 | 700 | 700 | | 700 | | 700 | |
| | Other Purchased Services | 15-000-213-500 | 25 | | 25 | 25 | 225 | | 225 | | 225 | |
| | Supplies and Materials | 15-000-213-600 | 3,050 | | 3,050 | 2,587 | 463 | 3,050 | | 3,050 | 1,763 | 1,287 |
| Total Health Services | | | 86,433 | (574) | 85,859 | 82,019 | 3,840 | 82,323 | 2,000 | 84,323 | 79,886 | 4,437 |
| Other Support Services - Students - Regular: | | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-218-104 | 145,010 | (49,877) | 95,133 | 95,132 | 1 | 140,796 | | 140,796 | 140,796 | |
| | Purchased Technical Services | 15-000-218-320 | 1,950 | | 1,950 | 1,950 | 1,950 | (750) | 1,200 | | 1,200 | |
| | Other Purchased Services | 15-000-218-500 | 50 | | 50 | 50 | 1,050 | | 1,050 | | 1,050 | |
| | Supplies and Materials | 15-000-218-600 | 900 | | 900 | 656 | 244 | 900 | | 900 | 613 | 287 |

121

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Crichton | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|------------------|---|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Total Other Support Services-Students-Regular | 147,910 | (49,877) | 98,033 | 95,788 | 2,245 | 144,696 | (750) | 143,946 | 141,409 | 2,537 | |
| | Educational Media Services/School Library: | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | 77,197 | (13,809) | 63,388 | 63,388 | 74,949 | | 74,949 | 74,949 | | |
| | Other Salaries for Instruction | 15-000-222-106 | | | | | | 1,226 | 1,226 | 1,226 | | |
| | Purchased Professional & Technical Services | 15-000-222-300 | 1,400 | | 1,400 | 1,400 | 1,400 | | 1,400 | | 1,400 | |
| | Other Purchased Services | 15-000-222-500 | 25 | | 25 | 25 | 225 | | 225 | | 225 | |
| | Supplies and Materials | 15-000-222-600 | 29,800 | (3,278) | 26,522 | 26,521 | 30,550 | (4,161) | 26,389 | 22,439 | 3,950 | |
| | Total Educational Media Services/School Library | | 108,422 | (17,087) | 91,335 | 89,909 | 1,426 | 107,124 | (2,935) | 104,189 | 98,614 | 5,575 |
| | Support Services School Administration: | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals | 15-000-240-103 | 107,293 | 106,016 | 213,309 | 213,309 | 204,708 | (68,751) | 135,957 | 135,157 | 800 | |
| | Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 87,578 | 6,881 | 94,459 | 94,458 | 92,325 | (33,207) | 59,118 | 57,134 | 1,984 | |
| | Other Purchased Services | 15-000-240-500 | 500 | | 500 | 500 | 3,500 | (2,300) | 1,200 | 80 | 1,120 | |
| | Supplies and Materials | 15-000-240-600 | 3,700 | (3,000) | 700 | 699 | 3,700 | 310 | 4,010 | 836 | 3,174 | |
| | Total Support Services School Administration | | 199,071 | 109,897 | 308,968 | 308,466 | 502 | 304,233 | (103,948) | 200,285 | 193,207 | 7,078 |
| | Security: | | | | | | | | | | | |
| | Salaries | 15-000-266-100 | | 35,578 | 35,578 | 35,578 | | | | | | |
| | Total Security | | | 35,578 | 35,578 | 35,578 | | | | | | |
| | Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| | TPAF Contributions | 15-000-291-232 | | | | | | 76,894 | 76,894 | 76,894 | | |
| | PERS Contribution | 15-000-291-241 | | 23,081 | 23,081 | 23,081 | | | | | | |
| | Health Benefits | 15-000-291-270 | 1,414,375 | (57,086) | 1,357,289 | 1,357,000 | 289 | 981,976 | (94,723) | 887,253 | 887,253 | |
| | Total Unallocated Benefits - Employee Benefits | | 1,414,375 | (34,005) | 1,380,370 | 1,380,081 | 289 | 981,976 | (17,829) | 964,147 | 964,147 | |
| | Total Undistributed Expenditures | | 2,032,529 | 21,932 | 2,054,461 | 2,045,987 | 8,474 | 1,694,447 | (123,461) | 1,570,986 | 1,551,358 | 19,628 |
| | Total Expenditures - Current Expense | | 5,367,746 | (141,894) | 5,225,852 | 5,187,881 | 37,971 | 5,034,093 | (528,418) | 4,505,675 | 4,455,227 | 50,448 |

122

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

School: Crichton
123

| ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|----------|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Total School Based Expenditures | 5,367,746 | (141,894) | 5,225,852 | 5,187,881 | 37,971 | 5,034,093 | (528,418) | 4,505,675 | 4,455,227 | 50,448 | |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 5,367,746 | (141,894) | 5,225,852 | 5,188,056 | (37,796) | 5,034,093 | (530,302) | 4,503,791 | 4,453,343 | (50,448) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 5,367,746 | (141,894) | 5,225,852 | 5,188,056 | (37,796) | 5,034,093 | (530,302) | 4,503,791 | 4,453,343 | (50,448) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | 175 | 175 | | (1,884) | (1,884) | (1,884) | |
| Fund Balances, July 1 | | | | | | | 1,884 | 1,884 | 1,884 | | |
| Fund Balances, June 30 | | - | - | - | 175 | 175 | 1,884 | (1,884) | - | - | - |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Denbo | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| Preschool/Kindergarten | 15-110-100-101 | \$143,903 | (18,705) | 125,198 | 124,873 | 325 | 139,579 | | 139,579 | 139,579 | |
| Other Salaries for Instruction | 15-110-100-106 | 43,142 | 550 | 43,692 | 43,692 | | | 41,901 | 41,901 | 41,900 | 1 |
| General Supplies | 15-110-100-610 | 4,330 | | 4,330 | 3,460 | 870 | | 4,795 | 4,795 | 4,725 | 70 |
| Other Objects | 15-110-100-800 | 240 | | 240 | | 240 | | 240 | 240 | | 240 |
| Grades 1 - 5 | 15-120-100-101 | 1,082,619 | (174,638) | 907,981 | 905,551 | 2,430 | 1,320,130 | (442,540) | 877,590 | 875,232 | 2,358 |
| Reading Specialist | 15-120-100-179 | 130,813 | 227 | 131,040 | 131,040 | | | 127,003 | 127,003 | 126,712 | 291 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | 27,214 | (13,000) | 14,214 | 13,113 | 1,101 | 69,350 | (41,900) | 27,450 | 25,838 | 1,612 |
| Purchased Professional/Educational Services | 15-190-100-320 | 2,000 | (1,000) | 1,000 | 700 | 300 | 2,000 | 100 | 2,100 | 2,100 | |
| Other Purchased Services | 15-190-100-500 | | 255 | 255 | 255 | | | 890 | 890 | 220 | 670 |
| General Supplies | 15-190-100-610 | 59,307 | (10,966) | 48,341 | 48,341 | | 72,712 | (18,662) | 54,050 | 54,050 | |
| Textbooks | 15-190-100-640 | 1,684 | | 1,684 | 1,460 | 224 | 1,684 | | 1,684 | 761 | 923 |
| Other Objects | 15-190-100-800 | 2,829 | 1,358 | 4,187 | 2,500 | 1,687 | 4,660 | 742 | 5,402 | 4,995 | 407 |
| Total Regular Programs - Instruction | | 1,498,081 | (215,919) | 1,282,162 | 1,274,985 | 7,177 | 1,610,115 | (327,431) | 1,282,684 | 1,276,112 | 6,572 |
| Resource Room: | | | | | | | | | | | |
| Other Salaries for Instruction | 15-213-100-106 | | 15,390 | 15,390 | 15,390 | | | | | | |
| Total Resource Room | | | 15,390 | 15,390 | 15,390 | | | | | | |
| Total Special Education | | | 15,390 | 15,390 | 15,390 | | | | | | |
| Basic Skills/Remedial: | | | | | | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 82,568 | (479) | 82,089 | 82,089 | | 80,210 | | 80,210 | 80,210 | |
| Other Salaries for Instruction | 15-230-100-106 | 34,773 | (34,405) | 368 | | 368 | 35,060 | (1,000) | 34,060 | 33,760 | 300 |
| Total Basic Skills/Remedial | | 117,341 | (34,884) | 82,457 | 82,089 | 368 | 115,270 | (1,000) | 114,270 | 113,970 | 300 |
| Bilingual Education: | | | | | | | | | | | |
| Salaries of Teachers | 15-240-100-101 | 53,148 | 2,068 | 55,216 | 55,216 | | 201,126 | (131,686) | 69,440 | 69,440 | |
| Other Salaries for Instruction | 15-240-100-106 | | | | | | 27,895 | (369) | 27,526 | 27,525 | 1 |
| Purchased Professional Services | 15-240-100-320 | 257 | | 257 | | 257 | | | | | |
| General Supplies | 15-240-100-610 | 1,933 | | 1,933 | 1,821 | 112 | 2,133 | | 2,133 | 13 | 2,120 |
| Textbooks | 15-240-100-640 | | | | | | 557 | | 557 | | 557 |
| Total Bilingual Education | | 55,338 | 2,068 | 57,406 | 57,037 | 369 | 231,711 | (132,055) | 99,656 | 96,978 | 2,678 |
| School Sponsored Cocurricular Activities: | | | | | | | | | | | |
| Salaries | 15-401-100-100 | 2,060 | | 2,060 | 1,780 | 280 | 2,000 | 622 | 2,622 | 2,622 | |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Denbo | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---------------|---|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|-------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Total School Sponsored Cocurricular Activities | 2,060 | | 2,060 | 1,780 | 280 | 2,000 | 622 | 2,622 | 2,622 | | |
| | Total - Instruction | 1,672,820 | (233,345) | 1,439,475 | 1,431,281 | 8,194 | 1,959,096 | (459,864) | 1,499,232 | 1,489,682 | 9,550 | |
| | Health Services: | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 83,733 | 19,752 | 103,485 | 102,618 | 867 | 81,162 | 186 | 81,348 | 80,507 | 841 |
| | Purchased Professional & Technical Services | 15-000-213-500 | | | | | | | | | | |
| | Supplies and Materials | 15-000-213-600 | 2,172 | | 2,172 | 1,958 | 214 | 2,342 | (186) | 2,156 | 1,713 | 443 |
| | Total Health Services | | 85,905 | 19,752 | 105,657 | 104,576 | 1,081 | 83,504 | | 83,504 | 82,220 | 1,284 |
| | Other Support Services - Students - Regular: | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-218-104 | 56,238 | 7,723 | 63,961 | 63,961 | | 54,600 | | 54,600 | 54,600 | |
| | Supplies and Materials | 15-000-218-600 | 1,509 | | 1,509 | 1,480 | 29 | 1,509 | | 1,509 | 1,234 | 275 |
| | Total Other Support Services-Students-Regular | | 57,747 | 7,723 | 65,470 | 65,441 | 29 | 56,109 | | 56,109 | 55,834 | 275 |
| | Educational Media Services/School Library: | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | 81,438 | (48,524) | 32,914 | 32,743 | 171 | 78,990 | 1 | 78,991 | 78,910 | 81 |
| | Salaries of Technology Coordinators | 15-000-222-177 | | | | | 51,848 | (51,848) | | | | |
| | Other Purchased Services | 15-000-222-500 | | | | | | 425 | | 425 | 425 | |
| | Supplies and Materials | 15-000-222-600 | 20,412 | | 20,412 | 20,377 | 35 | 20,500 | (13,774) | 6,726 | 6,725 | 1 |
| | Total Educational Media Services/School Library | | 101,850 | (48,524) | 53,326 | 53,120 | 206 | 151,338 | (65,196) | 86,142 | 86,060 | 82 |
| | Support Services School Administration: | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals | 15-000-240-103 | 132,781 | | 132,781 | 132,781 | | 128,291 | (44,405) | 83,886 | 83,885 | 1 |
| | Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 51,897 | 7,112 | 59,009 | 58,316 | 693 | 57,666 | (23,907) | 33,759 | 33,687 | 72 |
| | Other Purchased Services | 15-000-240-500 | 600 | | 600 | 600 | 600 | 600 | | 600 | 600 | |
| | Supplies and Materials | 15-000-240-600 | 1,800 | | 1,800 | 1,170 | 630 | 2,300 | (100) | 2,200 | 538 | 1,662 |
| | Total Support Services School Administration | | 187,078 | 7,112 | 194,190 | 192,267 | 1,923 | 188,857 | (68,412) | 120,445 | 118,110 | 2,335 |
| | Security: | | | | | | | | | | | |
| | Salaries | 15-000-266-100 | 371 | 35,078 | 35,449 | 35,078 | 371 | 360 | | 360 | | 360 |
| | Total Security | | 371 | 35,078 | 35,449 | 35,078 | 371 | 360 | | 360 | | 360 |

125

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

126

| School: Denbo | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|--|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|----------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | | |
| | TPAF Contributions | 15-000-291-232 | | | | | | 47,137 | 47,137 | 47,137 | | |
| | PERS Contribution | 15-000-291-241 | | 12,823 | 12,823 | | | | | | | |
| | Health Benefits | 15-000-291-270 | 896,584 | (96,000) | 800,584 | 800,000 | 584 | 852,827 | 172,595 | 1,025,422 | 1,025,422 | |
| Total Unallocated Benefits - Employee Benefits | | | 896,584 | (83,177) | 813,407 | 812,823 | 584 | 852,827 | 219,732 | 1,072,559 | 1,072,559 | |
| Total Undistributed Expenditures | | | 1,329,535 | (62,036) | 1,267,499 | 1,263,305 | 4,194 | 1,332,995 | 86,124 | 1,419,119 | 1,414,783 | 4,336 |
| Total Expenditures - Current Expense | | | 3,002,355 | (295,381) | 2,706,974 | 2,694,586 | 12,388 | 3,292,091 | (373,740) | 2,918,351 | 2,904,465 | 13,886 |
| Total School Based Expenditures | | | 3,002,355 | (295,381) | 2,706,974 | 2,694,586 | 12,388 | 3,292,091 | (373,740) | 2,918,351 | 2,904,465 | 13,886 |
| Other Financing Sources/(Uses): | | | | | | | | | | | | |
| | Operating Transfer In - General Fund | 15-5200-000-000 | 3,002,355 | (295,381) | 2,706,974 | 2,694,586 | (12,388) | 3,292,091 | (373,740) | 2,918,351 | 2,904,465 | (13,886) |
| | Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | | 3,002,355 | (295,381) | 2,706,974 | 2,694,586 | (12,388) | 3,292,091 | (373,740) | 2,918,351 | 2,904,465 | (13,886) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | | | | | | | | |
| Fund Balances, July 1 | | | | | | | | | | | | |
| Fund Balances, June 30 | | | | | | | | | | | | |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

127

| School: Busansky | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| Preschool/Kindergarten | 15-110-100-101 | \$161,578 | (51,868) | 109,710 | 109,710 | | 161,660 | (19,659) | 142,001 | 142,001 | |
| Other Salaries for Instruction | 15-110-100-106 | 43,954 | | 43,954 | 42,724 | 1,230 | | 61,792 | 61,792 | 60,677 | 1,115 |
| General Supplies | 15-110-100-610 | 3,150 | 200 | 3,350 | 3,200 | 150 | | 3,507 | 3,507 | 3,496 | 11 |
| Other Objects | 15-110-100-800 | 690 | | 690 | 690 | | | 560 | 560 | 560 | |
| Grades 1 - 5 | 15-120-100-101 | 974,195 | (10,862) | 963,333 | 963,332 | 1 | 981,264 | (216,853) | 764,411 | 759,573 | 4,838 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | 1,752 | | 1,752 | 415 | 1,337 | 61,800 | (58,713) | 3,087 | 2,057 | 1,030 |
| Purchased Professional/Educational Services | 15-190-100-320 | 800 | 2,500 | 3,300 | 3,300 | | 800 | 200 | 1,000 | 1,000 | |
| Other Purchased Services | 15-190-100-500 | 325 | | 325 | | 325 | 346 | | 346 | | 346 |
| General Supplies | 15-190-100-610 | 57,628 | (6,460) | 51,168 | 51,168 | | 61,685 | (1,608) | 60,077 | 59,414 | 663 |
| Textbooks | 15-190-100-640 | 3,250 | (2,457) | 793 | 793 | | 2,875 | (517) | 2,358 | 2,358 | |
| Other Objects | 15-190-100-800 | 3,229 | | 3,229 | 3,229 | | 5,380 | (760) | 4,620 | 4,620 | |
| Total Regular Programs - Instruction | | 1,250,551 | (68,947) | 1,181,604 | 1,178,561 | 3,043 | 1,275,810 | (232,051) | 1,043,759 | 1,035,756 | 8,003 |
| Learning and/or Language Disabilities: | | | | | | | | | | | |
| Salaries of Teachers | 15-204-100-101 | 137,070 | | 137,070 | 136,511 | 559 | 195,779 | (62,669) | 133,110 | 133,110 | |
| Other Salaries for Instruction | 15-204-100-106 | 49,948 | (18,431) | 31,517 | 31,517 | | 83,700 | (41,599) | 42,101 | 42,100 | 1 |
| General Supplies | 15-204-100-610 | 11,000 | | 11,000 | 10,183 | 817 | 11,012 | 2,764 | 13,776 | 11,718 | 2,058 |
| Textbooks | 15-204-100-640 | 500 | | 500 | 500 | | | | | | |
| Total Learning and/or Language Disabilities | | 198,518 | (18,431) | 180,087 | 178,711 | 1,376 | 290,491 | (101,504) | 188,987 | 186,928 | 2,059 |
| Multiple Disabilities: | | | | | | | | | | | |
| Salaries of Teachers | 15-212-100-101 | | | | | | 69,344 | (61,269) | 8,075 | | 8,075 |
| Other Salaries for Instruction | 15-212-100-106 | | | | | | 65,690 | (64,685) | 1,005 | 1,005 | |
| Supplies | 15-212-100-610 | | | | | | 11,013 | (10,459) | 554 | 554 | |
| Total Multiple Disabilities | | | | | | | 146,047 | (136,413) | 9,634 | 1,559 | 8,075 |
| Resource Room: | | | | | | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 472,589 | (2,861) | 469,728 | 469,728 | | 322,634 | 136,219 | 458,853 | 458,852 | 1 |
| Other Salaries for Instruction | 15-213-100-106 | 42,736 | 10,270 | 53,006 | 50,361 | 2,645 | 21,050 | 26,380 | 47,430 | 44,919 | 2,511 |
| General Supplies | 15-213-100-610 | 4,000 | (2,000) | 2,000 | 1,977 | 23 | 500 | 3,095 | 3,595 | 2,517 | 1,078 |
| Textbooks | 15-213-100-640 | 500 | | 500 | 468 | 32 | | | | | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Busansky | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|------------------|---|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Total Resource Room | 519,825 | 5,409 | 525,234 | 522,534 | 2,700 | 344,184 | 165,694 | 509,878 | 506,288 | 3,590 | |
| | Total Special Education | 718,343 | (13,022) | 705,321 | 701,245 | 4,076 | 780,722 | (72,223) | 708,499 | 694,775 | 13,724 | |
| | Basic Skills/Remedial: Salaries of Teachers | 15-230-100-101 | 90,520 | (792) | 89,728 | 89,215 | 513 | 87,910 | 87,910 | 87,910 | | |
| | Total Basic Skills/Remedial | | 90,520 | (792) | 89,728 | 89,215 | 513 | 87,910 | 87,910 | 87,910 | | |
| | Bilingual Education: Salaries of Teachers | 15-240-100-101 | 92,162 | | 92,162 | 90,804 | 1,358 | | 89,530 | 89,530 | 89,510 | 20 |
| | Total Bilingual Education | | 92,162 | | 92,162 | 90,804 | 1,358 | | 89,530 | 89,530 | 89,510 | 20 |
| | School Sponsored Cocurricular Activities: Salaries | 15-401-100-100 | 1,783 | | 1,783 | 1,780 | 3 | 1,731 | 49 | 1,780 | 1,780 | |
| | Total School Sponsored Cocurricular Activities | | 1,783 | | 1,783 | 1,780 | 3 | 1,731 | 49 | 1,780 | 1,780 | |
| | Before/After School Programs: Salaries | 15-421-100-100 | 8,478 | | 8,478 | 5,243 | 3,235 | | 17,583 | 17,583 | 17,530 | 53 |
| | Total Before/After School Programs | | 8,478 | | 8,478 | 5,243 | 3,235 | | 17,583 | 17,583 | 17,530 | 53 |
| | Total - Instruction | | 2,161,837 | (82,761) | 2,079,076 | 2,066,848 | 12,228 | 2,146,173 | (197,112) | 1,949,061 | 1,927,261 | 21,800 |
| | Attendance & Social Work Services: Salaries | 15-000-211-100 | | 4,620 | 4,620 | 4,586 | 34 | | 12,905 | 12,905 | 12,905 | |
| | Total Attendance & Social Work Services | | | 4,620 | 4,620 | 4,586 | 34 | | 12,905 | 12,905 | 12,905 | |
| | Health Services: Salaries | 15-000-213-100 | 62,206 | (161) | 62,045 | 59,908 | 2,137 | 60,312 | | 60,312 | 59,320 | 992 |
| | Purchased Professional & Technical Services | 15-000-213-300 | 325 | (325) | | | 200 | (200) | | | | |
| | Supplies and Materials | 15-000-213-600 | 1,100 | | 1,100 | 1,080 | 20 | 1,100 | 76 | 1,176 | 1,155 | 21 |
| | Total Health Services | | 63,631 | (486) | 63,145 | 60,988 | 2,157 | 61,612 | (124) | 61,488 | 60,475 | 1,013 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Busansky | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Other Support Services - Students - Regular: | | | | | | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 91,362 | | 91,362 | 90,636 | 726 | 88,710 | 1 | 88,711 | 88,710 | 1 |
| Other Purchased Services | 15-000-218-500 | 325 | | 325 | | 325 | 346 | (346) | | | |
| Supplies and Materials | 15-000-218-600 | 700 | 550 | 1,250 | 1,237 | 13 | 700 | | 700 | 644 | 56 |
| Total Other Support Services-Students-Regular | | 92,387 | 550 | 92,937 | 91,873 | 1,064 | 89,756 | (345) | 89,411 | 89,354 | 57 |
| Educational Media Services/School Library: | | | | | | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | 88 | 34,444 | 34,532 | 34,444 | 88 | 82,205 | | 82,205 | 81,610 | 595 |
| Salaries of Technology Coordinator | 15-000-222-177 | 60,760 | | 60,760 | 60,760 | | 56,348 | 1 | 56,349 | 56,348 | 1 |
| Other Purchased Services | 15-000-222-500 | 603 | | 603 | | 603 | 424 | | 424 | 424 | 424 |
| Supplies and Materials | 15-000-222-600 | 11,040 | 3,893 | 14,933 | 14,838 | 95 | 4,902 | | 4,902 | 4,866 | 36 |
| Other Objects | 15-000-222-800 | | | | | | | | | | |
| Total Educational Media Services/School Library | | 72,491 | 38,337 | 110,828 | 110,042 | 786 | 143,879 | 1 | 143,880 | 142,824 | 1,056 |
| Support Services School Administration: | | | | | | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 138,809 | (30,000) | 108,809 | 108,368 | 441 | 132,903 | (45,299) | 87,604 | 87,254 | 350 |
| Salaries of Other Professional Staff | | | | | | | | | | | |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 100,836 | (20,152) | 80,684 | 80,683 | 1 | 104,608 | (46,654) | 57,954 | 55,493 | 2,461 |
| Other Salaries | | | | | | | | | | | |
| Other Purchased Services | 15-000-240-500 | 297 | | 297 | | 297 | 297 | (297) | | | |
| Supplies and Materials | 15-000-240-600 | 1,000 | | 1,000 | | 1,000 | 1,000 | (1,000) | | | |
| Total Support Services School Administration | | 240,942 | (50,152) | 190,790 | 189,051 | 1,739 | 238,808 | (93,250) | 145,558 | 142,747 | 2,811 |
| Security: | | | | | | | | | | | |
| Salaries | 15-000-266-100 | | 35,578 | 35,578 | 35,578 | | | | | | |
| Total Security | | | 35,578 | 35,578 | 35,578 | | | | | | |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| TPAF Contributions | 15-000-291-232 | | | | | | | 3,689 | 3,689 | 3,689 | |
| PERS Contribution | 15-000-291-241 | | 12,823 | 12,823 | 12,823 | | | | | | |
| Health Benefits | 15-000-291-270 | 1,047,869 | | 1,047,869 | 1,047,000 | 869 | 989,954 | (64,954) | 925,000 | 925,000 | |
| Total Unallocated Benefits - Employee Benefits | | 1,047,869 | 12,823 | 1,060,692 | 1,059,823 | 869 | 989,954 | (61,265) | 928,689 | 928,689 | |
| Total Undistributed Expenditures | | 1,517,320 | 41,270 | 1,558,590 | 1,551,941 | 6,649 | 1,524,009 | (142,078) | 1,381,931 | 1,376,994 | 4,937 |
| Total Expenditures - Current Expense | | 3,679,157 | (41,491) | 3,637,666 | 3,618,789 | 18,877 | 3,670,182 | (339,190) | 3,330,992 | 3,304,255 | 26,737 |
| Total School Based Expenditures | | 3,679,157 | (41,491) | 3,637,666 | 3,618,789 | 18,877 | 3,670,182 | (339,190) | 3,330,992 | 3,304,255 | 26,737 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

130

School: Busansky

| ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|--------------------|---------------------|-----------------|------------------|---|--------------------|---------------------|------------------|------------------|---|-----------------|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 3,679,157 | (41,491) | 3,637,666 | 3,618,789 | (18,877) | 3,670,182 | (339,190) | 3,330,992 | 3,304,255 | (26,737) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 3,679,157 | (41,491) | 3,637,666 | 3,618,789 | (18,877) | 3,670,182 | (339,190) | 3,330,992 | 3,304,255 | (26,737) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | | | | | | | |
| Fund Balances, July 1 | | | | | | | | | | | |
| Fund Balances, June 30 | | | | | | | | | | | |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Stackhouse | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| Preschool/Kindergarten | 15-110-100-101 | \$212,796 | (78,001) | 134,795 | 134,795 | | 192,598 | 12,659 | 205,257 | 205,257 | |
| Other Salaries for Instruction | 15-110-100-106 | 45,272 | (971) | 44,301 | 44,301 | | | 63,401 | 63,401 | 63,400 | 1 |
| General Supplies | 15-110-100-610 | 7,453 | (6,780) | 673 | 673 | | | 1,453 | 1,453 | 1,223 | 230 |
| Grades 1 - 5 | 15-120-100-101 | 957,028 | 69,387 | 1,026,415 | 1,021,490 | 4,925 | 1,155,297 | (297,784) | 857,513 | 855,272 | 2,241 |
| Reading Specialist | 15-120-100-179 | 85,294 | 5,624 | 90,918 | 90,917 | 1 | | 82,810 | 82,810 | 82,810 | |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | | | | | | 84,256 | (84,000) | 256 | | 256 |
| Purchased Professional/Educational Services | 15-190-100-320 | 3,000 | | 3,000 | 3,000 | | 3,000 | | 3,000 | 3,000 | |
| Other Purchased Services | 15-190-100-500 | 6,000 | (4,263) | 1,737 | 1,737 | | 2,000 | | 2,000 | | 2,000 |
| General Supplies | 15-190-100-610 | 48,806 | 7,074 | 55,880 | 52,765 | 3,115 | 71,919 | (7,636) | 64,283 | 64,255 | 28 |
| Textbooks | 15-190-100-640 | 3,800 | (3,800) | | | | 3,800 | (3,800) | | | |
| Other Objects | 15-190-100-800 | 2,190 | 1,000 | 3,190 | 3,100 | 90 | 4,320 | | 4,320 | 4,320 | |
| Total Regular Programs - Instruction | | 1,371,639 | (10,730) | 1,360,909 | 1,352,778 | 8,131 | 1,517,190 | (232,897) | 1,284,293 | 1,279,537 | 4,756 |
| Learning and/or Language Disabilities: | | | | | | | | | | | |
| Salaries of Teachers | 15-204-100-101 | 84,952 | (84,723) | 229 | | 229 | 148,359 | (65,848) | 82,511 | 82,510 | 1 |
| Other Salaries for Instruction | 15-204-100-106 | 256 | | 256 | | 256 | 43,912 | (40,314) | 3,598 | 3,086 | 512 |
| Supplies | 15-204-100-610 | 600 | | 600 | 156 | 444 | 900 | | 900 | 200 | 700 |
| Total Learning and/or Language Disabilities | | 85,808 | (84,723) | 1,085 | 156 | 929 | 193,171 | (106,162) | 87,009 | 85,796 | 1,213 |
| Multiple Disabilities: | | | | | | | | | | | |
| Salaries of Teachers | 15-212-100-101 | | | | | | 82,310 | (82,310) | | | |
| Other Salaries for Instruction | 15-212-100-106 | | | | | | 22,306 | (16,800) | 5,506 | 5,250 | 256 |
| General Supplies | 15-212-100-610 | | | | | | 600 | (399) | 201 | 200 | 1 |
| Total Multiple Disabilities | | | | | | | 105,216 | (99,509) | 5,707 | 5,450 | 257 |
| Resource Room: | | | | | | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 82,768 | | 82,768 | 82,289 | 479 | | 80,411 | 80,411 | 80,410 | 1 |
| Other Salaries for Instruction | 15-213-100-106 | 44,360 | (21,735) | 22,625 | 22,112 | 513 | 62,000 | (19,399) | 42,601 | 42,600 | 1 |
| General Supplies | 15-213-100-610 | 900 | (900) | | | | | | | | |

131

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Stackhouse | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--------------------|---|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| | Total Resource Room | 128,028 | (22,635) | 105,393 | 104,401 | 992 | 62,000 | 61,012 | 123,012 | 123,010 | 2 |
| | Total Special Education | 213,836 | (107,358) | 106,478 | 104,557 | 1,921 | 360,387 | (144,659) | 215,728 | 214,256 | 1,472 |
| | Basic Skills/Remedial: | | | | | | | | | | |
| | Salaries of Teachers | 15-230-100-101 | 86,152 | | 86,152 | 84,931 | 1,221 | 83,710 | | 83,710 | 83,710 |
| | Other Salaries for Instruction | 15-230-100-106 | 783 | 2,134 | 2,917 | | 2,917 | | 2,134 | 2,134 | 2,134 |
| | Total Basic Skills/Remedial | | 86,935 | 2,134 | 89,069 | 84,931 | 4,138 | 83,710 | 2,134 | 85,844 | 85,844 |
| | Before/After School Programs: | | | | | | | | | | |
| | Salaries | 15-421-100-100 | 7,488 | | 7,488 | 5,018 | 2,470 | | 7,354 | 7,354 | 6,091 |
| | Total Before/After School Programs | | 7,488 | | 7,488 | 5,018 | 2,470 | | 7,354 | 7,354 | 6,091 |
| | Total - Instruction | | 1,679,898 | (115,954) | 1,563,944 | 1,547,284 | 16,660 | 1,961,287 | (368,068) | 1,593,219 | 1,585,728 |
| | Attendance & Social Work Services: | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-211-104 | 61,409 | (61,409) | | | | 92,931 | (29,634) | 63,297 | 63,296 |
| | Total Attendance & Social Work Services | | 61,409 | (61,409) | | | | 92,931 | (29,634) | 63,297 | 63,296 |
| | Health Services: | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 87,182 | (6,426) | 80,756 | 79,101 | 1,655 | 84,648 | 30 | 84,678 | 83,133 |
| | Other Purchased Services | 15-000-213-500 | | | | | | 500 | (30) | 470 | 470 |
| | Supplies and Materials | 15-000-213-600 | 3,900 | (228) | 3,672 | 3,585 | 87 | 3,900 | | 3,900 | 3,373 |
| | Total Health Services | | 91,082 | (6,654) | 84,428 | 82,686 | 1,742 | 89,048 | | 89,048 | 86,506 |
| | Other Support Services - Students - Regular: | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-218-104 | 86,394 | | 86,394 | 85,152 | 1,242 | 83,910 | | 83,910 | 83,910 |
| | Purchased Professional/Educational Services | 15-000-218-300 | | | | | | 500 | | 500 | 500 |
| | Supplies and Materials | 15-000-218-600 | 800 | | 800 | 785 | 15 | 800 | | 800 | 764 |
| | Total Other Support Services-Students-Regular | | 87,194 | | 87,194 | 85,937 | 1,257 | 85,210 | | 85,210 | 84,674 |
| | Educational Media Services/School Library: | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | 82,568 | (16,520) | 66,048 | 66,047 | 1 | 80,210 | | 80,210 | 80,210 |
| | Salaries of Technology Coordinators | 15-000-222-177 | 56,760 | 1 | 56,761 | 56,760 | 1 | 53,348 | | 53,348 | 53,348 |
| | Other Purchased Services | 15-000-222-500 | | | | | | 500 | | 500 | 500 |
| | Supplies and Materials | 15-000-222-600 | 16,055 | | 16,055 | 15,806 | 249 | 16,055 | (750) | 15,305 | 12,863 |
| | Total Educational Media Services/School Library | | 155,383 | (16,519) | 138,864 | 138,613 | 251 | 150,113 | (750) | 149,363 | 146,421 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Stackhouse | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) |
|---|-----------------|------------------|------------------|------------------|------------------|-------------------------|------------------|------------------|------------------|------------------|-------------------------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL |
| Support Services School Administration: | | | | | | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 139,987 | | 139,987 | 138,687 | 1,300 | 134,042 | (46,044) | 87,998 | 87,647 | 351 |
| Salaries of Other Professional Staff | 15-000-240-104 | | | | | | 91,804 | (34,514) | 57,290 | 57,289 | 1 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 87,029 | (6,474) | 80,555 | 80,554 | 1 | | | | | |
| Supplies and Materials | 15-000-240-600 | | | | | | | 750 | 750 | 748 | 2 |
| Total Support Services School Administration | | 227,016 | (6,474) | 220,542 | 219,241 | 1,301 | 225,846 | (79,808) | 146,038 | 145,684 | 354 |
| Security: | | | | | | | | | | | |
| Salaries | 15-000-266-100 | | 34,775 | 34,775 | 34,774 | 1 | | | | | |
| Total Security | | | 34,775 | 34,775 | 34,774 | 1 | | | | | |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| TPAF Contributions | 15-000-291-232 | | | | | | | 41,506 | 41,506 | 41,506 | |
| PERS Contribution | 15-000-291-241 | | 12,823 | 12,823 | 12,823 | | | | | | |
| Health Benefits | 15-000-291-270 | 961,402 | (86,000) | 875,402 | 873,781 | 1,621 | 1,058,658 | (478,503) | 580,155 | 578,805 | 1,350 |
| Total Unallocated Benefits - Employee Benefits | | 961,402 | (73,177) | 888,225 | 886,604 | 1,621 | 1,058,658 | (436,997) | 621,661 | 620,311 | 1,350 |
| Total Undistributed Expenditures | | 1,583,486 | (129,458) | 1,454,028 | 1,447,855 | 6,173 | 1,701,806 | (547,189) | 1,154,617 | 1,146,892 | 7,725 |
| Total Expenditures - Current Expense | | 3,263,384 | (245,412) | 3,017,972 | 2,995,139 | 22,833 | 3,663,093 | (915,257) | 2,747,836 | 2,732,620 | 15,216 |
| Capital Outlay: | | | | | | | | | | | |
| Equipment: | | | | | | | | | | | |
| Regular Programs - Instruction: | | | | | | | | | | | |
| Grades 1 - 5 | 15-120-100-730 | | 9,069 | 9,069 | 9,069 | | | | | | |
| Total Equipment | | | 9,069 | 9,069 | 9,069 | | | | | | |
| Total Capital Outlay | | | 9,069 | 9,069 | 9,069 | | | | | | |
| Total School Based Expenditures | | 3,263,384 | (236,343) | 3,027,041 | 3,004,208 | 22,833 | 3,663,093 | (915,257) | 2,747,836 | 2,732,620 | 15,216 |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 3,263,384 | (236,343) | 3,027,041 | 3,004,208 | (22,833) | 3,663,093 | (915,880) | 2,747,213 | 2,731,997 | (15,216) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 3,263,384 | (236,343) | 3,027,041 | 3,004,208 | (22,833) | 3,663,093 | (915,880) | 2,747,213 | 2,731,997 | (15,216) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | | | | (623) | (623) | (623) | |
| Fund Balances, July 1 | | | | | | | 623 | | 623 | 623 | |
| Fund Balances, June 30 | | | | | | | 623 | (623) | | | |

133

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Helen Fort Middle School | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|------------------|------------------|------------------|------------------|---|------------------|--------------------|------------------|------------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| Grades 6 - 8 | 15-130-100-101 | \$3,567,791 | 68,976 | 3,636,767 | 3,629,841 | 6,926 | 4,217,004 | (1,305,875) | 2,911,129 | 2,904,352 | 6,777 |
| Reading Specialist | 15-130-100-179 | | | | | | | 99,475 | 99,475 | 99,456 | 19 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| Purchased Professional/Educational Services | 15-190-100-320 | 4,500 | | 4,500 | 4,500 | | 4,500 | | 4,500 | 4,500 | |
| Other Purchased Services | 15-190-100-500 | 10,963 | | 10,963 | 10,280 | 683 | 10,963 | 2,500 | 13,463 | 4,345 | 9,118 |
| General Supplies | 15-190-100-610 | 97,920 | (26,576) | 71,344 | 71,344 | | 101,220 | 14,789 | 116,009 | 104,476 | 11,533 |
| Textbooks | 15-190-100-640 | 17,000 | (7,000) | 10,000 | 10,000 | | 17,000 | (5,254) | 11,746 | 11,746 | |
| Other Objects | 15-190-100-800 | 5,579 | | 5,579 | 5,579 | | 7,170 | | 7,170 | 7,170 | |
| Total Regular Programs - Instruction | | 3,703,753 | 35,400 | 3,739,153 | 3,731,544 | 7,609 | 4,357,857 | (1,194,365) | 3,163,492 | 3,136,045 | 27,447 |
| Cognitive - Mild: | | | | | | | | | | | |
| General Supplies | 15-201-100-610 | 3,500 | | 3,500 | 140 | 3,360 | | | | | |
| Textbooks | 15-201-100-640 | 2,500 | | 2,500 | | 2,500 | | | | | |
| Total Cognitive - Mild | | 6,000 | | 6,000 | 140 | 5,860 | | | | | |
| Multiple Disabilities: | | | | | | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 146,730 | (37,499) | 109,231 | 109,230 | 1 | 190,698 | (55,615) | 135,083 | 135,082 | 1 |
| Other Salaries for Instruction | 15-212-100-106 | 104,772 | (70,959) | 33,813 | 32,223 | 1,590 | 83,200 | (3,509) | 79,691 | 75,937 | 3,754 |
| Other Purchased Services | 15-212-100-500 | 600 | | 600 | | 600 | 600 | | 600 | | 600 |
| General Supplies | 15-212-100-610 | 2,550 | | 2,550 | 1,111 | 1,439 | 5,550 | | 5,550 | 1,461 | 4,089 |
| Textbooks | 15-212-100-640 | 1,500 | | 1,500 | | 1,500 | 4,000 | | 4,000 | | 4,000 |
| Total Multiple Disabilities | | 256,152 | (108,458) | 147,694 | 142,564 | 5,130 | 284,048 | (59,124) | 224,924 | 212,480 | 12,444 |
| Resource Room: | | | | | | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 1,129,893 | (153,276) | 976,617 | 976,617 | | 1,097,862 | (73,547) | 1,024,315 | 1,020,612 | 3,703 |
| Other Salaries for Instruction | 15-213-100-106 | 194,792 | 95,203 | 289,995 | 278,715 | 11,280 | 277,060 | (57,757) | 219,303 | 219,288 | 15 |
| Purchased Professional Services | 15-213-100-320 | | 998 | 998 | | 998 | | | | | |
| Other Purchased Services | 15-213-100-500 | 500 | | 500 | | 500 | 500 | | 500 | | 500 |
| General Supplies | 15-213-100-610 | 10,600 | 6,000 | 16,600 | 15,766 | 834 | 10,600 | 121 | 10,721 | 10,095 | 626 |
| Textbooks | 15-213-100-640 | 7,500 | (6,998) | 502 | | 502 | 7,500 | | 7,500 | | 7,500 |
| Total Resource Room | | 1,343,285 | (58,073) | 1,285,212 | 1,271,098 | 14,114 | 1,393,522 | (131,183) | 1,262,339 | 1,249,995 | 12,344 |
| Total Special Education | | 1,605,437 | (166,531) | 1,438,906 | 1,413,802 | 25,104 | 1,677,570 | (190,307) | 1,487,263 | 1,462,475 | 24,788 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Helen Fort Middle School | | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|----------------------------------|---|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Basic Skills/Remedial: Salaries of Teachers | | | | | | 63,159 | (63,159) | | | | |
| | 15-230-100-101 | | | | | | | | | | | |
| | Total Basic Skills/Remedial | | | | | | 63,159 | (63,159) | | | | |
| | School Sponsored Cocurricular Activities: | | | | | | | | | | | |
| | Salaries | 15-401-100-100 | 128,057 | 128,057 | 114,772 | 13,285 | 122,527 | (7,497) | 115,030 | 115,030 | | |
| | Purchased Services | 15-401-100-500 | 1,000 | 1,000 | | 1,000 | 1,000 | | 1,000 | 325 | 675 | |
| | Total School Sponsored Cocurricular Activities | | 129,057 | 129,057 | 114,772 | 14,285 | 123,527 | (7,497) | 116,030 | 115,355 | 675 | |
| | School Sponsored Athletics - Instruction: | | | | | | | | | | | |
| | Salaries | 15-402-100-100 | 1,800 | 1,800 | | 1,800 | 1,800 | | 1,800 | | 1,800 | |
| | Total School Sponsored Athletics - Instruction | | 1,800 | 1,800 | | 1,800 | 1,800 | | 1,800 | | 1,800 | |
| | Before/After School Programs: | | | | | | | | | | | |
| | Salaries | 15-421-100-100 | 28,080 | 600 | 28,680 | 28,680 | | | | | | |
| | Total Before/After School Programs | | 28,080 | 600 | 28,680 | 28,680 | | | | | | |
| | Summer School - Instruction: | | | | | | | | | | | |
| | Salaries | 15-422-100-101 | 16,380 | 16,380 | 10,630 | 5,750 | 42,560 | (15,017) | 27,543 | 27,542 | 1 | |
| | Total Summer School - Instruction | | 16,380 | 16,380 | 10,630 | 5,750 | 42,560 | (15,017) | 27,543 | 27,542 | 1 | |
| | Summer School - Support Services: | | | | | | | | | | | |
| | Salaries | 15-422-240-103 | | | | | 6,150 | 32,813 | 38,963 | 31,204 | 7,759 | |
| | Total Summer School - Support Services | | | | | | 6,150 | 32,813 | 38,963 | 31,204 | 7,759 | |
| | Alternative Education Program - Instruction: | | | | | | | | | | | |
| | Salaries | 15-423-100-101 | 311,906 | (62,292) | 249,614 | 249,613 | 1 | 190,208 | 104,366 | 294,574 | 293,060 | 1,514 |
| | Total Alternative Education Program - Instruction | | 311,906 | (62,292) | 249,614 | 249,613 | 1 | 190,208 | 104,366 | 294,574 | 293,060 | 1,514 |
| | Total - Instruction | | 5,796,413 | (192,823) | 5,603,590 | 5,549,041 | 54,549 | 6,462,831 | (1,333,166) | 5,129,665 | 5,065,681 | 63,984 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Helen Fort Middle School | | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|----------------|--------------------|---------------------|-----------------|----------------|---|--------------------|---------------------|-----------------|----------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Health Services: | | | | | | | | | | | |
| Salaries | 15-000-213-100 | 65,625 | (3,361) | 62,264 | 61,366 | 898 | 89,927 | (26,278) | 63,649 | 60,724 | 2,925 |
| Salaries of Secretarial & Clerical Assistants | 15-000-213-105 | 27,518 | | 27,518 | 27,132 | 386 | | 26,747 | 26,747 | 26,746 | 1 |
| Purchased Professional Service | 15-000-213-300 | 150 | | 150 | | 150 | | | | | |
| Other Purchased Services | 15-000-213-500 | | | | | | 350 | | 350 | | 350 |
| Supplies and Materials | 15-000-213-600 | 4,260 | | 4,260 | 3,566 | 694 | 4,110 | | 4,110 | 1,801 | 2,309 |
| Total Health Services | | 97,553 | (3,361) | 94,192 | 92,064 | 2,128 | 94,387 | 469 | 94,856 | 89,271 | 5,585 |
| Other Support Services - Students - Regular: | | | | | | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 389,962 | (5,290) | 384,672 | 376,647 | 8,025 | 377,124 | 1,541 | 378,665 | 369,704 | 8,961 |
| Purchased Professional Service | 15-000-218-320 | 1,400 | | 1,400 | 35 | 1,365 | | | | | |
| Other Purchased Services | 15-000-218-500 | | | | | | 1,400 | | 1,400 | 416 | 984 |
| Supplies and Materials | 15-000-218-600 | 1,800 | | 1,800 | 406 | 1,394 | 1,800 | | 1,800 | 1,697 | 103 |
| Total Other Support Services-Students-Regular | | 393,162 | (5,290) | 387,872 | 377,088 | 10,784 | 380,324 | 1,541 | 381,865 | 371,817 | 10,048 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | | | | | | |
| Salaries of Supervisors of Instruction | | | | | | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 32,352 | (12,687) | 19,665 | 19,665 | | 28,388 | (3,482) | 24,906 | 19,665 | 5,241 |
| Salaries of Facilitators, Math & Literacy | 15-000-221-176 | 59,991 | | 59,991 | 59,118 | 873 | 58,244 | (661) | 57,583 | 47,732 | 9,851 |
| Supplies and Materials | 15-000-221-600 | 17,400 | (10,734) | 6,666 | 5,256 | 1,410 | 17,400 | (10,349) | 7,051 | 6,950 | 101 |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 109,743 | (23,421) | 86,322 | 84,039 | 2,283 | 104,032 | (14,492) | 89,540 | 74,347 | 15,193 |
| Educational Media Services/School Library: | | | | | | | | | | | |
| Salaries | 15-000-222-100 | 86,194 | 59,271 | 145,465 | 145,465 | | 83,710 | | 83,710 | 83,710 | |
| Supplies and Materials | 15-000-222-600 | 33,300 | | 33,300 | 32,575 | 725 | 33,300 | (14,842) | 18,458 | 18,457 | 1 |
| Total Educational Media Services/School Library | | 119,494 | 59,271 | 178,765 | 178,040 | 725 | 117,010 | (14,842) | 102,168 | 102,167 | 1 |
| Support Services School Administration: | | | | | | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 382,668 | (7,995) | 374,673 | 371,422 | 3,251 | 355,353 | (123,527) | 231,826 | 228,975 | 2,851 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: Helen Fort Middle School | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|--------------------|---------------------|------------------|------------------|---|--------------------|---------------------|--------------------|------------------|---|----------------|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Support Services School Administration (continued): | | | | | | | | | | | |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 189,110 | 14,656 | 203,766 | 203,766 | 242,983 | (121,057) | 121,926 | 121,357 | 569 | |
| Other Salaries | 15-000-240-110 | | | | | | | | | | |
| Other Purchased Services | 15-000-240-500 | 2,560 | | 2,560 | 2,530 | 30 | 2,560 | (2,500) | 60 | 60 | |
| Supplies and Materials | 15-000-240-600 | 7,000 | | 7,000 | 6,128 | 872 | 7,000 | | 7,000 | 1,761 | |
| Other Objects | 15-000-240-800 | 3,450 | (3,450) | | | | 3,450 | | 3,450 | 3,450 | |
| Total Support Services School Administration | | 584,788 | 3,211 | 587,999 | 583,846 | 4,153 | 611,346 | (247,084) | 364,262 | 352,093 | 12,169 |
| Security: | | | | | | | | | | | |
| Salaries | 15-000-266-100 | 319,332 | (108,694) | 210,638 | 207,858 | 2,780 | 323,274 | (5,286) | 317,988 | 313,478 | 4,510 |
| Purchased Professional & Technical Services | 15-000-266-610 | 2,200 | (2,200) | | | | 2,200 | (2,200) | | | |
| Total Security | | 321,532 | (110,894) | 210,638 | 207,858 | 2,780 | 325,474 | (7,486) | 317,988 | 313,478 | 4,510 |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| TPAF Contributions | 15-000-291-232 | | | | | | | 268,699 | 268,699 | 268,699 | |
| PERS Contribution | 15-000-291-241 | | 41,034 | 41,034 | 41,034 | | | | | | |
| Health Benefits | 15-000-291-270 | 2,354,904 | | 2,354,904 | 2,354,705 | 199 | 3,045,903 | (853,320) | 2,192,583 | 2,192,582 | 1 |
| Total Unallocated Benefits - Employee Benefits | | 2,354,904 | 41,034 | 2,395,938 | 2,395,739 | 199 | 3,045,903 | (584,621) | 2,461,282 | 2,461,281 | 1 |
| Total Undistributed Expenditures | | 3,981,176 | (39,450) | 3,941,726 | 3,918,674 | 23,052 | 4,678,476 | (866,515) | 3,811,961 | 3,764,454 | 47,507 |
| Total Expenditures - Current Expense | | 9,777,589 | (232,273) | 9,545,316 | 9,467,715 | 77,601 | 11,141,307 | (2,199,681) | 8,941,626 | 8,830,135 | 111,491 |
| Capital Outlay: | | | | | | | | | | | |
| Equipment: | | | | | | | | | | | |
| Regular Programs - Instruction: | | | | | | | | | | | |
| Preschool/Kindergarten | | | | | | | | 3,597 | 3,597 | 3,597 | |
| Grades 6 - 8 | | | | | | | | | | | |

137

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| School: Helen Fort Middle School | | | | | | | | | | |
| Total Equipment | | | | | | | 3,597 | 3,597 | 3,597 | |
| Total Capital Outlay | | | | | | | 3,597 | 3,597 | 3,597 | |
| Total School Based Expenditures | 9,777,589 | (232,273) | 9,545,316 | 9,467,715 | 77,601 | 11,141,307 | (2,196,084) | 8,945,223 | 8,833,732 | 111,491 |
| Other Financing Sources/(Uses): | | | | | | | | | | |
| Operating Transfer In - General Fund | 9,777,589 | (232,273) | 9,545,316 | 9,467,715 | (77,601) | 11,141,307 | (2,196,205) | 8,945,102 | 8,833,611 | (111,491) |
| Operating Transfer In - Special Revenue Fund | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | 9,777,589 | (232,273) | 9,545,316 | 9,467,715 | (77,601) | 11,141,307 | (2,196,205) | 8,945,102 | 8,833,611 | (111,491) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | | | (121) | (121) | (121) | |
| Fund Balances, July 1 | | | | | | 121 | | 121 | 121 | |
| Fund Balances, June 30 | - | - | - | - | - | 121 | (121) | - | - | - |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: High School | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Current Expense: | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | |
| Grades 9 - 12 | | | | | | | | | | | |
| | 15-140-100-101 | \$6,908,779 | (390,541) | 6,518,238 | 6,513,778 | 4,460 | 7,103,842 | (1,567,880) | 5,535,962 | 5,535,961 | 1 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | |
| | 15-190-100-106 | 78,798 | (47,995) | 30,803 | 30,803 | | 73,102 | (20,874) | 52,228 | 49,634 | 2,594 |
| | 15-190-100-320 | 22,000 | (13,000) | 9,000 | 2,150 | 6,850 | 22,700 | (3,000) | 19,700 | 9,764 | 9,936 |
| | 15-190-100-500 | 16,000 | 7,677 | 23,677 | 21,450 | 2,227 | 13,200 | 25,763 | 38,963 | 33,607 | 5,356 |
| | 15-190-100-610 | 409,227 | (37,506) | 371,721 | 341,796 | 29,925 | 443,500 | (71,917) | 371,583 | 346,962 | 24,621 |
| | 15-190-100-640 | 62,550 | (43,500) | 19,050 | 18,564 | 486 | 52,300 | 1,073 | 53,373 | 49,004 | 4,369 |
| | 15-190-100-800 | | 17,822 | 17,822 | 17,822 | | 14,000 | 656 | 14,656 | 14,655 | 1 |
| Total Regular Programs - Instruction | | 7,497,354 | (507,043) | 6,990,311 | 6,946,363 | 43,948 | 7,722,644 | (1,636,179) | 6,086,465 | 6,039,587 | 46,878 |
| Cognitive - Mild: | | | | | | | | | | | |
| | 15-201-100-101 | 69,987 | | 69,987 | 68,968 | 1,019 | 72,149 | (4,199) | 67,950 | 67,949 | 1 |
| | 15-201-100-106 | 42,642 | (7,255) | 35,387 | 35,387 | | 41,600 | (199) | 41,401 | 41,400 | 1 |
| | 15-201-100-610 | 7,490 | (4,915) | 2,575 | 2,575 | | 7,490 | (2,500) | 4,990 | 2,424 | 2,566 |
| | 15-201-100-640 | 1,500 | | 1,500 | 912 | 588 | 1,500 | (1,000) | 500 | 495 | 5 |
| | 15-201-100-800 | 750 | | 750 | 60 | 690 | 750 | | 750 | 750 | 750 |
| Total Cognitive - Mild | | 122,369 | (12,170) | 110,199 | 107,902 | 2,297 | 123,489 | (7,898) | 115,591 | 112,268 | 3,323 |
| Learning and/or Language Disabilities: | | | | | | | | | | | |
| | 15-204-100-500 | | | | | | 1,000 | | 1,000 | 499 | 501 |
| | 15-204-100-610 | 10,000 | (5,067) | 4,933 | 4,932 | 1 | 10,000 | (4,000) | 6,000 | 3,506 | 2,494 |
| | 15-204-100-640 | 6,000 | | 6,000 | 5,569 | 431 | 6,000 | (2,000) | 4,000 | 3,481 | 519 |
| | 15-204-100-800 | 1,000 | | 1,000 | | 1,000 | 1,000 | | 1,000 | | 1,000 |
| Total Learning and/or Language Disabilities | | 17,000 | (5,067) | 11,933 | 10,501 | 1,432 | 18,000 | (6,000) | 12,000 | 7,486 | 4,514 |
| Behavioral Disabilities: | | | | | | | | | | | |
| | 15-209-100-101 | 169,338 | (69,797) | 99,541 | 99,541 | | 159,720 | 2,546 | 162,266 | 159,720 | 2,546 |
| | 15-209-100-106 | 42,848 | | 42,848 | 42,224 | 624 | 41,600 | | 41,600 | 41,485 | 115 |
| | 15-209-100-500 | | | | | | 1,000 | | 1,000 | 124 | 876 |
| | 15-209-100-610 | 6,000 | (5,500) | 500 | | 500 | 6,000 | (3,000) | 3,000 | 2,980 | 20 |
| | 15-209-100-640 | 4,000 | | 4,000 | 2,179 | 1,821 | 4,000 | (4,000) | | | |
| | 15-209-100-800 | 500 | | 500 | | 500 | 500 | | 500 | | 500 |

139

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: High School | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---------------------|---|-----------------|------------------|--------------|-----------|---|-----------------|------------------|--------------|-----------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| | Total Behavioral Disabilities | 222,686 | (75,297) | 147,389 | 143,944 | 3,445 | 212,820 | (4,454) | 208,366 | 204,309 | 4,057 |
| | Multiple Disabilities: | | | | | | | | | | |
| | Salaries of Teachers | | | | | | 63,159 | (63,159) | | | |
| | Other Salaries for Instruction | | | | | | 20,600 | (20,600) | | | |
| | Other Purchased Services | | | | | | 1,000 | | 1,000 | 230 | 770 |
| | General Supplies | 6,000 | 300 | 6,300 | 877 | 5,423 | 6,000 | (1,474) | 4,526 | 3,148 | 1,378 |
| | Textbooks | | | | | | 500 | | 500 | | 500 |
| | Other Objects | 500 | | 500 | | 500 | | | | | |
| | Total Multiple Disabilities | 6,500 | 300 | 6,800 | 877 | 5,923 | 91,259 | (85,233) | 6,026 | 3,378 | 2,648 |
| | Resource Room: | | | | | | | | | | |
| | Salaries of Teachers | 1,716,195 | (60,734) | 1,655,461 | 1,655,461 | | 1,883,308 | (183,876) | 1,699,432 | 1,699,432 | |
| | Other Salaries for Instruction | 318,952 | (3,596) | 315,356 | 315,356 | | 274,373 | 35,756 | 310,129 | 308,360 | 1,769 |
| | Other Purchased Services | | | | | | 1,000 | | 1,000 | | 1,000 |
| | General Supplies | 15,000 | 5,500 | 20,500 | 19,309 | 1,191 | 15,000 | (3,000) | 12,000 | 9,873 | 2,127 |
| | Textbooks | 15,000 | | 15,000 | 4,562 | 10,438 | 15,000 | (3,526) | 11,474 | 11,474 | |
| | Other Objects | 1,000 | | 1,000 | | 1,000 | 1,000 | | 1,000 | | 1,000 |
| | Total Resource Room | 2,066,147 | (58,830) | 2,007,317 | 1,994,688 | 12,629 | 2,189,681 | (154,646) | 2,035,035 | 2,029,139 | 5,896 |
| | Total Special Education | 2,434,702 | (151,064) | 2,283,638 | 2,257,912 | 25,726 | 2,635,249 | (258,231) | 2,377,018 | 2,356,580 | 20,438 |
| | Basic Skills/Remedial: | | | | | | | | | | |
| | Other Salaries for Instruction | 37,797 | | 37,797 | 37,278 | 519 | 36,760 | 1 | 36,761 | 36,761 | |
| | Total Basic Skills/Remedial | 37,797 | | 37,797 | 37,278 | 519 | 36,760 | 1 | 36,761 | 36,761 | |
| | Bilingual Education: | | | | | | | | | | |
| | Salaries of Teachers | 61,394 | 23,758 | 85,152 | 85,152 | | 83,910 | | 83,910 | 83,910 | |
| | Total Bilingual Education | 61,394 | 23,758 | 85,152 | 85,152 | | 83,910 | | 83,910 | 83,910 | |
| | School Sponsored Cocurricular Activities: | | | | | | | | | | |
| | Salaries | 151,250 | | 151,250 | 141,298 | 9,952 | 146,362 | (20,660) | 125,702 | 121,577 | 4,125 |
| | Purchased Services | 4,500 | | 4,500 | | 4,500 | | | | | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: High School | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---------------------|--|-----------------|------------------|--------------|------------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Total School Sponsored Cocurricular Activities | 155,750 | | 155,750 | 141,298 | 14,452 | 146,362 | (20,660) | 125,702 | 121,577 | 4,125 | |
| | Before/After School Programs: | | | | | | | | | | | |
| | Salaries | 15-421-100-100 | 85,000 | (35,394) | 49,606 | 49,606 | 82,000 | (12,384) | 69,616 | 60,237 | 9,379 | |
| | Total Before/After School Programs | | 85,000 | (35,394) | 49,606 | 49,606 | 82,000 | (12,384) | 69,616 | 60,237 | 9,379 | |
| | Summer School - Instruction: | | | | | | | | | | | |
| | Salaries | 15-422-100-101 | 33,440 | | 33,440 | 21,396 | 12,044 | | | | | |
| | Total Summer School - Instruction | | 33,440 | | 33,440 | 21,396 | 12,044 | | | | | |
| | Alternative Education Program - Instruction: | | | | | | | | | | | |
| | Salaries | 15-423-100-101 | 361,673 | (57,552) | 304,121 | 297,219 | 6,902 | 154,000 | 194,411 | 348,411 | 346,964 | 1,447 |
| | Other Salaries for Instruction | 15-423-100-106 | 8,570 | | 8,570 | 8,440 | 130 | 11,700 | (1,920) | 9,780 | 9,780 | |
| | General Supplies | 15-423-100-610 | | 295 | 295 | 295 | | 10,000 | 10,000 | 9,071 | 929 | |
| | Total Alternative Education Program - Instruction | | 370,243 | (57,257) | 312,986 | 305,954 | 7,032 | 165,700 | 202,491 | 368,191 | 365,815 | 2,376 |
| | Alternative Education Program - Support Services: | | | | | | | | | | | |
| | Salaries | 15-423-200-100 | 122,917 | (26,111) | 96,806 | 94,732 | 2,074 | 103,472 | (18,852) | 84,620 | 84,618 | 2 |
| | Total Alternative Education Program - Support Services | | 122,917 | (26,111) | 96,806 | 94,732 | 2,074 | 103,472 | (18,852) | 84,620 | 84,618 | 2 |
| | Total - Instruction | | 10,798,597 | (753,111) | 10,045,486 | 9,939,691 | 105,795 | 10,976,097 | (1,743,814) | 9,232,283 | 9,149,085 | 83,198 |
| | Attendance & Social Work Services: | | | | | | | | | | | |
| | Salaries | 15-000-211-100 | 94,065 | 9,185 | 103,250 | 103,250 | | | | | | |
| | Social Worker & Summer Work | 15-000-211-104 | | | | | 151,406 | (6,995) | 144,411 | 144,411 | | |
| | Other Purchased Services | 15-000-211-500 | 7,000 | (7,000) | | | 7,000 | (4,000) | 3,000 | | 3,000 | |
| | Supplies and Materials | 15-000-211-600 | 5,500 | (5,500) | | | 4,500 | (2,500) | 2,000 | | 2,000 | |
| | Total Attendance & Social Work Services | | 106,565 | (3,315) | 103,250 | 103,250 | 162,906 | (13,495) | 149,411 | 144,411 | 5,000 | |
| | Health Services: | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 132,993 | (48,350) | 84,643 | 84,267 | 376 | 170,215 | (38,015) | 132,200 | 132,199 | 1 |
| | Salaries of Secretarial & Clerical Assistants | 15-000-213-105 | | | | | | 11,137 | 11,137 | 11,136 | 1 | |
| | Purchased Professional & Technical Services | 15-000-213-300 | 1,470 | | 1,470 | 437 | 1,033 | 1,421 | 1,421 | | 1,421 | |
| | Other Purchased Services | 15-000-213-500 | 300 | | 300 | 300 | 300 | 300 | 300 | | 300 | |
| | Supplies and Materials | 15-000-213-600 | 4,500 | | 4,500 | 4,232 | 268 | 4,500 | 4,500 | 3,093 | 1,407 | |
| | Total Health Services | | 139,263 | (48,350) | 90,913 | 88,936 | 1,977 | 176,436 | (26,878) | 149,558 | 146,428 | 3,130 |
| | Other Support Services - Students - Regular: | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-218-104 | 648,038 | (25,902) | 622,136 | 619,710 | 2,426 | 630,219 | (8,576) | 621,643 | 611,540 | 10,103 |
| | Purchased Professional/Educational Services | 15-000-218-320 | 100 | | 100 | | 100 | | | | | |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

| School: High School | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|--|---|-----------------|------------------|--------------|---------|---|-----------------|------------------|--------------|---------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Other Support Services - Students - Regular (continued): | | | | | | | | | | | | |
| | Purchased Technical Services | 15-000-218-390 | 3,500 | | 3,500 | 3,500 | 3,500 | | 3,500 | | 3,500 | |
| | Other Purchased Services | 15-000-218-500 | 1,000 | | 1,000 | 1,000 | 1,000 | | 1,000 | 120 | 880 | |
| | Supplies and Materials | 15-000-218-600 | 13,700 | (7,881) | 5,819 | 5,819 | 15,200 | | 15,200 | 3,901 | 11,299 | |
| Total Other Support Services-Students-Regular | | | 666,338 | (33,783) | 632,555 | 625,529 | 7,026 | 649,919 | (8,576) | 641,343 | 615,561 | 25,782 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | | | | | | | |
| | Salaries of Supervisors of Instruction | 15-000-221-102 | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-221-104 | 39,350 | (17,201) | 22,149 | 16,400 | 5,749 | 38,202 | (19,000) | 19,202 | 9,840 | 9,362 |
| | Other Purchased Services | 15-000-221-500 | | | | | | | | | | |
| | Supplies and Materials | 15-000-221-600 | 13,500 | (8,500) | 5,000 | 5,000 | | 11,000 | (11,000) | | | |
| Total Improvement of Instruction Services/Other Support Services Instructional Staff | | | 52,850 | (25,701) | 27,149 | 21,400 | 5,749 | 49,202 | (30,000) | 19,202 | 9,840 | 9,362 |
| Educational Media Services/School Library: | | | | | | | | | | | | |
| | Salaries | 15-000-222-100 | 86,194 | (21,164) | 65,030 | 65,030 | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | | | | | 83,710 | | 83,710 | 83,710 | | |
| | Salaries of Technology Coordinator | 15-000-222-177 | 60,760 | (1) | 60,759 | 60,152 | 607 | 56,348 | 1 | 56,349 | 56,348 | 1 |
| | Purchased Professional & Technical Services | 15-000-222-300 | 7,000 | (2,508) | 4,492 | 4,492 | 7,500 | | 7,500 | 4,404 | 3,096 | |
| | Other Purchased Services | 15-000-222-500 | | | | | | | | | | |
| | Supplies and Materials | 15-000-222-600 | 15,000 | | 15,000 | 13,800 | 1,200 | 15,000 | | 15,000 | 12,758 | 2,242 |
| Total Educational Media Services/School Library | | | 168,954 | (23,673) | 145,281 | 143,474 | 1,807 | 162,558 | 1 | 162,559 | 157,220 | 5,339 |
| Instructional Staff Training Services: | | | | | | | | | | | | |
| | Purchased Professional/Educational Services | 15-000-223-320 | 22,500 | (22,500) | | | | 22,500 | (22,500) | | | |
| Total Instructional Staff Training Services | | | 22,500 | (22,500) | | | | 22,500 | (22,500) | | | |
| Support Services School Administration: | | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals | 15-000-240-103 | 333,904 | 53,804 | 387,708 | 386,207 | 1,501 | 494,456 | (180,446) | 314,010 | 304,409 | 9,601 |
| | Salaries of Other Professional Staff | 15-000-240-104 | | | | | | | | | | |
| | Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 374,579 | (64,490) | 310,089 | 310,088 | 1 | 402,895 | (218,801) | 184,094 | 184,093 | 1 |
| | Other Salaries | 15-000-240-110 | 155,384 | (7,089) | 148,295 | 148,295 | | 150,515 | (3,142) | 147,373 | 147,007 | 366 |
| | Other Purchased Services | 15-000-240-500 | 3,500 | | 3,500 | 778 | 2,722 | 3,500 | (2,000) | 1,500 | 500 | 1,000 |
| | Supplies and Materials | 15-000-240-600 | 3,500 | 1,980 | 5,480 | 727 | 4,753 | 5,000 | | 5,000 | 5,000 | |
| | Other Objects | 15-000-240-800 | 6,800 | (6,800) | | | | 6,500 | (3,000) | 3,500 | 3,500 | |
| Total Support Services School Administration | | | 877,667 | (22,595) | 855,072 | 846,095 | 8,977 | 1,062,866 | (407,389) | 655,477 | 636,009 | 19,468 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: High School | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-------------------|------------------|-------------------|-------------------|---|-------------------|--------------------|-------------------|-------------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Security: | | | | | | | | | | | |
| Salaries | 15-000-266-100 | 491,896 | (232,965) | 258,931 | 258,931 | | 431,340 | 6,875 | 438,215 | 436,358 | 1,857 |
| Purchased Professional & Technical Services | 15-000-266-300 | | | | | | 2,500 | (1,500) | 1,000 | | 1,000 |
| General Supplies | 15-000-266-610 | 1,000 | | 1,000 | | 1,000 | | | | | |
| Total Security | | 492,896 | (232,965) | 259,931 | 258,931 | 1,000 | 433,840 | 5,375 | 439,215 | 436,358 | 2,857 |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| TPAF Contributions | 15-000-291-232 | | 482 | 482 | 482 | | | 706,689 | 706,689 | 706,689 | |
| PERS Contribution | 15-000-291-241 | | 69,244 | 69,244 | 69,244 | | | | | | |
| Health Benefits | 15-000-291-270 | 3,603,564 | 580,794 | 4,184,358 | 4,183,226 | 1,132 | 3,870,774 | (571,445) | 3,299,329 | 3,058,648 | 240,681 |
| Total Unallocated Benefits - Employee Benefits | | 3,603,564 | 650,520 | 4,254,084 | 4,252,952 | 1,132 | 3,870,774 | 135,244 | 4,006,018 | 3,765,337 | 240,681 |
| Total Undistributed Expenditures | | 6,130,597 | 237,638 | 6,368,235 | 6,340,567 | 27,668 | 6,591,001 | (368,218) | 6,222,783 | 5,911,164 | 311,619 |
| Total Expenditures - Current Expense | | 16,929,194 | (515,473) | 16,413,721 | 16,280,258 | 133,463 | 17,567,098 | (2,112,032) | 15,455,066 | 15,060,249 | 394,817 |
| Capital Outlay: | | | | | | | | | | | |
| Equipment: | | | | | | | | | | | |
| Regular Programs - Instruction: Grades 9 - 12 | 15-140-100-730 | | 5,200 | 5,200 | 5,006 | 194 | 40,700 | (11,791) | 28,909 | 28,909 | |
| Total Equipment | | | 5,200 | 5,200 | 5,006 | 194 | 40,700 | (11,791) | 28,909 | 28,909 | |
| Total Capital Outlay | | | 5,200 | 5,200 | 5,006 | 194 | 40,700 | (11,791) | 28,909 | 28,909 | |
| Total School Based Expenditures | | 16,929,194 | (510,273) | 16,418,921 | 16,285,264 | 133,657 | 17,607,798 | (2,123,823) | 15,483,975 | 15,089,158 | 394,817 |
| Other Financing Sources/(Uses): | | | | | | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 16,929,194 | (513,541) | 16,415,653 | 16,288,162 | (127,491) | 17,607,798 | (2,136,883) | 15,470,915 | 15,079,366 | (391,549) |
| Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| Total Other Financing Sources/(Uses) | | 16,929,194 | (513,541) | 16,415,653 | 16,288,162 | (127,491) | 17,607,798 | (2,136,883) | 15,470,915 | 15,079,366 | (391,549) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | (3,268) | (3,268) | 2,898 | 6,166 | | (13,060) | (13,060) | (9,792) | 3,268 |
| Fund Balances, July 1 | | 3,268 | | 3,268 | 3,268 | | 13,060 | | 13,060 | 13,060 | |
| Fund Balances, June 30 | | \$3,268 | (3,268) | - | 6,166 | 6,166 | 13,060 | (13,060) | - | 3,268 | 3,268 |

143

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Haines | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|---|---|-----------------|------------------|--------------|---------|---|-----------------|------------------|--------------|---------|---|-------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| Current Expense: | | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | | |
| Salaries of Teachers: | | | | | | | | | | | | |
| | Grades 1 - 5 | 15-120-100-101 | \$853,269 | (222,941) | 630,328 | 624,228 | 6,100 | 639,483 | 11,100 | 650,583 | 647,423 | 3,160 |
| | Reading Specialist | 15-120-100-179 | 86,736 | (82,686) | 4,050 | 3,409 | 641 | | 84,210 | 84,210 | 84,210 | |
| | Grades 6 - 8 | 15-130-100-101 | | | | | | 282,358 | (255,194) | 27,164 | 27,164 | |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | | |
| | Purchased Professional/Educational Services | 15-190-100-320 | 9,000 | | 9,000 | 7,000 | 2,000 | 9,000 | | 9,000 | 9,000 | |
| | Other Purchased Services | 15-190-100-500 | | | | | | 3,500 | | 3,500 | | 3,500 |
| | General Supplies | 15-190-100-610 | 40,292 | | 40,292 | 26,752 | 13,540 | 56,997 | (30,520) | 26,477 | 26,477 | |
| | Textbooks | 15-190-100-640 | 2,000 | | 2,000 | | 2,000 | 1,000 | | 1,000 | | 1,000 |
| | Other Objects | 15-190-100-800 | 5,009 | | 5,009 | 3,500 | 1,509 | 6,600 | | 6,600 | 6,600 | |
| Total Regular Programs - Instruction | | | 996,306 | (305,627) | 690,679 | 664,889 | 25,790 | 998,938 | (190,404) | 808,534 | 800,874 | 7,660 |
| Learning & Language Disabilities: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-204-100-101 | 76,055 | (76,000) | 55 | | 55 | 83,910 | (10,060) | 73,850 | 73,849 | 1 |
| | Other Salaries for Instruction | 15-204-100-106 | 43,598 | (43,262) | 336 | | 336 | 42,100 | (6,683) | 35,417 | 35,417 | |
| Total Learning & Language Disabilities | | | 119,653 | (119,262) | 391 | | 391 | 126,010 | (16,743) | 109,267 | 109,266 | 1 |
| Multiple Disabilities: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-212-100-101 | | | | | | 73,549 | (73,549) | | | |
| | Other Salaries for Instruction | 15-212-100-106 | | | | | | 42,350 | (42,350) | | | |
| | Other Purchased Services | 15-212-100-500 | | | | | | 1,500 | | 1,500 | | 1,500 |
| | General Supplies | 15-212-100-610 | | | | | | 10,000 | (5,000) | 5,000 | 1,194 | 3,806 |
| | Textbooks | 15-212-100-640 | | | | | | 1,000 | | 1,000 | | 1,000 |
| Total Multiple Disabilities | | | | | | | | 128,399 | (120,899) | 7,500 | 1,194 | 6,306 |
| Resource Room: | | | | | | | | | | | | |
| | Salaries of Teachers | 15-213-100-101 | 83,324 | 66,316 | 149,640 | 148,183 | 1,457 | 201,659 | (122,149) | 79,510 | 79,510 | |
| | Other Salaries for Instruction | 15-213-100-106 | 22,224 | (121) | 22,103 | 21,802 | 301 | 21,100 | 201 | 21,301 | 21,300 | 1 |
| | Purchased Technical Services | 15-213-100-340 | 1,500 | | 1,500 | | 1,500 | | | | | |
| | General Supplies | 15-213-100-610 | 9,500 | | 9,500 | 1,128 | 8,372 | | 5,000 | 5,000 | 1,610 | 3,390 |
| | Textbooks | 15-213-100-640 | 500 | | 500 | | 500 | | | | | |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: Haines | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|----------------|--|-----------------|------------------|--------------|---------|---|-----------------|------------------|--------------|-----------|---|--------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Total Resource Room | 117,048 | 66,195 | 183,243 | 171,113 | 12,130 | 222,759 | (116,948) | 105,811 | 102,420 | 3,391 | |
| | Total Special Education | 236,701 | (53,067) | 183,634 | 171,113 | 12,521 | 477,168 | (254,590) | 222,578 | 212,880 | 9,698 | |
| | Basic Skills/Remedial: | | | | | | | | | | | |
| | Salaries of Teachers | 15-230-100-101 | 82,068 | (11,992) | 70,076 | 70,076 | 164,120 | (84,410) | 79,710 | 79,710 | | |
| | Other Salaries for Instruction | 15-230-100-106 | | 12,271 | 12,271 | 12,271 | | | | | | |
| | Total Basic Skills/Remedial | | 82,068 | 279 | 82,347 | 82,347 | 164,120 | (84,410) | 79,710 | 79,710 | | |
| | School Sponsored Cocurricular Activities: | | | | | | | | | | | |
| | Salaries | 15-401-100-100 | 17,199 | | 17,199 | 8,502 | 8,697 | 16,533 | 16,533 | 15,416 | 1,117 | |
| | Purchased Services | 15-401-100-500 | | | | | | | | | | |
| | Supplies and Materials | 15-401-100-600 | 3,000 | | 3,000 | 968 | 2,032 | 3,000 | 3,000 | 3,000 | 3,000 | |
| | Total School Sponsored Cocurricular Activities | | 20,199 | | 20,199 | 9,470 | 10,729 | 19,533 | 19,533 | 15,416 | 4,117 | |
| | Before/After School Programs: | | | | | | | | | | | |
| | Salaries | 15-421-100-100 | | 11,700 | 11,700 | 10,066 | 1,634 | 12,000 | 12,000 | 11,605 | 395 | |
| | Total Before/After School Programs | | | 11,700 | 11,700 | 10,066 | 1,634 | 12,000 | 12,000 | 11,605 | 395 | |
| | Total - Instruction | | 1,335,274 | (346,715) | 988,559 | 937,885 | 50,674 | 1,659,759 | (517,404) | 1,142,355 | 1,120,485 | 21,870 |
| | Attendance & Social Work Services: | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-211-104 | | | | | 64,068 | (51,747) | 12,321 | 12,321 | | |
| | Purchased Professional | 15-000-211-300 | | | | | | | | | | |
| | Other Purchased Services | 15-000-211-500 | | | | | 600 | | 600 | | 600 | |
| | Supplies and Materials | 15-000-211-600 | | | | | 500 | | 500 | | 500 | |
| | Total Attendance & Social Work Services | | | | | | 65,168 | (51,747) | 13,421 | 12,321 | 1,100 | |
| | Health Services: | | | | | | | | | | | |
| | Salaries | 15-000-213-100 | 910 | 10,975 | 11,885 | 11,386 | 499 | 67,415 | (66,869) | 546 | 412 | 134 |
| | Purchased Professional & Technical Services | 15-000-213-300 | | | | | | | | | | |
| | Other Purchased Services | 15-000-213-500 | | | | | 800 | | 800 | | 800 | |
| | Supplies and Materials | 15-000-213-600 | 3,000 | | 3,000 | 1,715 | 1,285 | 2,500 | 2,500 | 939 | 1,561 | |
| | Total Health Services | | 3,910 | 10,975 | 14,885 | 13,101 | 1,784 | 70,715 | (66,869) | 3,846 | 1,351 | 2,495 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| School: | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) | |
|---------|---|-----------------|------------------|--------------|---------|-------------------------|-----------------|------------------|--------------|-----------|-------------------------|---|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | FINAL TO ACTUAL | |
| | Other Support Services - Students - Regular: | | | | | | | | | | | |
| | Supplies and Materials | 15-000-218-600 | 1,750 | | 1,750 | 1,750 | 1,250 | | 1,250 | | 1,250 | |
| | Total Other Support Services-Students-Regular | | 1,750 | | 1,750 | 1,750 | 1,250 | | 1,250 | | 1,250 | |
| | Educational Media Services/School Library: | | | | | | | | | | | |
| | Salaries of Other Professional Staff | 15-000-222-104 | | 16,783 | 16,783 | 16,782 | | | | | | 1 |
| | Salaries of Technology Coordinators | 15-000-222-177 | 30,380 | 1 | 30,381 | 30,380 | 28,174 | 1 | 28,175 | 28,174 | | 1 |
| | Purchased Professional & Technical Services | 15-000-222-300 | | | | | | | 500 | | 500 | |
| | Other Purchased Services | 15-000-222-500 | | | | | 500 | | | | 500 | |
| | Supplies and Materials | 15-000-222-600 | 10,250 | | 10,250 | 9,945 | 11,950 | | 11,950 | 9,126 | 2,824 | |
| | Other Objects | 15-000-222-800 | | | | | | | | | | |
| | Total Educational Media Services/School Library | | 40,630 | 16,784 | 57,414 | 57,107 | 40,624 | 1 | 40,625 | 37,300 | 3,325 | |
| | Support Services School Administration: | | | | | | | | | | | |
| | Salaries of Principals & Assistant Principals | 15-000-240-103 | 125,803 | (110,674) | 15,129 | 14,135 | 118,472 | (40,303) | 78,169 | 77,818 | 351 | |
| | Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 51,897 | (35,193) | 16,704 | 15,749 | 57,666 | (15,912) | 41,754 | 41,682 | 72 | |
| | Other Purchased Services | 15-000-240-500 | 1,000 | | 1,000 | 1,000 | 1,000 | | 1,000 | | 1,000 | |
| | Supplies and Materials | 15-000-240-600 | | | | | 2,000 | | 2,000 | 147 | 1,853 | |
| | Total Support Services School Administration | | 178,700 | (145,867) | 32,833 | 29,884 | 179,138 | (56,215) | 122,923 | 119,647 | 3,276 | |
| | Security: | | | | | | | | | | | |
| | Salaries | 15-000-266-100 | | 29,990 | 29,990 | 29,990 | | | | | | |
| | Total Security | | | 29,990 | 29,990 | 29,990 | | | | | | |
| | Unallocated Benefits Employee Benefits: | | | | | | | | | | | |
| | TPAF Contributions | 15-000-291-232 | | | | | | 136,492 | 136,492 | 136,492 | | |
| | PERS Contribution | 15-000-291-241 | | 10,258 | 10,258 | 10,258 | | | | | | |
| | Health Benefits | 15-000-291-270 | 716,392 | | 716,392 | 716,000 | 997,391 | 216,717 | 1,214,108 | 1,214,107 | 1 | |
| | Total Unallocated Benefits - Employee Benefits | | 716,392 | 10,258 | 726,650 | 726,258 | 997,391 | 353,209 | 1,350,600 | 1,350,599 | 1 | |
| | Total Undistributed Expenditures | | 941,382 | (77,860) | 863,522 | 856,340 | 1,354,286 | 178,379 | 1,532,665 | 1,521,218 | 11,447 | |

146

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

147

| School: Haines | ACCOUNT NUMBERS | JUNE 30, 2011 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | |
|----------------|---|--------------------|---------------------|-----------------|-----------|---|--------------------|---------------------|-----------------|-----------|---|----------|
| | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | |
| | Total Expenditures - Current Expense | 2,276,656 | (424,575) | 1,852,081 | 1,794,225 | 57,856 | 3,014,045 | (339,025) | 2,675,020 | 2,641,703 | 33,317 | |
| | Total School Based Expenditures | 2,276,656 | (424,575) | 1,852,081 | 1,794,225 | 57,856 | 3,014,045 | (339,025) | 2,675,020 | 2,641,703 | 33,317 | |
| | Other Financing Sources/(Uses): | | | | | | | | | | | |
| | Operating Transfer In - General Fund | 15-5200-000-000 | 2,276,656 | (424,575) | 1,852,081 | 1,801,076 | (51,005) | 3,014,045 | (339,025) | 2,675,020 | 2,641,703 | (33,317) |
| | Operating Transfer In - Special Revenue Fund | 15-3212-000-000 | | | | | | | | | | |
| | Total Other Financing Sources/(Uses) | | 2,276,656 | (424,575) | 1,852,081 | 1,801,076 | (51,005) | 3,014,045 | (339,025) | 2,675,020 | 2,641,703 | (33,317) |
| | Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | | | | 6,851 | 6,851 | | | | | |
| | Fund Balances, July 1 | | | | | | | | | | | |
| | Fund Balances, June 30 | | - | - | - | 6,851 | 6,851 | - | - | - | - | - |

E. Special Revenue Fund

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | NO CHILD LEFT BEHIND | | | | | |
|---|----------------------|------------------|---------------------|----------------------|--|---|
| | TITLE I | ARRA TITLE I | TITLE I ROLLOVER | TITLE I CARRYOVER | TITLE I SCHOOL IMPROVEMENT ROLLOVER | TITLE I SCHOOL IMPROVEMENT CARRYOVER |
| Revenues: | | | | | | |
| State Sources | | | | | | |
| Federal Sources | \$618,838 | 316,625 | 6,056 | 67,208 | 5,959 | 45,351 |
| Local Sources | | | | | | |
| Total Revenues | \$618,838 | \$316,625 | 6,056 | 67,208 | 5,959 | 45,351 |
| Expenditures: | | | | | | |
| Instruction: | | | | | | |
| Salaries of Teachers | \$205,108 | 156,489 | | 53,444 | | |
| Other Salaries for Instruction | 270,208 | | | | | |
| Purchased Professional Services | | 4,152 | | | | |
| Purchased Professional & Technical Services | | | | | | |
| Other Purchased Services | | | | | | |
| General Supplies | 10,421 | 1,526 | 329 | 2,694 | 1,809 | 26,178 |
| Other Objects | | | | | | |
| Total Instruction | 485,737 | 162,167 | 329 | 56,138 | 1,809 | 26,178 |
| Support Services: | | | | | | |
| Salaries of Supervisors | | | | | | |
| Salaries of Other Professional Staff | | | | | | |
| Salaries of Secretarial & Clerical Assistants | 19,772 | | 4,935 | | | |
| Other Salaries | | | | | | |
| Personal Services - Employee Benefits | 61,267 | 41,278 | | 8,568 | | |
| Purchased Professional Services | 41,272 | 103,345 | | 2,502 | 4,000 | |
| Other Purchased Services | | | | | 150 | 19,173 |
| Travel | | | | | | |
| Miscellaneous Purchased Services | 5,209 | | | | | |
| Supplies & Materials | 5,581 | 9,740 | 792 | | | |
| Miscellaneous Expenditures | | 95 | | | | |
| Total Support Services | 133,101 | 154,458 | 5,727 | 11,070 | 4,150 | 19,173 |
| Facilities Acquisition & Construction Services: | | | | | | |
| Instructional Equipment | | | | | | |
| Total Facilities Acquisition & Construction Services | | | | | | |
| Total Expenditures | \$618,838 | 316,625 | 6,056 | 67,208 | 5,959 | 45,351 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | TITLE II PART A | TITLE II PART A CARRYOVER | TITLE II PART A ROLLOVER | TITLE II PART D | TITLE II PART D ROLLOVER | TITLE III |
|---|--------------------|---------------------------------|--------------------------------|--------------------|--------------------------------|--------------|
| Revenues: | | | | | | |
| State Sources | | | | | | |
| Federal Sources | \$296,288 | 8,286 | 3,100 | 1,806 | 1,695 | 7,270 |
| Local Sources | | | | | | |
| Total Revenues | \$296,288 | 8,286 | 3,100 | 1,806 | 1,695 | 7,270 |
| Expenditures: | | | | | | |
| Instruction: | | | | | | |
| Salaries of Teachers | \$225,064 | | | | | |
| Other Salaries for Instruction | | | | | | |
| General Supplies | 4,435 | | 3,100 | | 1,695 | 6,828 |
| Other Objects | | | | | | |
| Total Instruction | 229,499 | | 3,100 | | 1,695 | 6,828 |
| Support Services: | | | | | | |
| Personal Services - Employee Benefits | 45,013 | | | | | |
| Purchased Professional Services | 21,400 | 8,286 | | | | |
| Other Purchased Services | | | | | | |
| Travel | 376 | | | | | |
| Miscellaneous Purchased Services | | | | 1,806 | | 442 |
| Supplies & Materials | | | | | | |
| Miscellaneous Expenditures | | | | | | |
| Total Support Services | 66,789 | 8,286 | | 1,806 | | 442 |
| Facilities Acquisition & Construction Services: | | | | | | |
| Instructional Equipment | | | | | | |
| Total Facilities Acquisition & Construction Services | | | | | | |
| Total Expenditures | \$296,288 | 8,286 | 3,100 | 1,806 | 1,695 | 7,270 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | NO CHILD LEFT BEHIND TITLE IV CARRYOVER | MILITARY GRANT | ABE - GED GRANT | ARRA - I.D.E.A. PART B BASIC REGULAR PROGRAM | I.D.E.A. PRESCHOOL PROGRAM CARRYOVER | I.D.E.A. PRESCHOOL PROGRAM |
|---|---|-------------------|--------------------|---|---|----------------------------------|
| Revenues: | | | | | | |
| State Sources | | | | | | |
| Federal Sources | \$3,174 | 272,919 | 44,232 | 434,556 | 41,731 | 43,294 |
| Total Revenues | \$3,174 | 272,919 | 44,232 | 434,556 | 41,731 | 43,294 |
| Expenditures: | | | | | | |
| Instruction: | | | | | | |
| Salaries of Teachers | | | \$37,276 | 141,439 | | |
| Other Salaries for Instruction | | | | 3,998 | | |
| Purchased Professional Services | | | | | | |
| Other Purchased Services | | | | 134,877 | 41,731 | 43,294 |
| General Supplies | 3,174 | 177,651 | 3,813 | 3,299 | | |
| Other Objects | | | | | | |
| Total Instruction | 3,174 | 177,651 | 41,089 | 283,613 | 41,731 | 43,294 |
| Support Services: | | | | | | |
| Salaries of Supervisors | | | | | | |
| Salaries of Other Professional Staff | | | | | | |
| Salaries of Secretarial & Clerical Assistants | | | | | | |
| Other Salaries | | | | | | |
| Personal Services - Employee Benefits | | | 3,143 | 39,108 | | |
| Purchased Professional Services | | | | | | |
| Other Purchased Services | | 23,304 | | 8,643 | | |
| Travel | | | | | | |
| Miscellaneous Purchased Services | | | | | | |
| Supplies & Materials | | | | | | |
| Total Support Services | | 23,304 | 3,143 | 47,751 | | |
| Facilities Acquisition & Construction Services: | | | | | | |
| Instructional Equipment | | 71,964 | | 24,709 | | |
| Noninstructional Equipment | | | | | | |
| Construction Services | | | | 78,483 | | |
| Total Facilities Acquisition & Construction Services | | 71,964 | | 103,192 | | |
| Total Expenditures | \$3,174 | 272,919 | 44,232 | 434,556 | 41,731 | 43,294 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | I.D.E.A. PART B BASIC REGULAR PROGRAM | I.D.E.A. PART B BASIC REGULAR PROGRAM ROLLOVER | I.D.E.A. PART B BASIC REGULAR PROGRAM CARRYOVER | ARRA - I.D.E.A. PRESCHOOL REGULAR PROGRAM | 21ST CENTURY GRANT | 21ST CENTURY GRANT ROLLOVER |
|---|---|---|--|---|--------------------------|--------------------------------------|
| Revenues: | | | | | | |
| State Sources | | | | | | |
| Federal Sources | \$1,517,839 | 1,880 | 13,807 | 2,898 | 352,473 | 75 |
| Total Revenues | \$1,517,839 | 1,880 | 13,807 | 2,898 | 352,473 | 75 |
| Expenditures: | | | | | | |
| Instruction: | | | | | | |
| Salaries of Teachers | | | | | 94,740 | |
| Other Salaries for Instruction | | | | | | |
| Purchased Professional Services | | | | | 30,443 | |
| Other Purchased Services | \$1,517,839 | 1,880 | 13,807 | | | |
| General Supplies | | | | 2,898 | 6,468 | |
| Other Objects | | | | | 1,157 | |
| Total Instruction | 1,517,839 | 1,880 | 13,807 | 2,898 | 132,808 | |
| Support Services: | | | | | | |
| Salaries of Supervisors | | | | | 98,392 | |
| Salaries of Other Professional Staff | | | | | 24,121 | |
| Salaries of Secretarial & Clerical Assistants | | | | | | |
| Other Salaries | | | | | | |
| Personal Services-Employee Benefits | | | | | 46,769 | |
| Purchased Professional Services | | | | | 14,000 | |
| Other Purchased Services | | | | | 32,521 | 75 |
| Travel | | | | | 405 | |
| Miscellaneous Purchased Services | | | | | | |
| Supplies & Materials | | | | | 3,457 | |
| Miscellaneous Expenditures | | | | | | |
| Total Support Services | | | | | 219,665 | 75 |
| Facilities Acquisition & Construction Services: | | | | | | |
| Instructional Equipment | | | | | | |
| Total Facilities Acquisition & Construction Services | | | | | | |
| Total Expenditures | \$1,517,839 | 1,880 | 13,807 | 2,898 | 352,473 | 75 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | PRESCHOOL EDUCATION PROGRAM | FELLOWSHIP GRANT | PERKINS VOCATIONAL GRANT | FOOD SERVICE GRANT | HSTW GRANT | 2011 | 2010 |
|---|-----------------------------------|---------------------|--------------------------------|--------------------------|---------------|-------------------|-------------------|
| Revenues: | | | | | | | |
| State Sources | \$7,110,081 | 668 | | | 1,800 | 7,112,549 | 6,803,255 |
| Federal Sources | | | 74,346 | 27,778 | | 4,209,484 | 4,416,619 |
| Total Revenues | \$7,110,081 | 668 | 74,346 | 27,778 | 1,800 | 11,322,033 | 11,219,874 |
| Expenditures: | | | | | | | |
| Instruction: | | | | | | | |
| Salaries of Teachers | \$2,218,999 | | | | 1,600 | 3,134,159 | 2,997,661 |
| Other Salaries for Instructio: | 901,122 | | | | | 1,175,328 | 1,123,526 |
| Purchased Professional Services | | | 3,225 | | | 37,820 | 91,073 |
| Other Purchased Services | 16,996 | | 1,305 | | | 1,771,729 | 1,841,387 |
| General Supplies | 125,337 | 668 | 42,825 | | | 425,148 | 274,501 |
| Other Objects | 11,520 | | | | | 12,677 | 1,285 |
| Total Instruction | 3,273,974 | 668 | 47,355 | | 1,600 | 6,556,861 | 6,329,433 |
| Support Services: | | | | | | | |
| Salaries of Supervisors | 129,574 | | | | | 227,966 | 283,263 |
| Salaries of Other Profession | 116,750 | | | | | 140,871 | 29,438 |
| Salaries of Secretarial & Clerical Assistants | 80,067 | | | | | 104,774 | 87,797 |
| Other Salaries | 649,116 | | | | | 649,116 | 633,048 |
| Personal Services-Employee | 741,073 | | | | | 986,219 | 927,651 |
| Purchased Professional Serv | 1,919,117 | | | | | 2,113,922 | 1,997,928 |
| Other Purchased Services | 129,139 | | 1,750 | | | 214,755 | 429,670 |
| Travel | 10,194 | | 74 | | 200 | 11,249 | 15,465 |
| Miscellaneous Purchased Services | | | | | | 7,457 | 13,229 |
| Supplies & Materials | 60,733 | | | | | 80,303 | 46,128 |
| Miscellaneous Expenditures | 344 | | | | | 439 | 437 |
| Total Support Services | 3,836,107 | | 1,824 | | 200 | 4,537,071 | 4,464,054 |
| Facilities Acquisition & Construction Services: | | | | | | | |
| Instructional Equipment | | | 25,167 | 27,778 | | 149,618 | 233,728 |
| Noninstructional Equipment | | | | | | | 176,985 |
| Construction Services | | | | | | 78,483 | 15,674 |
| Total Facilities Acquisition & Construction Services | | | 25,167 | 27,778 | | 228,101 | 426,387 |
| Total Expenditures | \$7,110,081 | 668 | 74,346 | 27,778 | 1,800 | 11,322,033 | 11,219,874 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

| | BUDGETED | ACTUAL | VARIANCE |
|--|--------------------|------------------|----------------|
| Expenditures: | | | |
| Instruction: | | | |
| Salaries of Teachers | \$2,234,532 | 2,218,999 | 15,533 |
| Other Salaries for Instruction | 935,929 | 901,122 | 34,807 |
| Purchased Professional Educational Services | 33,077 | 16,996 | 16,081 |
| General Supplies | 138,300 | 125,337 | 12,963 |
| Other Objects | 11,521 | 11,520 | 1 |
| Total Instruction | <u>3,353,359</u> | <u>3,273,974</u> | <u>79,385</u> |
| Support Services: | | | |
| Salaries of Supervisors of Instruction | 133,461 | 129,574 | 3,887 |
| Salaries of Secretarial & Clerical Assistants | 80,067 | 80,067 | |
| Other Salaries | 838,008 | 765,866 | 72,142 |
| Personal Services - Employee Benefits | 782,106 | 741,073 | 41,033 |
| Purchased Professional Services | 1,919,425 | 1,919,117 | 308 |
| Other Purchased Services | 145,977 | 139,333 | 6,644 |
| Supplies and Materials | 64,733 | 61,077 | 3,656 |
| Total Support Services | <u>3,963,777</u> | <u>3,836,107</u> | <u>127,670</u> |
| Facilities Acquisition & Construction Services: | | | |
| Instructional Equipment | 29,219 | | 29,219 |
| Total Facilities Acquisition & Construction Services | <u>29,219</u> | | <u>29,219</u> |
| Total Expenditures | <u>\$7,346,355</u> | <u>7,110,081</u> | <u>236,274</u> |

CALCULATION OF BUDGET & CARRYOVER

| | |
|---|--------------------|
| Total Revised 2010-2011 Preschool Education Aid Allocation | \$7,346,355 |
| Add: Actual Preschool Education Aid Carryover (June 30, 2010) | 907,133 |
| Add: Cancellation of Prior year Encumbrances | 18,756 |
| Add: Tuition Charges | 13,937 |
| Less: Deferred Revenue Utilized | <u>(459,960)</u> |
| Total Preschool Education Aid Funds Available for 2010-2011 Budget | 7,826,221 |
| Less: 2010-2011 Budgeted Preschool Education Aid (Including prior year budgeted carryover) | <u>(7,346,355)</u> |
| Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2011 | 479,866 |
| Add: June 30, 2011 Unexpended Preschool Education Aid Funds | <u>236,274</u> |
| 2010-2011 Carryover - Preschool Education Aid Funds | <u>\$716,140</u> |
| 2010-2011 Preschool Education Aid Funds Carryover Budgeted in 2011-2012 | <u>\$ -</u> |

F. Capital Projects Fund



**PEMBERTON TOWNSHIP BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

| PROJECT TITLE/ISSUE | ORIGINAL APPROPRIATIONS | EXPENDITURES TO DATE | | DEFERRED GRANT AWARD | UNEXPENDED BALANCE JUNE 30, 2011 |
|--|--------------------------------|----------------------|-----------------|-------------------------|---|
| | | PRIOR YEARS | CURRENT YEAR | | |
| Fort Dix Elementary Multiple Repairs | Federal Impact Aid Projects | \$15,300,721 | \$9,543,148 | 1,940,609 | (3,816,964) |
| Pemberton High School Security System & Connection of Well System Generator | | 1,303,135 | 133,538 | 1,064,529 | 105,068 |
| Total | | | \$9,676,686 | 3,005,138 | (3,816,964) |
| | | | | | 105,068 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGETARY BASIS
YEAR ENDED JUNE 30, 2011

| | |
|---|-------------------------|
| Revenues & Other Financing Sources: | |
| Federal Sources - Impact Aid | <u>\$1,940,609</u> |
| Total Revenues | <u>1,940,609</u> |
| Expenditures & Other Financing Uses: | |
| Purchased Professional & Technical Services | 155,165 |
| Construction Services | <u>2,849,973</u> |
| Total Expenditures | <u>3,005,138</u> |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (1,064,529) |
| Fund Balance - Beginning | <u>1,169,597</u> |
| Fund Balance - Ending | <u><u>\$105,068</u></u> |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
MULTIPLE REPAIRS TO THE FORT DIX ELEMENTARY SCHOOL
YEAR ENDED JUNE 30, 2011**

| | PRIOR PERIODS | CURRENT YEAR | TOTALS | REVISED AUTHORIZED COST |
|---|------------------|------------------|-------------------|-------------------------------|
| Revenues & Other Financing Sources: | | | | |
| Federal Sources - Impact Aid | \$9,543,148 | 1,940,609 | 11,483,757 | 15,300,721 |
| Total Revenues | 9,543,148 | 1,940,609 | 11,483,757 | 15,300,721 |
| Expenditures & Other Financing Uses: | | | | |
| Purchased Professional & Technical Services | 832,128 | 120,997 | 953,125 | 1,571,056 |
| Construction Services | 8,710,449 | 1,819,612 | 10,530,061 | 13,729,094 |
| Equipment Purchases | 571 | | 571 | 571 |
| Total Expenditures | 9,543,148 | 1,940,609 | 11,483,757 | 15,300,721 |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures | \$ - | - | - | - |

ADDITIONAL PROJECT INFORMATION

| | |
|---|----------------|
| Project Number | N/A |
| Grant Date | 7/1/02-6/30/11 |
| Bond Authorization Date | N/A |
| Bonds Authorized | N/A |
| Bonds Issued | N/A |
| Original Authorized Cost | \$9,543,148 |
| Revised Authorized Cost | \$15,300,721 |
| Percentage Increase Over Original Authorized Cost | 60% |
| Original Target Completion Date | 12/1/04 |
| Revised Target Completion Date | 6/30/11 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
PEMBERTON HIGH SCHOOL SECURITY SYSTEM & CONNECTION OF WELL SYSTEM GENERATOR
YEAR ENDED JUNE 30, 2011**

| | PRIOR PERIODS | CURRENT YEAR | TOTALS | REVISED AUTHORIZED COST |
|---|------------------|-----------------|-----------|-------------------------------|
| Revenues & Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$1,303,135 | | 1,303,135 | 1,303,135 |
| Total Revenues | 1,303,135 | | 1,303,135 | 1,303,135 |
| Expenditures & Other Financing Uses: | | | | |
| Purchased Professional & Technical Services | 133,538 | 34,168 | 167,706 | 167,706 |
| Construction Services | | 1,030,361 | 1,030,361 | 1,135,429 |
| Total Expenditures | 133,538 | 1,064,529 | 1,198,067 | 1,303,135 |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures | \$1,169,597 | (1,064,529) | 105,068 | - |

ADDITIONAL PROJECT INFORMATION

| | |
|---|------------------|
| Project Number | 4050-055-08-0HAQ |
| Grant Date | 7/1/10-6/30/11 |
| Bond Authorization Date | NA |
| Bonds Authorized | NA |
| Bonds Issued | NA |
| Original Authorized Cost | \$1,303,135 |
| Revised Authorized Cost | \$1,303,135 |
| Percentage Increase Over Original Authorized Cost | |
| Original Target Completion Date | 6/30/11 |
| Revised Target Completion Date | 6/30/11 |

G. Proprietary Funds



Enterprise Funds

PEMBERTON TOWNSHIP BOARD OF EDUCATION
ENTERPRISE FUND
COMBINING SCHEDULE OF NET ASSETS
AS OF JUNE 30, 2011
(With Comparative Totals for June 30, 2010)

| ASSETS | FOOD SERVICE | SCHOOL AGE CHILDCARE | WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | 2011 | 2010 |
|----------------------------------|------------------|----------------------------|-----------------------------|--------------------------------|------------------|------------------|
| Current Assets: | | | | | | |
| Cash | | 620,787 | 284,810 | 54,833 | 960,430 | 844,892 |
| Accounts Receivable: | | | | | | |
| State | \$1,922 | | | | 1,922 | 5,843 |
| Federal | 94,224 | | | | 94,224 | 125,893 |
| Interfund | 1,489 | | | | 1,489 | 40,282 |
| Inventories | 108,057 | | | | 108,057 | 107,292 |
| Total Current Assets | 205,692 | 620,787 | 284,810 | 54,833 | 1,166,122 | 1,124,202 |
| Noncurrent Assets: | | | | | | |
| Equipment | 47,042 | | | | 47,042 | 47,042 |
| Accumulated Depreciation | (47,042) | | | | (47,042) | (47,042) |
| Total Noncurrent Assets | - | - | - | - | - | - |
| Total Assets | 205,692 | 620,787 | 284,810 | 54,833 | 1,166,122 | 1,124,202 |
| LIABILITIES | | | | | | |
| Current Liabilities: | | | | | | |
| Cash Deficit | 5,505 | | | | 5,505 | |
| Interfund Payable | | 345,786 | 26,881 | 115,188 | 487,855 | 432,728 |
| Accounts Payable | | | 19,021 | | 19,021 | |
| Accrued Salaries | 22,982 | 12,254 | 9,620 | | 44,856 | 42,874 |
| Total Current Liabilities | 28,487 | 358,040 | 55,522 | 115,188 | 557,237 | 475,602 |
| NET ASSETS | | | | | | |
| Unrestricted | 177,205 | 262,747 | 229,288 | (60,355) | 608,885 | 648,600 |
| Total Net Assets | \$177,205 | 262,747 | 229,288 | (60,355) | 608,885 | 648,600 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
ENTERPRISE FUND
COMBINING SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2011
(With Comparative Totals for June 30, 2010)

| | FOOD SERVICE | SCHOOL AGE CHILDCARE | WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | 2011 | 2010 |
|--|--------------------|----------------------------|-----------------------------|--------------------------------|--------------------|--------------------|
| Operating Revenues: | | | | | | |
| Local Sources: | | | | | | |
| Daily Sales - Reimbursable Programs: | | | | | | |
| School Lunch Program | \$396,813 | | | | 396,813 | 419,430 |
| School Breakfast Program | 40,431 | | | | 40,431 | 44,548 |
| Total - Daily Sales - Reimbursable Program | 437,244 | | | | 437,244 | 463,978 |
| Daily Sales Nonreimbursable Programs | 122,622 | | | | 122,622 | 173,293 |
| Registration & Tuition | | 339,004 | | | 339,004 | 397,849 |
| Miscellaneous | 35,082 | | | | 35,082 | 154 |
| Fees | | | | 8,451 | 8,451 | 9,528 |
| Total Operating Revenue | 594,948 | 339,004 | | 8,451 | 942,403 | 1,044,802 |
| Operating Expenses: | | | | | | |
| Salaries | 1,173,471 | 336,918 | 137,992 | | 1,648,381 | 1,649,537 |
| Supplies and Materials | 68,792 | 2,085 | 25,097 | 15,372 | 111,346 | 105,465 |
| Miscellaneous | 3,261 | | 509 | | 3,770 | 10,774 |
| Cost of Sales | 839,920 | | | | 839,920 | 932,003 |
| Total Operating Expenses | 2,085,444 | 339,003 | 163,598 | 15,372 | 2,603,417 | 2,697,779 |
| Operating Income/(Loss) | (1,490,496) | 1 | (163,598) | (6,921) | (1,661,014) | (1,652,977) |
| Nonoperating Revenues: | | | | | | |
| Interest Income | 71 | | | | 71 | 82 |
| State Sources: | | | | | | |
| State School Lunch Program | 24,235 | | | | 24,235 | 40,590 |
| School Breakfast Program | | | | | | 15,954 |
| WACC Program | | | 163,599 | | 163,599 | 233,233 |
| Federal Source: | | | | | | |
| School Breakfast Program | 258,075 | | | | 258,075 | 251,443 |
| National School Lunch Program | 968,377 | | | | 968,377 | 945,813 |
| Snack Program | 43,874 | | | | 43,874 | 43,149 |
| Food Distribution Program | 163,068 | | | | 163,068 | 250,122 |
| Total Nonoperating Revenues | 1,457,700 | | 163,599 | | 1,621,299 | 1,780,386 |
| Net Income/(Loss) Before Other Financing Sources/(Uses) | (32,796) | 1 | 1 | (6,921) | (39,715) | 127,409 |
| Other Financing Sources/(Uses): | | | | | | |
| Board Contribution | | | | | | |
| Total Other Financing Sources/(Uses) | | | | | | |
| Net Income/(Loss) | (32,796) | 1 | 1 | (6,921) | (39,715) | 127,409 |
| Net Assets/(Deficit) - Beginning | 210,001 | 262,746 | 229,287 | (53,434) | 648,600 | 521,191 |
| Total Net Assets/(Deficit) - Ending | \$177,205 | 262,747 | 229,288 | (60,355) | 608,885 | 648,600 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
ENTERPRISE FUND
COMBINING SCHEDULE OF CASH FLOWS
AS OF JUNE 30, 2011
(With Comparative Totals for June 30, 2010)

| | FOOD SERVICE | SCHOOL AGE CHILDCARE | WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | 2011 | 2010 |
|---|--------------------|----------------------|-----------------------|--------------------------|--------------------|--------------------|
| Cash Flows From Operating Activities: | | | | | | |
| Receipts from Customers | \$757,251 | 339,004 | | 8,451 | 1,104,706 | 1,276,428 |
| Payments to Employees | (1,161,909) | (343,701) | (140,789) | | (1,646,399) | (1,660,100) |
| Payments to Suppliers | (933,762) | (2,085) | (6,585) | (15,372) | (957,804) | (1,026,607) |
| Net Cash Provided/(Used) by Operating Activities | (1,338,420) | (6,782) | (147,374) | (6,921) | (1,499,497) | (1,410,279) |
| Cash Flows From Noncapital Financing Activities: | | | | | | |
| Cash Received From Board Contributions | (1,489) | 34,664 | 67,163 | 15,371 | 115,709 | 63,206 |
| Cash Received From State & Federal Reimbursements | 1,330,151 | | 163,599 | | 1,493,750 | 1,508,230 |
| Net Cash Provided by Noncapital Financing Activities | 1,328,662 | 34,664 | 230,762 | 15,371 | 1,609,459 | 1,571,436 |
| Cash Flows From Investing Activities: | | | | | | |
| Cash Received Interest Earnings | 71 | | | | 71 | 82 |
| Net Cash Provided by Investing Activities | 71 | | | | 71 | 82 |
| Net Increase/(Decrease) in Cash & Cash Equivalents | (9,687) | 27,882 | 83,388 | 8,450 | 110,033 | 161,239 |
| Balances - Beginning of Year | 4,182 | 592,905 | 201,422 | 46,383 | 844,892 | 683,653 |
| Balances - Ending of Year | (\$5,505) | 620,787 | 284,810 | 54,833 | 954,925 | 844,892 |

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

| | | | | | | |
|--|----------------------|----------------|------------------|----------------|--------------------|--------------------|
| Operating Income/(Loss) | (\$1,490,496) | 1 | (163,598) | (6,921) | (1,661,014) | (1,652,977) |
| Adjustments to Reconcile Operating Income/(Loss)]to Net Cash Provided/(Used) by Operating Activities: | | | | | | |
| Food Distribution Program | 163,068 | | | | 163,068 | 250,122 |
| Change in Assets & Liabilities: | | | | | | |
| (Increase)/Decrease in Inventory | (765) | | | | (765) | (18,496) |
| (Decrease)/Increase in Accounts Payable | (21,789) | | 19,021 | | (2,768) | 21,635 |
| (Decrease)/Increase in Accrued Salaries | 11,562 | (6,783) | (2,797) | | 1,982 | (10,563) |
| Total Adjustments | 152,076 | (6,783) | 16,224 | | 161,517 | 242,698 |
| Net Cash Provided/(Used) by Operating Activities | (\$1,338,420) | (6,782) | (147,374) | (6,921) | (1,499,497) | (1,410,279) |

Internal Service Fund

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
INTERNAL SERVICE FUND
COMPARATIVE SCHEDULE OF NET ASSETS
AS OF JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| ASSETS | COMMUNITY SERVICES | WORKERS COMPENSATION | 2011 | 2010 |
|---------------------------|-----------------------|-------------------------|--------|--------|
| Current Assets: | | | | |
| Cash | \$2,948 | 16,371 | 19,319 | 19,319 |
| Accounts Receivable | 5,339 | | 5,339 | 10,474 |
| Total Assets | 8,287 | 16,371 | 24,658 | 29,793 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Interfund Payable | 8,287 | | 8,287 | 13,422 |
| Total Current Liabilities | 8,287 | | 8,287 | 13,422 |
| NET ASSETS | | | | |
| Reserved Net Assets | | 16,371 | 16,371 | 16,371 |
| Total Net Assets | \$ - | 16,371 | 16,371 | 16,371 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
INTERNAL SERVICE FUND
COMBINING SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | COMMUNITY SERVICES | WORKERS COMPENSATION | 2011 | 2010 |
|-------------------------------------|-----------------------|-------------------------|--------|--------|
| Operating Revenues: | | | | |
| Fees | \$ - | | | 27,087 |
| Total Operating Revenue | | | | 27,087 |
| Operating Expenses: | | | | |
| Miscellaneous | | | | 27,087 |
| Total Operating Expenses | | | | 27,087 |
| Operating Income/(Loss) | | | | |
| Net Income/(Loss) | | | | |
| Net Assets/(Deficit) - Beginning | | 16,371 | 16,371 | 16,371 |
| Total Net Assets/(Deficit) - Ending | \$ - | 16,371 | 16,371 | 16,371 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
INTERNAL SERVICE FUND
COMBINING SCHEDULE OF CASH FLOWS
AS OF JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| | COMMUNITY SERVICES | WORKERS COMPENSATION | 2011 | 2010 |
|---|-----------------------|-------------------------|--------|-----------|
| Cash Flows From Operating Activities: | | | | |
| Receipts from Customers | | | | 285,073 |
| Payments to Suppliers | | | | (284,970) |
| <hr/> | | | | |
| Net Cash Provided/(Used) by Operating Activities | | | | 103 |
| <hr/> | | | | |
| Net Increase/(Decrease) in Cash & Cash Equivalents | | | | 103 |
| Balances - Beginning of Year | \$2,948 | 16,371 | 19,319 | 19,216 |
| <hr/> | | | | |
| Balances - Ending of Year | \$2,948 | 16,371 | 19,319 | 19,319 |
| <hr/> <hr/> | | | | |

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

| | | | | |
|--|------|---|---|----------|
| Operating Income/(Loss) | \$ - | | | |
| Adjustments to Reconcile Operating Income/ (Loss) to Net Cash Provided/(Used) by Operating Activities: | | | | |
| Change in Assets & Liabilities: | | | | |
| Decrease/(Increase) in Accounts Receivable | | | | 10,231 |
| (Decrease)/Increase in Accounts Payable | | | | (10,128) |
| <hr/> | | | | |
| Total Adjustments | | | | 103 |
| <hr/> | | | | |
| Net Cash Provided/(Used) by Operating Activities | \$ - | - | - | 103 |
| <hr/> <hr/> | | | | |

H. Fiduciary Fund

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2011
(With Comparative Totals for June 30, 2010)**

| ASSETS | PRIVATE PURPOSE | | AGENCY | | 2011 | 2010 |
|--------------------------------------|---------------------------------------|-------------------------------|---------------------|-------------------|------------------|------------------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | STUDENT ACTIVITY | PAYROLL AGENCY | | |
| Cash & Cash Equivalents | \$448,534 | 8,956 | 330,181 | 588,891 | 1,376,562 | 1,209,961 |
| Total Assets | 448,534 | 8,956 | 330,181 | 588,891 | 1,376,562 | 1,209,961 |
| LIABILITIES | | | | | | |
| Payroll Deductions & Withholdings | | | | 407,106 | 407,106 | 105,548 |
| Due to Student Groups | | | 330,181 | | 330,181 | 351,478 |
| Interfunds Payable | | 1,000 | | 181,785 | 182,785 | 174,509 |
| Total Liabilities | | 1,000 | 330,181 | 588,891 | 920,072 | 631,535 |
| NET ASSETS | | | | | | |
| Reserve For: | | | | | | |
| Unemployment Compensation | 448,534 | | | | 448,534 | 571,220 |
| Flex Spending | | 7,956 | | | 7,956 | 7,206 |
| Total Net Assets | \$448,534 | 7,956 | | | 456,490 | 578,426 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
 FIDUCIARY FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2011
 (With Comparative Totals for June 30, 2010)

| ADDITIONS | PRIVATE PURPOSE | | 2011 | 2010 |
|---------------------------------------|---------------------------------------|-------------------------------|-----------|----------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | | |
| Contributions: | | | | |
| Other | \$96,020 | 29,800 | 125,820 | 124,925 |
| Total Contributions | 96,020 | 29,800 | 125,820 | 124,925 |
| Investment Earnings: | | | | |
| Interest | 175 | | 175 | 1,105 |
| Net Investment Earnings | 175 | | 175 | 1,105 |
| Total Additions | 96,195 | 29,800 | 125,995 | 126,030 |
| DEDUCTIONS | | | | |
| Unemployment Claims | 218,881 | | 218,881 | 180,201 |
| Miscellaneous | | 29,050 | 29,050 | 24,510 |
| Total Deductions | 218,881 | 29,050 | 247,931 | 204,711 |
| Change in Net Assets | (122,686) | 750 | (121,936) | (78,681) |
| Net Assets - Beginning of the Year | 571,220 | 7,206 | 578,426 | 657,107 |
| Net Assets - End of the Year | \$448,534 | 7,956 | 456,490 | 578,426 |

EXHIBIT H-3

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2011**

| | BALANCE JULY 1, 2010 | CASH RECEIPTS | CASH DISBURSEMENTS | BALANCE JUNE 30, 2011 |
|-------------------------------|----------------------------|------------------|-----------------------|-----------------------------|
| Elementary School Fund | \$52,972 | 11,880 | 12,018 | 52,834 |
| Newcomb School Fund | 2,600 | 5,730 | 5,315 | 3,015 |
| Assembly Fund | 16,343 | 124,344 | 104,156 | 36,531 |
| Helen Fort Middle School Fund | 39,524 | 45,509 | 42,375 | 42,658 |
| High School Activities Fund | 240,039 | 391,075 | 435,971 | 195,143 |
| Total | \$351,478 | 578,538 | 599,835 | 330,181 |

EXHIBIT H-4

**PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

| ASSETS | BALANCE JULY 1, 2010 | ADDITIONS | DELETIONS | BALANCE JUNE 30, 2011 |
|-----------------------------------|----------------------------|-------------------|-------------------|-----------------------------|
| Cash & Cash Equivalents | \$279,057 | 67,370,985 | 67,061,151 | 588,891 |
| Total Assets | \$279,057 | 67,370,985 | 67,061,151 | 588,891 |
| LIABILITIES | | | | |
| Payroll Deductions & Withholdings | \$105,548 | 67,345,137 | 67,043,579 | 407,106 |
| Interfunds Payable | 173,509 | 25,848 | 17,572 | 181,785 |
| Total Liabilities | \$279,057 | 67,370,985 | 67,061,151 | 588,891 |

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
LIQUIDATION OF MERGED NON-OPERATING DISTRICT
SCHEDULE OF LIQUIDATION PERIOD RECEIPTS, DISBURSEMENTS AND FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2011**

| | |
|--|-----------------|
| Cash - June 30, 2010 Balance | \$100,000 |
| Disbursements: | |
| Fund Balance - Remitted to Municipality | <u>100,000</u> |
| Cash - June 30, 2011 Due to Municipality | <u><u>-</u></u> |

I. Long-Term Debt

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**

| | JUNE 30, 2011 | | | | VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL | JUNE 30, 2010 | | | | VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---------------------------------|--------------------|---------------------|-----------------|----------|---|--------------------|---------------------|------------------|------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Revenues: | | | | | | | | | | |
| Local Sources: | | | | | | | | | | |
| Local Tax Levy | \$ - | | | | | 504,003 | | 504,003 | 504,003 | |
| State Sources: | | | | | | | | | | |
| Debt Service Aid Type II | | | | | | 949,497 | | 949,497 | 949,497 | |
| Total Revenues | | | | | | 1,453,500 | | 1,453,500 | 1,453,500 | |
| Expenditures: | | | | | | | | | | |
| Regular Debt Service: | | | | | | | | | | |
| Interest | | | | | | 28,500 | | 28,500 | 28,500 | |
| Redemption of Principal | | | | | | 1,425,000 | | 1,425,000 | 1,425,000 | |
| Total Expenditures | | | | | | 1,453,500 | | 1,453,500 | 1,453,500 | |
| Excess/(Deficiency) of Revenues | | | | | | | | | | |
| Over/(Under) Expenditures | | | | | | | | | | |
| Fund Balance, July 1 | | | | | | | | | | |
| Fund Balance, June 30 | \$ - | - | - | - | - | - | - | - | - | - |

STATISTICAL SECTION (Unaudited)

PEMBERTON TOWNSHIP SCHOOL DISTRICT
NET ASSETS BY COMPONENT
LAST NINE FISCAL YEARS
(Accrual Basis of Accounting)

| | FISCAL YEAR ENDING JUNE 30, | | | | | | | | |
|--|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Governmental Activities | | | | | | | | | |
| Invested in Capital Assets, Net of Related Debt | \$34,204,653 | 33,741,160 | 33,042,463 | 32,955,859 | 32,540,639 | 31,090,129 | 31,654,317 | 30,092,227 | 20,608,524 |
| Restricted | 5,912,442 | 10,890,620 | 8,498,435 | 7,228,353 | 4,097,077 | 1,169,496 | 6,886,409 | 10,331,411 | 13,765,923 |
| Unrestricted | (1,909,820) | (7,935,126) | (5,374,947) | (1,035,664) | (632,145) | (833,831) | (2,864,046) | (5,670,891) | (6,135,594) |
| Total Governmental Activities | | | | | | | | | |
| Net Assets | <u>\$38,207,275</u> | <u>36,696,654</u> | <u>36,165,951</u> | <u>39,148,548</u> | <u>36,005,571</u> | <u>31,425,794</u> | <u>35,676,680</u> | <u>34,752,747</u> | <u>28,238,853</u> |
| Business-Type Activities | | | | | | | | | |
| Invested in Capital Assets, Net of Related Debt | | | | | | | | 75 | 150 |
| Unrestricted | \$608,885 | 648,600 | 521,191 | 586,899 | 482,321 | 438,416 | 36,425 | 117,766 | (568,975) |
| Total Business-Type Activities | | | | | | | | | |
| Net Assets | <u>\$608,885</u> | <u>648,600</u> | <u>521,191</u> | <u>586,899</u> | <u>482,321</u> | <u>438,416</u> | <u>36,425</u> | <u>117,841</u> | <u>(568,825)</u> |
| District-Wide | | | | | | | | | |
| Invested in Capital Assets, Net of Related Debt | \$34,204,653 | 33,741,160 | 33,042,463 | 32,955,859 | 32,540,639 | 31,090,129 | 31,654,317 | 30,092,302 | 20,608,674 |
| Restricted | 5,912,442 | 10,890,620 | 8,498,435 | 7,228,353 | 4,097,077 | 1,169,496 | 6,886,409 | 10,331,411 | 13,765,923 |
| Unrestricted | (1,300,935) | (7,286,526) | (4,853,756) | (448,765) | (149,824) | (395,415) | (2,827,621) | (5,553,125) | (6,704,569) |
| Total District Net Assets | | | | | | | | | |
| | <u>\$38,816,160</u> | <u>37,345,254</u> | <u>36,687,142</u> | <u>39,735,447</u> | <u>36,487,892</u> | <u>31,864,210</u> | <u>35,713,105</u> | <u>34,870,588</u> | <u>27,670,028</u> |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CHANGES IN NET ASSETS - (ACCRUAL BASIS OF ACCOUNTING)
LAST NINE FISCAL YEARS**

| | | FISCAL YEAR ENDING JUNE 30, | | | | | | | | |
|--|--|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|
| | | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Expenses: | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Instruction: | | | | | | | | | | |
| | Regular | \$31,421,219 | 33,250,372 | 35,250,969 | 33,884,098 | 33,549,202 | 33,263,428 | 34,157,271 | 30,688,156 | 28,653,780 |
| | Special Education | 8,957,639 | 9,260,239 | 9,277,332 | 9,367,838 | 8,912,904 | 8,982,209 | 8,630,885 | 7,703,860 | 7,222,974 |
| | Other Special Education | 1,300,228 | 1,439,822 | 1,608,798 | 1,482,777 | 454,829 | 2,057,210 | 1,823,993 | 1,537,765 | 1,352,213 |
| | Other Instruction | 1,617,152 | 1,712,781 | 749,798 | 756,520 | 711,039 | 759,252 | 777,322 | 752,295 | 745,527 |
| Support Services: | | | | | | | | | | |
| | Tuition | 3,456,699 | 3,561,682 | 3,880,611 | 3,354,116 | 4,178,762 | 4,740,456 | 4,222,086 | 4,698,636 | 4,104,535 |
| | Student & Instruction Related Services | 15,996,299 | 15,976,027 | 13,232,882 | 13,785,184 | 13,576,351 | 15,061,082 | 13,662,757 | 12,708,079 | 10,698,840 |
| | School Administrative Services | 3,462,198 | 3,760,085 | 3,685,971 | 3,563,068 | 3,486,203 | 3,574,211 | 3,764,635 | 3,644,849 | 4,061,463 |
| | General & Business Administrative Services | 2,488,664 | 2,656,381 | 2,603,884 | 2,815,141 | 2,560,258 | 2,713,460 | 2,817,531 | 3,256,672 | 3,753,105 |
| | Plant Operations & Maintenance | 8,112,767 | 7,955,665 | 9,355,413 | 8,522,075 | 7,684,508 | 7,545,846 | 7,083,893 | 6,809,560 | 6,443,327 |
| | Pupil Transportation | 4,365,013 | 4,355,214 | 4,467,287 | 4,601,191 | 4,385,061 | 4,168,020 | 3,996,661 | 3,673,235 | 3,429,074 |
| | Unallocated Benefits | 27,594,376 | 25,217,716 | 26,186,848 | 28,006,063 | 27,477,276 | 22,403,434 | 19,422,178 | 17,942,169 | 15,993,873 |
| | Special Schools | 15,562 | 14,156 | 15,652 | 8,641 | 25,624 | 167,152 | 274,379 | 242,397 | 211,182 |
| | Transfer to Charter School | 609,916 | | | | | | | | |
| | Capital Expended on Federal Property | 1,940,609 | 614,836 | 482,045 | 1,167,544 | 1,027,841 | 305,115 | 1,078,869 | 1,580,006 | |
| | Interest on Long-Term Debt | | 7,125 | 63,875 | 118,187 | 167,057 | 210,982 | 250,982 | 288,968 | 325,389 |
| | Unallocated Workers' Compensation Claims | | | | | | | 93 | | |
| | Unallocated Compensated Absences | (317,955) | 3,504,568 | 555,096 | | | | 53,331 | 200,835 | |
| | Unallocated Disposal of Fixed Assets | | 433,818 | | 1,324,978 | (959,395) | 878,337 | | | |
| | Unallocated Depreciation | 2,071,464 | 2,864,817 | 2,086,435 | 2,033,914 | 1,672,030 | 1,839,338 | 1,458,850 | 1,508,858 | 1,376,821 |
| Total Governmental Activities Expenses | | 113,091,850 | 116,585,304 | 113,502,896 | 114,791,335 | 108,909,550 | 108,669,533 | 103,475,716 | 97,236,340 | 88,372,103 |
| Business-Type Activities: | | | | | | | | | | |
| | Enterprise Funds | 2,603,417 | 2,697,779 | 2,807,378 | 2,702,317 | 2,948,495 | 3,216,562 | 2,977,880 | 3,104,658 | 2,645,398 |
| | Internal Service Fund | | | | | | | | 4,495 | |
| Total Business-Type Activities Expense | | 2,603,417 | 2,697,779 | 2,807,378 | 2,702,317 | 2,948,495 | 3,216,562 | 2,977,880 | 3,109,153 | 2,645,398 |
| Total District Expenses | | \$115,695,267 | 119,283,083 | 116,310,274 | 117,493,652 | 111,858,045 | 111,886,095 | 106,453,596 | 100,345,493 | 91,017,501 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CHANGES IN NET ASSETS - (ACCRUAL BASIS OF ACCOUNTING)
LAST NINE FISCAL YEARS**

| | | FISCAL YEAR ENDING JUNE 30, | | | | | | | | |
|---|--|-----------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Program Revenues: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Operating Grants & Contributions | | \$12,474,384 | 11,638,256 | 9,572,628 | 10,306,833 | 9,996,801 | 8,974,847 | 9,985,774 | 9,359,446 | 7,529,136 |
| Total Governmental Activities Program Revenues | | 12,474,384 | 11,638,256 | 9,572,628 | 10,306,833 | 9,996,801 | 8,974,847 | 9,985,774 | 9,359,446 | 7,529,136 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Enterprise Funds | | 942,403 | 1,044,802 | 1,029,383 | 1,055,025 | 1,342,265 | 1,438,595 | 1,446,412 | 1,648,563 | 1,201,352 |
| Operating Grants & Contributions | | 1,621,299 | 1,780,386 | 1,712,287 | 1,551,870 | 1,450,135 | 1,503,631 | 1,266,516 | 1,038,331 | 933,873 |
| Total Business Type Activities Program Revenues | | 2,563,702 | 2,825,188 | 2,741,670 | 2,606,895 | 2,792,400 | 2,942,226 | 2,712,928 | 2,686,894 | 2,135,225 |
| Total District Program Revenues | | \$15,038,086 | 14,463,444 | 12,314,298 | 12,913,728 | 12,789,201 | 11,917,073 | 12,698,702 | 12,046,340 | 9,664,361 |
| Net (Expense)/Revenue: | | | | | | | | | | |
| Governmental Activities | | (\$100,617,466) | (104,947,048) | (103,930,268) | (104,484,502) | (98,912,749) | (99,694,686) | (93,489,942) | (87,876,894) | (80,842,967) |
| Business-Type Activities | | (39,715) | 127,409 | (65,708) | (95,422) | (156,095) | (274,336) | (264,952) | (422,259) | (510,173) |
| Total District-Wide Net Expense | | (\$100,657,181) | (104,819,639) | (103,995,976) | (104,579,924) | (99,068,844) | (99,969,022) | (93,754,894) | (88,299,153) | (81,353,140) |

171

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CHANGES IN NET ASSETS - (ACCRUAL BASIS OF ACCOUNTING)
LAST NINE FISCAL YEARS**

| | FISCAL YEAR ENDING JUNE 30, | | | | | | | | |
|---|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------|
| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| General Revenues & Other Changes in Net Assets: | | | | | | | | | |
| Governmental Activities: | | | | | | | | | |
| Property Taxes Levied for General Purposes, Net | \$11,957,283 | 11,957,283 | 10,953,343 | 10,953,343 | 10,532,061 | 10,532,061 | 10,532,061 | 10,532,061 | 10,532,061 |
| Taxes Levied for Debt Service | | 504,003 | 506,083 | 505,130 | 504,079 | 455,527 | | 493,752 | 493,752 |
| Unrestricted Grants & Contributions | 88,420,378 | 92,213,977 | 87,184,141 | 93,071,723 | 90,471,294 | 83,296,814 | 81,867,661 | 74,130,842 | 70,634,173 |
| Tuition | 458,640 | 201,927 | 2,120,185 | 1,784,303 | 1,035,401 | 1,036,610 | 861,678 | 833,013 | 800,975 |
| Miscellaneous Income | 1,291,786 | 363,577 | 1,216,444 | 1,494,474 | 889,393 | 432,367 | 1,336,011 | 612,258 | 842,540 |
| Reduction of Compensated Absences | | | | 18,505 | 260,298 | 366,748 | | | 2,281,736 |
| Contribution from Pemberton Borough Transfers | | 236,984 | | (200,000) | (200,000) | (676,327) | (200,000) | (1,087,966) | (200,000) |
| Total Governmental Activities | <u>\$102,123,087</u> | <u>105,477,751</u> | <u>101,980,196</u> | <u>107,627,478</u> | <u>103,492,526</u> | <u>95,443,800</u> | <u>94,397,411</u> | <u>85,513,960</u> | <u>85,385,237</u> |
| Business-Type Activities: | | | | | | | | | |
| Transfers | | | | 200,000 | 200,000 | 676,327 | 200,000 | 1,087,966 | 200,000 |
| Total Business-Type Activities | | | | <u>200,000</u> | <u>200,000</u> | <u>676,327</u> | <u>200,000</u> | <u>1,087,966</u> | <u>200,000</u> |
| Total District-Wide | <u>\$102,123,087</u> | <u>105,477,751</u> | <u>101,980,196</u> | <u>107,827,478</u> | <u>103,692,526</u> | <u>96,120,127</u> | <u>94,597,411</u> | <u>86,601,926</u> | <u>85,585,237</u> |
| Change in Net Assets: | | | | | | | | | |
| Governmental Activities | \$1,510,621 | 530,703 | (1,950,072) | 3,142,976 | 4,579,777 | (4,250,886) | 907,469 | (2,362,934) | 4,542,270 |
| Business-Type Activities | (39,715) | 127,409 | (65,708) | 104,578 | 43,905 | 401,991 | (64,952) | 665,707 | (310,173) |
| Total District | <u>\$1,470,906</u> | <u>658,112</u> | <u>(2,015,780)</u> | <u>3,247,554</u> | <u>4,623,682</u> | <u>(3,848,895)</u> | <u>842,517</u> | <u>(1,697,227)</u> | <u>4,232,097</u> |

172

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
FUND BALANCES AND GOVERNMENTAL FUNDS
LAST NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)**

| | FISCAL YEAR ENDING JUNE 30, | | | | | | | | |
|---|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| General Fund: | | | | | | | | | |
| Restricted | \$7,896,071 | 9,737,997 | 9,367,219 | 7,424,783 | 4,080,706 | 1,153,123 | 1,820,783 | 4,750,987 | 6,196,296 |
| Assigned To | 593,729 | (3,054,971) | (2,887,993) | 1,095,463 | 2,003,899 | 2,200,203 | 5,689,000 | 3,151,608 | 4,699,771 |
| Total General Fund | \$8,489,800 | 6,683,026 | 6,479,226 | 8,520,246 | 6,084,605 | 3,353,326 | 7,509,783 | 7,902,595 | 10,896,067 |
| All Other Governmental Funds: | | | | | | | | | |
| Assigned To | | | | | | | | | |
| Other Purposes | \$89,183 | | | | | | | | |
| Restricted | | | | | | | | | |
| Special Revenue Fund | | | | (64,636) | (203,099) | (207,539) | (64,636) | (64,636) | |
| Debt Service Fund | | | | | | 2 | 45,905 | 545,330 | 546,627 |
| Capital Projects | 15,885 | 1,169,597 | | | | | | | |
| Total All Other Governmental Funds | \$105,068 | 1,169,597 | - | (64,636) | (203,099) | (207,537) | (18,731) | 480,694 | 546,627 |

PEMBERTON TOWNSHIP SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,
LAST NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)

| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Revenues: | | | | | | | | | |
| Tax Levy | \$11,957,283 | 12,461,286 | 11,459,426 | 11,458,473 | 11,036,140 | 10,987,588 | 10,532,061 | 11,025,813 | 11,025,813 |
| Tuition Charges | 458,640 | 201,927 | 2,120,185 | 1,784,303 | 1,035,401 | 1,036,610 | 861,678 | 833,013 | 800,975 |
| Transportation Charges | 88,350 | 118,744 | 221,761 | 208,609 | 113,889 | | | | |
| Miscellaneous | 1,203,436 | 244,833 | 994,683 | 1,285,865 | 775,504 | 432,367 | 1,336,011 | 612,258 | 842,540 |
| State Sources | 93,651,633 | 89,712,178 | 91,775,822 | 97,597,570 | 94,921,554 | 87,814,280 | 85,841,018 | 77,348,295 | 70,824,549 |
| Federal Sources | 7,243,129 | 14,140,055 | 4,980,947 | 5,780,986 | 5,546,541 | 4,457,381 | 6,012,417 | 6,141,993 | 7,338,760 |
| Total Revenue | 114,602,471 | 116,879,023 | 111,552,824 | 118,115,806 | 113,429,029 | 104,728,226 | 104,583,185 | 95,961,372 | 90,832,637 |
| Expenditures: | | | | | | | | | |
| Instruction: | | | | | | | | | |
| Regular Instruction | 31,421,219 | 33,250,372 | 35,250,969 | 33,884,098 | 33,549,202 | 33,263,428 | 34,157,271 | 30,688,156 | 28,653,780 |
| Special Education Instruction | 8,957,639 | 9,260,239 | 9,277,332 | 9,367,838 | 8,912,904 | 8,982,209 | 8,630,885 | 7,703,860 | 7,222,974 |
| Other Special Instruction | 1,300,228 | 1,439,822 | 1,608,798 | 1,482,777 | 454,829 | 2,057,210 | 1,823,993 | 1,537,765 | 1,352,213 |
| Other Instruction | 1,617,152 | 1,712,781 | 749,798 | 756,520 | 711,039 | 759,252 | 777,322 | 752,295 | 745,527 |
| Support Services: | | | | | | | | | |
| Tuition | 3,456,699 | 3,561,682 | 3,880,611 | 3,354,116 | 4,178,762 | 4,740,456 | 4,222,086 | 4,698,636 | 4,104,535 |
| Attendance | 405,740 | 593,474 | 546,370 | 536,556 | 469,377 | 393,006 | 180,005 | 114,756 | 108,715 |
| Health Services | 1,187,736 | 1,023,907 | 1,124,775 | 1,103,994 | 1,021,736 | 1,137,963 | 980,061 | 961,892 | 895,268 |
| Student & Instruction Related Services | 12,015,356 | 12,157,710 | 9,149,634 | 9,475,044 | 10,006,612 | 10,720,074 | 10,207,156 | 9,469,024 | 8,428,453 |
| Educational Media Services/ School Library | 2,387,467 | 2,200,936 | 2,412,103 | 2,669,590 | 2,078,626 | 2,810,039 | 2,295,535 | 2,162,407 | 1,266,404 |
| School Administrative Services | 3,462,198 | 3,760,085 | 3,685,971 | 3,563,068 | 3,486,203 | 3,574,211 | 3,764,635 | 3,644,849 | 4,061,463 |
| Other Administrative Services | 714,753 | 751,410 | 727,600 | 1,090,035 | 908,807 | 985,750 | 1,031,152 | 3,256,672 | 3,753,105 |
| Central Services | 1,204,954 | 1,326,324 | 1,358,612 | 1,242,527 | 1,198,325 | 1,285,726 | 1,370,231 | | |
| Administrative Information Technology | 568,957 | 578,647 | 517,672 | 482,579 | 453,126 | 441,984 | 416,148 | | |
| Plant Operations & Maintenance | 8,112,767 | 7,955,665 | 8,220,089 | 8,522,075 | 7,684,508 | 7,545,846 | 7,083,893 | 6,809,560 | 6,443,327 |
| Pupil Transportation | 4,365,013 | 4,355,214 | 4,467,287 | 4,601,191 | 4,385,061 | 4,168,020 | 3,996,661 | 3,673,235 | 3,429,074 |
| Employee Benefits | 27,581,304 | 27,159,518 | 26,661,027 | 28,122,647 | 27,593,860 | 22,680,154 | 19,698,898 | 18,218,889 | 16,270,593 |

PEMBERTON TOWNSHIP SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,
LAST NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)

| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures (continued): | | | | | | | | | |
| Capital Outlay | 4,475,566 | 3,187,168 | 2,415,408 | 3,621,656 | 1,920,986 | 1,238,602 | 2,924,809 | 2,570,739 | 4,599,702 |
| Special Schools | 15,562 | 14,156 | 15,652 | 8,641 | 25,624 | 167,152 | 274,379 | 242,397 | 211,182 |
| Debt Service: | | | | | | | | | |
| Principal | | 1,425,000 | 1,375,000 | 1,320,000 | 1,270,000 | 1,220,000 | 1,175,000 | 1,125,000 | 1,090,000 |
| Interest & Other Charges | | 28,500 | 84,500 | 136,750 | 183,725 | 226,080 | 265,302 | 302,679 | 338,673 |
| Total Expenditures | 113,250,310 | 115,742,610 | 113,529,208 | 115,341,702 | 110,493,312 | 108,397,162 | 105,275,422 | 97,932,811 | 92,974,988 |
| Excess (Deficiency) of Revenues Over/(Under) Expenditures | 1,352,161 | 1,136,413 | (1,976,384) | 2,774,104 | 2,935,717 | (3,668,936) | (692,237) | (1,971,439) | (2,142,351) |
| Other Financing Sources/(Uses): | | | | | | | | | |
| Transfers Out | (609,916) | | | (200,000) | (200,000) | (676,327) | (200,000) | (1,087,966) | (200,000) |
| Pemberton Borough Merger | | 236,984 | | | | | | | |
| Total Other Financing Sources/(Uses) | (609,916) | 236,984 | | (200,000) | (200,000) | (676,327) | (200,000) | (1,087,966) | (200,000) |
| Net Change in Fund Balances | \$742,245 | 1,373,397 | (1,976,384) | 2,574,104 | 2,735,717 | (4,345,263) | (892,237) | (3,059,405) | (2,342,351) |
| Debt Service as a Percentage of Noncapital Expenditures | | 1.3% | 1.3% | 1.3% | 1.3% | 1.3% | 1.4% | 1.5% | 1.6% |

Source: District records

PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND - OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

| FISCAL YEAR ENDING JUNE 30, | INTEREST ON INVESTMENTS | PRIOR YEAR REFUNDS | JIF RESERVE RETURNED | MISCELLANEOUS | TOTAL |
|-----------------------------------|-------------------------------|-----------------------|-------------------------|------------------|------------------|
| 2011 | \$13,847 | 118,863 | 967,668 | 103,058 | 1,203,436 |
| 2010 | 8,896 | 159,601 | | 76,336 | 244,833 |
| 2009 | 89,346 | 181,522 | | 595,714 | 866,582 |
| 2008 | 346,070 | 642,098 | | 297,697 | 1,285,865 |
| 2007 | 306,522 | 550,224 | | 178,655 | 1,035,401 |
| 2006 | 227,096 | 30,065 | | 175,206 | 432,367 |
| 2005 | 140,978 | 993,158 | | 201,875 | 1,336,011 |
| 2004 | 57,266 | 80,542 | | 474,450 | 612,258 |
| 2003 | 104,841 | 546,718 | | 190,981 | 842,540 |
| 2002 | 297,461 | 188,020 | | 283,486 | 768,967 |
| Total | <u>\$1,592,323</u> | <u>3,490,811</u> | <u>967,668</u> | <u>2,577,458</u> | <u>8,628,260</u> |

Source: District records

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY,
 LAST SEVEN FISCAL YEARS**

| FISCAL YEAR ENDED JUNE 30, | VACANT LAND | RESIDENTIAL | FARM REG. | QFARM | COMMERCIAL | INDUSTRIAL | APARTMENT | TOTAL ASSESSED VALUE | PUBLIC UTILITIES | NET VALUATION TAXABLE | TOTAL DIRECT SCHOOL TAX RATE |
|-------------------------------------|----------------|-------------|--------------|-----------|------------|------------|------------|----------------------------|---------------------|-----------------------------|---------------------------------------|
| 2011 | \$16,665,000 | 769,071,100 | 14,460,100 | 3,103,500 | 50,925,435 | 1,917,900 | 18,876,300 | 875,019,335 | 1,966,913 | 876,986,248 | 1.255 |
| 2010 | 17,180,000 | 767,248,800 | 14,739,600 | 3,127,400 | 53,970,435 | 3,492,900 | 18,876,300 | 878,635,435 | 2,264,735 | 880,900,170 | 1.274 |
| 2009 | 17,486,500 | 764,456,250 | 14,573,500 | 3,004,600 | 55,505,735 | 4,323,800 | 18,876,300 | 878,226,685 | 2,241,331 | 880,468,016 | 1.301 |
| 2008 | 18,748,150 | 760,916,850 | 14,665,000 | 3,003,400 | 56,224,435 | 4,323,800 | 18,876,300 | 876,757,935 | 2,137,884 | 878,895,819 | 1.303 |
| 2007 | 19,737,250 | 757,657,050 | 13,831,200 | 2,923,900 | 56,509,935 | 4,323,800 | 18,876,300 | 873,859,435 | 2,303,257 | 876,162,692 | 1.285 |
| 2006 | 19,319,800 | 743,061,601 | 14,719,100 | 3,209,000 | 49,085,635 | 4,323,800 | 18,876,300 | 852,595,236 | 2,531,190 | 855,126,426 | 1.279 |
| 2005 | 18,769,200 | 733,607,200 | 15,846,400 | 3,489,300 | 53,589,720 | 4,321,700 | 18,876,300 | 848,499,820 | 3,197,585 | 851,697,405 | 1.274 |

Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when ordered by the County Board of Taxation

- a. Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies
- b. Tax rates are per \$100

PEMBERTON TOWNSHIP SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST SEVEN FISCAL YEARS
(Rate per \$100 of Assessed Value)

| FISCAL YEAR ENDED JUNE 30, | SCHOOL DISTRICT DIRECT RATE | | OVERLAPPING RATES | | | | TOTAL DIRECT AND OVERLAPPING TAX RATE |
|-------------------------------------|--------------------------------|-----------------|-----------------------------|----------------------|-------------------|-------------------------|--|
| | LOCAL SCHOOL | TOTAL DIRECT | TOWNSHIP OF PEMBERTON | BURLINGTON COUNTY | COUNTY LIBRARY | COUNTY OPEN SPACE | |
| 2011 | \$1.255 | 1.255 | 1.524 | 0.569 | 0.055 | 0.073 | 3.476 |
| 2010 | 1.274 | 1.274 | 1.458 | 0.599 | 0.057 | 0.077 | 3.465 |
| 2009 | 1.301 | 1.301 | 1.459 | 0.609 | 0.058 | 0.079 | 3.506 |
| 2008 | 1.303 | 1.303 | 1.394 | 0.614 | 0.057 | 0.077 | 3.445 |
| 2007 | 1.285 | 1.285 | 1.386 | 0.609 | 0.058 | 0.072 | 3.410 |
| 2006 | 1.279 | 1.279 | 1.378 | 0.552 | 0.050 | 0.060 | 3.319 |
| 2005 | 1.274 | 1.274 | 1.378 | 0.496 | 0.044 | 0.052 | 3.244 |

Source: Municipal Tax Collector

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PRINCIPAL PROPERTY TAX PAYERS,
CURRENT YEAR AND TEN YEARS AGO**

| Taxpayer | 2011 | | | 2002 | | |
|-----------------------|------------------------------|------|---|------------------------------|------|---|
| | TAXABLE ASSESSED VALUE | RANK | % OF TOTAL DISTRICT NET ASSESSED VALUE | TAXABLE ASSESSED VALUE | RANK | % OF TOTAL DISTRICT NET ASSESSED VALUE |
| Lake Valley Assoc | \$9,999,900 | 1 | 1.14% | | | |
| Pine Grove Plaza | 3,872,300 | 2 | 0.44% | | | |
| Supervalue Advantage | 3,500,000 | 3 | 0.40% | | | |
| Belaire Trailer Park | 2,725,000 | 4 | 0.31% | NOT AVAILABLE | | |
| Taxpayer #1 | 2,100,000 | 5 | 0.24% | | | |
| Taxpayer #2 | 2,073,400 | 6 | 0.24% | | | |
| Pemberton Farms Assoc | 2,008,100 | 7 | 0.23% | | | |
| Verizon | 1,966,913 | 8 | 0.22% | | | |
| Taxpayer #3 | 1,935,700 | 9 | 0.22% | | | |
| Paradise Lane Assoc | 1,890,000 | 10 | 0.22% | | | |
| Total | \$32,071,313 | | 3.66% | | | |

Source: Municipal Tax Assessor

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

| FISCAL YEAR ENDED JUNE 30, | TAXES LEVIED FOR THE FISCAL YEAR | COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY | |
|-------------------------------------|---|---|-----------------------|
| | | AMOUNT | PERCENTAGE OF LEVY |
| 2011 | \$11,957,283 | 11,957,283 | 100.00% |
| 2010 | 12,461,286 | 12,461,286 | 100.00% |
| 2009 | 11,459,426 | 11,459,426 | 100.00% |
| 2008 | 11,458,473 | 11,458,473 | 100.00% |
| 2007 | 11,036,140 | 11,036,140 | 100.00% |
| 2006 | 10,987,588 | 10,987,588 | 100.00% |
| 2005 | 10,532,061 | 10,532,061 | 100.00% |
| 2004 | 11,025,813 | 11,025,813 | 100.00% |
| 2003 | 11,025,813 | 11,025,813 | 100.00% |
| 2002 | 11,176,747 | 11,176,747 | 100.00% |

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

EXHIBIT J-10

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

| FISCAL YEAR ENDED JUNE 20, | GOVERNMENTAL ACTIVITIES | | | TOTAL DISTRICT | PER CAPITA |
|-------------------------------------|--------------------------------|-------------------------------------|--|-------------------|------------|
| | GENERAL OBLIGATION BONDS | CERTIFICATES OF PARTICIPATION | | | |
| 2009 | 1,425,000 | N/A | | 1,425,000 | 51 |
| 2008 | 2,800,000 | N/A | | 2,800,000 | 100 |
| 2007 | 4,120,000 | N/A | | 4,120,000 | 146 |
| 2006 | 5,390,000 | N/A | | 5,390,000 | 188 |
| 2005 | 6,610,000 | N/A | | 6,610,000 | 229 |
| 2004 | 7,785,000 | N/A | | 7,785,000 | 272 |
| 2003 | 8,910,000 | N/A | | 8,910,000 | 309 |
| 2002 | 10,000,000 | N/A | | 10,000,000 | 348 |

EXHIBIT J-11

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST SEVEN FISCAL YEARS**

| FISCAL YEAR ENDED JUNE 30, | GENERAL BONDED DEBT OUTSTANDING | | PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY | PER CAPITA |
|-------------------------------------|------------------------------------|---|--|------------|
| | GENERAL OBLIGATION BONDS | NET GENERAL BONDED DEBT OUTSTANDING | | |
| 2009 | 1,425,000 | 1,425,000 | 0.16% | 51 |
| 2008 | 2,800,000 | 2,800,000 | 0.32% | 100 |
| 2007 | 4,120,000 | 4,120,000 | 0.48% | 147 |
| 2006 | 5,390,000 | 5,390,000 | 0.63% | 192 |
| 2005 | 6,610,000 | 6,610,000 | 0.78% | 229 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

| | FISCAL YEAR | | | | | | | | | |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
| Debt Limit | \$67,544,137 | 68,371,604 | 65,528,480 | 59,510,174 | 48,858,570 | 44,447,379 | 39,099,675 | 35,618,713 | 33,498,970 | 32,414,773 |
| Total Net Debt Applicable to Limit | | | 1,425,000 | 2,800,000 | 4,120,000 | 5,390,000 | 6,610,000 | 7,785,000 | 8,910,000 | 10,000,000 |
| Legal Debt Margin | <u>\$67,544,137</u> | <u>68,371,604</u> | <u>64,103,480</u> | <u>56,710,174</u> | <u>44,738,570</u> | <u>39,057,379</u> | <u>32,489,675</u> | <u>27,833,713</u> | <u>24,588,970</u> | <u>22,414,773</u> |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | | | 2.17% | 4.71% | 8.43% | 12.13% | 16.91% | 21.86% | 26.60% | 30.85% |

Legal Debt Margin Calculation for Fiscal Year 2010

| | | |
|--|---------------------------|------------------------|
| | Equalized Valuation Basis | |
| | 2010 | \$1,633,454,982 |
| | 2009 | 1,701,000,746 |
| | 2008 | <u>1,731,354,532</u> |
| | | <u>\$5,065,810,260</u> |
| Average Equalized Valuation of Taxable Property | | <u>\$1,688,603,420</u> |
| Debt Limit (4 % of Average Equalization Value) Net Bonded School Debt | | <u>\$67,544,137</u> |
| Legal Debt Margin | | <u>\$67,544,137</u> |

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

| YEAR | POPULATION (a) | PER CAPITA PERSONAL INCOME (c) | UNEMPLOYMENT RATE (d) |
|------|----------------|--------------------------------------|--------------------------|
| 2010 | * 27,912 | N/A | 11.3% |
| 2009 | 27,986 | 46,516 | 10.5% |
| 2008 | 28,047 | 46,968 | 6.9% |
| 2007 | 28,182 | 45,463 | 5.5% |
| 2006 | 28,642 | 43,551 | 5.8% |
| 2005 | 28,659 | 40,795 | 5.5% |
| 2004 | 28,774 | 39,606 | 5.9% |
| 2003 | 28,761 | 37,982 | 6.4% |
| 2002 | 28,657 | 37,299 | 6.4% |
| 2001 | 28,462 | 36,912 | 4.4% |

Source:

* 2010 Census

^a Population information provided by the NJ Dept of Labor and Workforce Development^c Per Capita income provided by U.S. Dept of Commerce, Bureau of Economic Analysis^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

EXHIBIT J-15 NOT AVAILABLE

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST SEVEN FISCAL YEARS**

| Function/Program | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|---|--------|--------|--------|--------|--------|--------|--------|
| Instruction: | | | | | | | |
| Regular | 499.1 | 507.1 | 503.2 | 450.0 | 537.0 | 451.0 | 559.0 |
| Special Education | 111.0 | 121.0 | 121.0 | 113.7 | 115.0 | 200.0 | 172.0 |
| Other Instruction | 19.2 | 39.2 | 39.2 | 16.5 | 16.5 | 17.5 | 30.5 |
| Support Services: | | | | | | | |
| Student & Instruction Related Services | 92.5 | 92.5 | 92.5 | 145.0 | 132.0 | 131.5 | 109.5 |
| School Administrative Services | 70.7 | 70.7 | 70.7 | 80.5 | 96.5 | 94.5 | 130.0 |
| General & Business Administrative Services | | | | | 3.0 | 3.0 | 2.0 |
| Plant Operations & Maintenance | 102.0 | 102.0 | 102.0 | 102.0 | 107.0 | 97.0 | 95.0 |
| Pupil Transportation | 85.0 | 68.0 | 68.0 | 68.0 | 71.0 | 71.0 | 70.0 |
| Business & Other Support Services | 22.0 | 22.0 | 22.0 | 22.0 | 21.0 | 20.5 | 7.0 |
| Food Service | 41.5 | 41.5 | 41.5 | 41.5 | 51.0 | 40.5 | 55.5 |
| Total | 1043.0 | 1064.0 | 1060.1 | 1039.2 | 1150.0 | 1126.5 | 1230.5 |

Source: District Personnel Records

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

| FISCAL YEAR | ENROLLMENT | OPERATING EXPENDITURES (a) | COST PER PUPIL | PERCENTAGE CHANGE | TEACHING STAFF (b) | PUPIL/TEACHER RATIO | | | AVERAGE DAILY ENROLLMENT (ADE) (c) | AVERAGE DAILY ATTENDANCE (ADA) (c) | % CHANGE IN AVERAGE DAILY ENROLLMENT | STUDENT ATTENDANCE PERCENTAGE |
|----------------|------------|----------------------------------|-------------------|----------------------|-----------------------|---------------------|------------------|--------------------------|---|---|---|-------------------------------------|
| | | | | | | ELEMENTARY | MIDDLE SCHOOL | SENIOR HIGH SCHOOL | | | | |
| 2011 | 4,959 | \$108,774,744 | 21,935 | 2.90% | N/A | 9.3:1 | 7.5:1 | 8.4:1 | 4,959 | 4,637 | -3.50% | 93.51% |
| 2010 | 5,024 | 111,101,942 | 22,114 | 10.10% | N/A | 9.3:1 | 7.5:1 | 8.4:1 | 5,024 | 4,667 | -3.49% | 92.89% |
| 2009 | 5,139 | 109,654,300 | 21,338 | 8.67% | N/A | 8.1:1 | 7.0:1 | 8.8:1 | 5,139 | 4,803 | -1.29% | 93.46% |
| 2008 | 5,206 | 110,263,296 | 21,180 | 9.27% | N/A | 9.1:1 | 8.5:1 | 8.7:1 | 5,206 | 4,857 | -3.07% | 93.30% |
| 2007 | 5,058 | 107,118,601 | 21,178 | 14.04% | N/A | 9.4:1 | 8.5:1 | 8.7:1 | 5,371 | 4,993 | -3.97% | 92.96% |
| 2006 | 5,502 | 105,712,480 | 19,213 | 4.76% | N/A | 9.2:1 | 8.4:1 | 8.8:1 | 5,593 | 5,209 | -2.51% | 93.13% |
| 2005 | 5,239 | 100,910,311 | 19,261 | 7.43% | N/A | 9:1 | 9:1 | 8:1 | 5,737 | 5,318 | -3.12% | 92.70% |
| 2004 | 5,844 | 93,934,393 | 16,074 | 8.04% | N/A | 9:1 | 9:1 | 9:1 | 5,922 | 5,509 | 1.84% | 93.03% |
| 2003 | 5,912 | 86,946,613 | 14,707 | 11.06% | N/A | 10:1 | 9:1 | 9:1 | 5,815 | 5,417 | 0.50% | 93.16% |
| 2002 | 5,898 | 78,291,337 | 13,274 | 11.57% | N/A | 11:1 | 9:1 | 10:1 | 5,786 | 5,395 | 2.17% | 93.24% |

Sources: District records

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST SEVEN FISCAL YEAR**

| DISTRICT BUILDINGS | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|-------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| Elementary Schools: | | | | | | | |
| Crichton (1969)*: | | | | | | | |
| Square Feet | 56,970 | 56,970 | 56,970 | 56,970 | 56,970 | 56,970 | 56,970 |
| Capacity (Students) | 506 | 506 | 506 | 506 | 506 | 506 | 506 |
| Enrollment | 581 | 581 | 548 | 582 | 609 | 612 | 609 |
| Busansky (1970)*: | | | | | | | |
| Square Feet | 47,465 | 47,465 | 47,465 | 47,465 | 47,465 | 47,465 | 47,465 |
| Capacity (Students) | 386 | 386 | 386 | 386 | 386 | 386 | 386 |
| Enrollment (a) | 285 | 285 | 308 | 294 | 273 | 293 | 273 |
| Denbo (1965)*: | | | | | | | |
| Square Feet | 37,205 | 37,205 | 37,205 | 37,205 | 37,205 | 37,205 | 37,205 |
| Capacity (Students) | 345 | 345 | 345 | 345 | 345 | 345 | 345 |
| Enrollment | 324 | 324 | 349 | 321 | 343 | 372 | 343 |
| Emmons (1963)*: | | | | | | | |
| Square Feet | 40,060 | 40,060 | 40,060 | 40,060 | 40,060 | 40,060 | 40,060 |
| Capacity (Students) | 308 | 308 | 308 | 308 | 308 | 308 | 308 |
| Enrollment | 379 | 379 | 374 | 368 | 355 | 355 | 355 |
| Haines (1955): | | | | | | | |
| Square Feet | 27,970 | 27,970 | 27,970 | 27,970 | 27,970 | 27,970 | 27,970 |
| Capacity (Students) | 214 | 214 | 214 | 214 | 214 | 214 | 214 |
| Enrollment | 127 | 127 | 197 | 218 | 266 | 244 | 266 |
| Harker Wylie (1953)*: | | | | | | | |
| Square Feet | 32,394 | 32,394 | 32,394 | 32,394 | 32,394 | 32,394 | 32,394 |
| Capacity (Students) | 284 | 284 | 284 | 284 | 284 | 284 | 284 |
| Enrollment | 335 | 335 | 327 | 302 | 290 | 319 | 290 |
| Stackhouse (1964): | | | | | | | |
| Square Feet | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 |
| Capacity (Students) | 278 | 278 | 278 | 278 | 278 | 278 | 278 |
| Enrollment | 446 | 446 | 443 | 479 | 309 | 307 | 309 |
| Fort Dix (1953)*: | | | | | | | |
| Square Feet | 39,330 | 39,330 | 39,330 | 39,330 | 39,330 | 39,330 | 39,330 |
| Capacity (Students) | 343 | 343 | 343 | 343 | 343 | 343 | 343 |
| Enrollment | 236 | 236 | 184 | 157 | 295 | 227 | 295 |
| Newcomb (1959): | | | | | | | |
| Square Feet | 50,640 | 50,640 | 50,640 | 50,640 | 50,640 | 50,640 | 50,640 |
| Capacity (Students) | 519 | 519 | 519 | 519 | 519 | 519 | 519 |
| Enrollment | 539 | 539 | 511 | 535 | 511 | 437 | 511 |
| Middle School: | | | | | | | |
| Helen A. Fort Middle School (1956): | | | | | | | |
| Square Feet | 117,080 | 117,080 | 117,080 | 117,080 | 117,080 | 117,080 | 117,080 |
| Capacity (Students) | 841 | 841 | 841 | 841 | 841 | 841 | 841 |
| Enrollment | 648 | 648 | 682 | 698 | 881 | 857 | 881 |
| High School: | | | | | | | |
| Pemberton High School (1975): | | | | | | | |
| Square Feet | 299,000 | 299,000 | 299,000 | 299,000 | 299,000 | 299,000 | 299,000 |
| Capacity (Students) | 1,577 | 1,577 | 1,577 | 1,577 | 1,577 | 1,577 | 1,577 |
| Enrollment | 1,127 | 1,127 | 1,216 | 1,250 | 1,362 | 1,336 | 1,362 |
| Other Buildings: | | | | | | | |
| Central Administration (1926): | | | | | | | |
| Square Feet | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 |

Number of Schools at June 30, 2011:

Elementary = 9
Middle School = 1
High School = 1
Other = 1

Source: District Facilities Office

Note: Year of original construction is shown in parentheses. Increases in square footage and capacity are the result of and additions.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF REQUIRED MAINTENANCE
LAST TEN FISCAL YEARS**

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

| 187 | * | HELEN FORT MIDDLE | HIGH SCHOOL | NEWCOMB | EMMONS | HARKER- WYLIE | HAINES | FORT DIX | CHRICHTON | DENBO | BUSANSKY | STACKHOUSE | OTHER FACILITIES | TOTAL |
|----------------------------|---|-------------------------|----------------|---------|---------|------------------|--------|-------------|-----------|---------|----------|------------|---------------------|-----------|
| 2011 | | 32,314 | 82,524 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | | 212,569 |
| 2010 | | 32,314 | 82,524 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | | 212,569 |
| 2009 | | 41,167 | 105,131 | 17,806 | 12,899 | 10,599 | 9,835 | 13,038 | 19,241 | 12,291 | 15,898 | 12,899 | | 270,804 |
| 2008 | | 32,314 | 82,523 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | | 212,568 |
| 2007 | | 32,314 | 82,523 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | | 212,568 |
| 2006 | | 32,314 | 82,523 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | 6,000 | 218,568 |
| 2005 | | 32,314 | 82,523 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | | 212,568 |
| 2004 | | 32,314 | 82,524 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | | 212,569 |
| 2003 | | 57,199 | 146,084 | 24,761 | 17,912 | 14,751 | 13,660 | 18,138 | 26,718 | 17,084 | 22,089 | 17,912 | | 376,308 |
| 2002 | | 32,314 | 82,524 | 13,977 | 10,125 | 8,320 | 7,720 | 10,234 | 15,103 | 9,648 | 12,479 | 10,125 | | 212,569 |
| Total School Facilities | | \$356,878 | 911,403 | 154,383 | 111,811 | 91,910 | 85,255 | 113,048 | 166,783 | 106,559 | 137,819 | 111,811 | 6,000 | 2,353,660 |

* School facilities as defined under EFCFA.
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)

Source: District records

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
INSURANCE SCHEDULE
JUNE 30, 2011**

| | COVERAGE | DEDUCTIBLE |
|--|---------------|------------|
| Burlington County Insurance Pool - Joint Insurance Fund: | | |
| School Package Policy - Selective Ins. Co. of America. | | |
| Property - Blanket Building & Contents | \$150,000,000 | 500 |
| Liability | 10,000,000 | |
| Comprehensive Automobile Liability | 10,000,000 | 500 |
| Excess Umbrella | 10,000,000 | |
| Bodily Injury and Property Damage | 1,000,000 | |
| Workers Compensation - Professional | Statutory | |
| Workers Compensation - Nonprofessional | Statutory | |
| Hartford Steam Boiler Inspection & Insurance Company: | | |
| Boiler Policy | 50,000,000 | 1,000 |
| National Union Fire Insurance Co. of Pittsburg: | | |
| School Board Legal Liability | 10,000,000 | |
| Selective Insurance: | | |
| Public Employees' Faithful Performance Blanket Position Bond | 50,000 | |

Source: District records.

SINGLE AUDIT SECTION



Certified Public Accountants & Consultants

EXHIBIT K-1

**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**

Honorable President and Members
of the Board of Education
Pemberton Township
County of Burlington
Pemberton, New Jersey 08068

We have audited the financial statements of the Board of Education of the Pemberton Township School District, County of Burlington, State of New Jersey, as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated October 28, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Pemberton 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 District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be 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.

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 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pemberton Township 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 of the audit committee, management, the Pemberton Township Board of Education, the New Jersey State Department of Education and other state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

HOLMAN & FRENIA, P. C.

A handwritten signature in black ink, appearing to read "Kevin Frenia", written in a cursive style.

Kevin P. Frenia
Certified Public Accountant
Public School Accountant
No. 1011

Medford, New Jersey
October 28, 2011



Certified Public Accountants & Consultants

EXHIBIT K-2

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04**

Honorable President and Members
of the Board of Education
Pemberton Township
County of Burlington
Pemberton, New Jersey 08068

Compliance

We have audited the compliance of the Pemberton Township School District, in the County of Burlington, 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 Grants Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2011. The Board of Education of the Pemberton Township School District'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 Board of Education of the Pemberton Township School District's management. Our responsibility is to express an opinion on the Board of Education of the Pemberton Township School District'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 Non-Profit 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 that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Board of Education of the Pemberton Township School District'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 on the Board of Education of the Pemberton Township School District's compliance with those requirements.

In our opinion, the Board of Education of the Pemberton Township School District, County of Burlington, State of New Jersey, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal or state programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the Board of Education of the Pemberton Township School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to major federal and state programs. In planning and performing our audit, we considered Pemberton 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 Pemberton Board of Education's internal control over compliance.

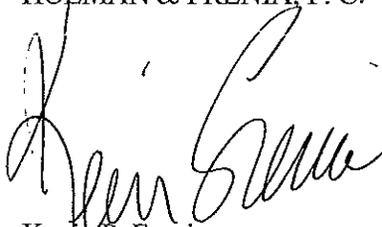
A deficiency in a District's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant 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 for the information of the management of the Board of Education of the Pemberton Township School District, the New Jersey State Department of Education, other state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

HOLMAN & FRENIA, P. C.



Kevin P. Frenia
Certified Public Accountant
Public School Accountant
No. 1011

Medford, New Jersey
October 28, 2011

PEMBERTON TOWNSHIP BOARD OF EDUCATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

193

| FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE | FEDERAL CFDA NUMBER | GRANT OR STATE PROJECT NUMBER | AWARD AMOUNT | GRANT PERIOD | BALANCE AT JUNE 30, 2010 | CARRYOVER/ (WALKOVER) AMOUNT | CASH RECEIVED | BUDGETARY EXPENDITURES | REPAYMENT OF PRIOR YEARS' BALANCES | (ACCOUNTS RECEIVABLE) AT JUNE 30, 2011 | DUE TO GRANTOR JUNE 30, 2011 |
|--|---------------------------|--|-----------------|-----------------|-----------------------------------|------------------------------------|------------------|---------------------------|---|---|---------------------------------------|
| U.S. DEPARTMENT OF AGRICULTURE PASSED- THROUGH STATE DEPARTMENT OF EDUCATION: | | | | | | | | | | | |
| Enterprise Fund: | | | | | | | | | | | |
| Food Distribution Program | 10.550 | | \$163,068 | 7/1/10-6/30/11 | | | 163,068 | (163,068) | | | |
| National School Lunch Program | 10.555 | | 968,377 | 7/1/10-6/30/11 | | | 895,761 | (968,377) | | (72,616) | |
| National School Lunch Program | 10.555 | | 913,356 | 7/1/09-6/30/10 | (\$95,785) | | 95,785 | | | | |
| After School Snack Program | 10.555 | | 43,874 | 7/1/10-6/30/11 | | | 42,225 | (43,874) | | (1,649) | |
| After School Snack Program | 10.555 | | 43,149 | 7/1/09-6/30/10 | (4,288) | | 4,288 | | | | |
| Breakfast Program | 10.553 | | 258,075 | 7/1/10-6/30/11 | | | 238,116 | (258,075) | | (19,959) | |
| Breakfast Program | 10.553 | | 236,509 | 7/1/09-6/30/10 | (25,820) | | 25,820 | | | | |
| Total Enterprise Fund | | | | | (125,893) | | 1,465,063 | (1,433,394) | | (94,224) | |
| U.S. DEPARTMENT OF EDUCATION | | | | | | | | | | | |
| General Fund: | | | | | | | | | | | |
| P.L. 108-375 Impact Aid D.O.D. | 84.041 | | 141,694 | 7/1/10-6/30/11 | | | 141,694 | (141,694) | | | |
| P.L. 103-382 Impact Aid Section 8003(b) | 84.041 | | 790,585 | 7/1/10-6/30/11 | | | 790,585 | (790,585) | | | |
| Medicaid Reimbursement | 93.778 | | 160,757 | 7/1/10-6/30/11 | | | 160,757 | (160,757) | | | |
| Total General Fund | | | | | | | 1,093,036 | (1,093,036) | | | |
| Capital Projects Fund | | | | | | | | | | | |
| P.L. 81-874 Impact Aid - Construction Project | 84.041 | Phase VI | 4,000,000 | Until Completed | (531,705) | | 2,402,192 | (1,940,609) | | (70,122) | |
| Total Capital Projects Fund | | | | | (531,705) | | 2,402,192 | (1,940,609) | | (70,122) | |
| U.S. DEPARTMENT OF EDUCATION PASSED- THROUGH STATE DEPARTMENT OF EDUCATION: | | | | | | | | | | | |
| Special Revenue Fund: | | | | | | | | | | | |
| Title I | 84.010A | NCLB405010 | 838,556 | 9/1/09-8/31/10 | (156,837) | 157,067 | | | | | 230 |
| Title I | 84.010A | NCLB405011 | 790,975 | 9/1/10-8/31/11 | | (157,067) | 673,351 | (692,102) | | (175,818) | |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE | FEDERAL CFDA NUMBER | GRANT OR STATE PROJECT NUMBER | AWARD AMOUNT | GRANT PERIOD | BALANCE AT JUNE 30, 2010 | CARRYOVER/ (WALKOVER) AMOUNT | CASH RECEIVED | BUDGETARY EXPENDITURES | REPAYMENT OF PRIOR YEARS' BALANCES | (ACCOUNTS RECEIVABLE) AT JUNE 30, 2011 | DUE TO GRANTOR JUNE 30, 2011 |
|--|---------------------------|--|-----------------|-----------------|-----------------------------------|------------------------------------|------------------|---------------------------|---|---|---------------------------------------|
| Special Revenue Fund (continued): | | | | | | | | | | | |
| Title I - Part D | 84.010 | NCLB405010 | 35,417 | 9/1/09-8/31/10 | (24,329) | | 23,519 | | | (810) | |
| Title I - SIA-A | 84.010 | NCLB405009 | 37,718 | 9/1/08-8/31/09 | (48,867) | | 33,430 | | | (16,451) | 1,014 |
| Title I - ARRA | 84.389 | NCLB405010 | 157,106 | 9/1/09-8/31/10 | (30,605) | | 264,032 | (316,625) | | (83,198) | |
| Title I - School Improvement | 84.377A | NCLB405009 | 100,000 | 9/1/08-8/31/09 | 24,649 | | 18,886 | (45,351) | | (1,816) | |
| Title I - School Improvement - ARRA | 84.388 | NCLB405010 | 23,410 | 9/1/09-8/31/10 | (633) | | 2,441 | (5,959) | | (4,151) | |
| Title II - Part A | 84.367A | NCLB405010 | 302,794 | 9/1/09-8/31/10 | (80,960) | | 92,346 | (11,386) | | | |
| Title II - Part A | 84.367A | NCLB405011 | 303,426 | 9/1/10-8/31/11 | | | 218,596 | (296,288) | | (77,692) | |
| Title II - Part D | 84.318X | NCLB405008 | 6,431 | 9/1/07-8/31/08 | (130) | | 130 | | | | |
| Title II - Part D | 84.318X | NCLB405009 | 6,671 | 9/1/08-8/31/09 | (3,523) | | 5,218 | (1,695) | | | |
| Title II - Part D | 84.318X | NCLB405011 | 1,807 | 9/1/10-8/31/11 | | | | (1,806) | | (1,806) | |
| Title III | 84.365 | NCLB405010 | 12,329 | 9/1/09-8/31/10 | (2,643) | | 2,643 | | | | |
| Title III | 84.365 | NCLB405011 | 14,553 | 9/1/10-8/31/11 | | | 2,680 | (7,270) | | (4,590) | |
| Title IV | 84.184G | NCLB405010 | 16,316 | 9/1/09-8/31/10 | (2,293) | | 2,293 | (3,174) | | (3,174) | |
| I.D.E.A. Part B, Basic Regular | 84.027A | IDEA405011 | 1,528,304 | 9/1/10-8/31/11 | | | 1,391,555 | (1,517,839) | | (126,284) | |
| I.D.E.A. Part B, Basic Regular | 84.027A | IDEA405010 | 1,535,862 | 9/1/09-8/31/10 | (420,276) | | 435,963 | (15,687) | | | |
| I.D.E.A. Part B, Basic Regular - ARRA | 84.391 | IDEA405010 | 1,207,521 | 9/1/09-8/31/10 | (169,074) | | 482,902 | (434,556) | | (120,728) | |
| I.D.E.A. Preschool - ARRA | 84.392 | IDEA405010 | 43,444 | 9/1/09-8/31/10 | (29,998) | | 32,013 | (2,898) | | (883) | |
| I.D.E.A. Preschool | 84.173A | IDEA405011 | 43,294 | 9/1/10-8/31/11 | | | | (43,294) | | (43,294) | |
| I.D.E.A. Preschool | 84.173A | IDEA405010 | 41,731 | 9/1/09-8/31/10 | | | | (41,731) | | (41,731) | |
| Perkins Vocational & Applied Technology Grant | 84.048A | PERK405010 | 61,608 | 9/1/09-8/31/10 | (58,217) | | 59,372 | | | | 1,155 |
| Perkins Vocational & Applied Technology Grant | 84.048A | PERK405011 | 74,443 | 9/1/10-8/31/11 | | | 34,053 | (74,346) | | (41,054) | 761 |
| Smaller Learning Communities | 84.215L | | 100,000 | 9/1/06-8/31/07 | 4,660 | | | | | | 4,660 |
| Food Service Grant | 10.574 | | 27,778 | 9/1/10-8/31/11 | | | 27,778 | (27,778) | | | |
| Military Grant | 12.557 | | 272,919 | 9/1/10-8/31/11 | | | 224,784 | (272,919) | | (48,135) | |
| Career Academy | 84.xxxx | | 100,000 | 9/1/09-6/30/10 | 44,677 | | 8,452 | | (53,091) | | 38 |
| Early Literacy Grant | 84.364 | | 60,000 | 9/1/09-8/31/10 | (6,318) | | 6,318 | | | | |
| Adult Basic Skills Program | 84.999 | | 34,500 | 9/1/09-8/31/10 | (8,898) | | 11,558 | | | | 2,660 |
| Adult Basic Skills Program | 84.999 | | 56,100 | 9/1/10-8/31/11 | | | 36,991 | (44,232) | | (7,241) | |
| 21st Century Grant | 84.287C | | 427,555 | 9/1/10-8/31/11 | | | 192,496 | (352,473) | | (159,977) | |
| 21st Century Grant | 84.287C | | 427,555 | 9/1/09-8/31/10 | (75,066) | | 75,141 | (75) | | | |
| Total Special Revenue Fund | | | | | (1,044,681) | | 4,358,941 | (4,209,484) | (53,091) | (958,833) | 10,518 |
| Total Federal Financial Assistance | | | | | (\$1,702,279) | - | 9,319,232 | (8,676,523) | (53,091) | (1,123,179) | 10,518 |

PEMBERTON TOWNSHIP BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

| STATE GRANTOR/PROGRAM TITLE | GRANT OR STATE PROJECT NUMBER | AWARD AMOUNT | GRANT PERIOD | BALANCE AT JUNE 30, 2010 | CASH RECEIVED | BUDGETARY EXPENDITURES | PRIOR YEARS' ACCOUNTS PAYABLE CANCELED | (ACCOUNTS RECEIVABLE) AT JUNE 30, 2011 | DEFERRED REVENUE/ INTERFUND PAYABLE AT JUNE 30, 2011 | MEMO | |
|---|-------------------------------|--------------|----------------|--------------------------|-------------------|------------------------|--|--|--|----------------------|-------------------------------|
| | | | | | | | | | | BUDGETARY RECEIVABLE | CUMULATIVE TOTAL EXPENDITURES |
| State Department of Education: | | | | | | | | | | | |
| General Fund: | | | | | | | | | | | |
| Equalization Aid | 11-495-034-5120-078 | \$41,040,477 | 7/1/10-6/30/11 | | 41,040,477 | (41,040,477) | | | | 3,981,092 | (41,040,477) |
| Transportation Aid | 11-495-034-5120-014 | 2,207,614 | 7/1/10-6/30/11 | | 2,207,614 | (2,207,614) | | | | 214,147 | (2,207,614) |
| Special Education Categorical Aid | 11-495-034-5120-089 | 2,324,016 | 7/1/10-6/30/11 | | 2,324,016 | (2,324,016) | | | | 225,439 | (2,324,016) |
| Security Aid | 11-495-034-5120-084 | 1,156,744 | 7/1/10-6/30/11 | | 1,156,744 | (1,156,744) | | | | 112,209 | (1,156,744) |
| Adjustment Aid | 11-495-034-5120-085 | 32,904,544 | 7/1/10-6/30/11 | | 32,904,544 | (32,904,544) | | | | 3,191,874 | (32,904,544) |
| Extraordinary Aid | 11-495-034-5120-044 | 512,548 | 7/1/10-6/30/11 | | | (512,548) | | (512,548) | | | (512,548) |
| Extraordinary Aid | 10-495-034-5120-044 | 402,970 | 7/1/09-6/30/10 | (\$402,970) | 402,970 | | | | | | |
| Nonpublic Transportation Aid | 11-495-034-5120-014 | 14,094 | 7/1/10-6/30/11 | | | (14,094) | | (14,094) | | | (14,094) |
| Nonpublic Transportation Aid | 10-495-034-5120-014 | 17,366 | 7/1/09-6/30/10 | (17,366) | 17,366 | | | | | | |
| Distance Learning Network | 02-100-034-5120-348 | 244,816 | 7/1/01-6/30/02 | 2,599 | | (2,599) | | | | | (2,599) |
| Teacher's Pension & Annuity Fund (Nonbudgeted) | 11-495-034-5095-050 | 3,142,031 | 7/1/10-6/30/11 | | 3,142,031 | (3,142,031) | | | | | (3,142,031) |
| Reimbursed TPAF Social Security Contributions (Nonbudgeted) | 11-495-034-5095-002 | 3,320,604 | 7/1/10-6/30/11 | | 3,320,604 | (3,320,604) | | | | | (3,320,604) |
| Total General Fund | | | | (417,737) | 86,516,366 | (86,625,271) | | (526,642) | | 7,724,761 | (86,625,271) |
| Special Revenue Fund: | | | | | | | | | | | |
| Early Childhood Program | 11-495-034-5120-024 | 2,858,058 | 7/1/10-6/30/11 | | 250,211 | | | | 250,211 | | |
| Early Childhood Program | 10-495-034-5120-025 | 2,858,058 | 7/1/09-6/30/10 | 379,731 | | | 18,756 | | 398,487 | | |
| Early Childhood Program | 09-495-034-5120-025 | 2,858,058 | 7/1/08-6/30/09 | 213,396 | | (145,954) | | | 67,442 | | (145,954) |
| Early Childhood Program | 08-495-034-5120-025 | 2,858,058 | 7/1/07-6/30/08 | 241,342 | | (241,342) | | | | | (241,342) |
| Early Childhood Program | 07-495-034-5120-025 | 2,858,058 | 7/1/06-6/30/07 | 41,627 | | (41,627) | | | | | (41,627) |
| Early Childhood Program | 06-495-034-5120-025 | 2,858,058 | 7/1/05-6/30/06 | 31,037 | | (31,037) | | | | | (31,037) |
| Fellowship Grant | N/A | 1,000 | 7/1/10-6/30/11 | | 668 | | | | | | (668) |
| HSTW Grant | N/A | 2,000 | 7/1/10-6/30/11 | | 1,800 | (1,800) | | | | | (1,800) |
| Preschool Education Aid | 10-495-304-5120-086 | 7,173,985 | 7/1/09-6/30/10 | (717,399) | 717,399 | | | | | | |
| Preschool Education Aid | 11-495-304-5120-086 | 7,346,355 | 7/1/10-6/30/11 | | 5,961,483 | (6,650,121) | | (688,638) | | | (6,650,121) |
| Total Special Revenue | | | | 189,734 | 6,931,561 | (7,112,549) | 18,756 | (688,638) | 716,140 | | (7,112,549) |
| Capital Projects Fund | | | | | | | | | | | |
| SDA Grant | 4050-055-08-1400 | 1,303,135 | 7/1/10-6/30/11 | (1,175,007) | 1,044,694 | | | (130,313) | | | |
| Enterprise Fund | | | | | | | | | | | |
| WACC Grant | 10000006 | 163,599 | 7/1/10-6/30/11 | | 163,599 | (163,599) | | | | | (163,599) |
| National School Lunch Program (State Share) | 10-100-010-3360-067 | 40,590 | 7/1/09-6/30/10 | (4,186) | 4,186 | | | | | | |
| National School Lunch Program (State Share) | 11-100-010-3360-067 | 24,235 | 7/1/10-6/30/11 | | 22,313 | (24,235) | | (1,922) | | | (24,235) |
| National School Breakfast (State Share) | 10-100-010-3360-096 | 15,954 | 7/1/09-6/30/10 | (1,657) | 1,657 | | | | | | |
| Total Enterprise Fund | | | | (5,843) | 191,755 | (187,834) | | (1,922) | | | (187,834) |
| Total State Financial Assistance | | | | (\$1,408,853) | 94,684,376 | (93,925,654) | 18,756 | (1,347,515) | 716,140 | 7,724,761 | (93,925,654) |

101



**PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF FINANCIAL ASSISTANCE
JUNE 30, 2011**

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, Pemberton Township 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 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 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 basis of accounting are described in Note 1 to the Board's basic financial statements.

3. Relationship to Basic Financial Statements

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to *N.J.S.A.18A:22-44.2*. For GAAP purposes that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment in the current budget year, consistent with *N.J.S.A.18A:22-4.2*.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$473,970 for the general fund and \$(560,157) for the special revenue fund. See Note 1 for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis are presented as follows:

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF FINANCIAL ASSISTANCE (continued):
JUNE 30, 2011**

3. Relationship to Basic Financial Statements (continued):

| | Federal | State | Total |
|----------------------------|---------------------|---------------------|----------------------|
| General Fund | \$ 1,093,036 | \$87,099,241 | \$ 88,192,277 |
| Special Revenue Fund | 4,209,484 | 6,552,392 | 10,761,876 |
| Capital Projects Fund | 1,940,609 | | 1,940,609 |
| Enterprise Fund | <u>1,433,394</u> | <u>187,834</u> | <u>1,621,228</u> |
| Total Financial Assistance | <u>\$ 8,676,523</u> | <u>\$93,839,467</u> | <u>\$102,515,990</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, 2011. 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, 2011.

Note 6. Federal and State Loans Outstanding

The Pemberton Township Board of Education had no loan balances outstanding at June 30, 2011.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2011**

Section I -- Summary of Auditor's Results

Financial Statements

| | |
|---|--------------------|
| Type of auditor's report issued: | <u>Unqualified</u> |
| Internal control over financial reporting: | |
| 1) Material weakness(es) identified? | No |
| 2) Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |
| Noncompliance material to basic financial Statements noted? | No |

Federal Awards

| | |
|---|--------------------|
| Internal Control over major programs: | |
| 1) Material weakness(es) identified? | No |
| 2) Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |
| Type of auditor's report issued on compliance for major programs | <u>Unqualified</u> |
| Any audit findings disclosed that are required to be reported in accordance With Section .510(a) of Circular A-133? | No |

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|----------------|------------------------------------|
| 84.391 | ARRA, I.D.E.A. Part -B, Basic |
| 84.027 | Special Education Cluster (IDEA) |
| 84.287C | 21 st Century Grant |
| 84.010 | Title I |
| 84.389 | Title I - ARRA |

| | |
|--|-----------|
| Dollar threshold used to distinguish between type A and type B programs: | \$300,000 |
| Auditee qualified as low-risk auditee? | Yes |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2011**

Section I – Summary of Auditor’s Results (continued)

State Awards

| | |
|---|---------------|
| Dollar threshold used to distinguish between type A and type B programs: | \$2,623,890 |
| Auditee qualified as low-risk auditee? | Yes |
| Type of auditor’s report issued on compliance for major programs: | Unqualified |
| Internal Control over major programs: | |
| 1) Material weakness(es) identified? | No |
| 2) Significant deficiencies identified that are not considered To be material weaknesses? | None Reported |
| Any audit findings disclosed that are required to be reported in accordance With NJ OMB Circular Letter 04-04? | No |

Identification of major programs:

| GMIS Number(s) | Name of State Program |
|-----------------------|---------------------------------|
| 11-495-034-5120-078 | Equalization Aid |
| 11-495-034-5120-085 | Adjustment Aid |
| 11-495-034-5120-086 | Preschool Education Aid |
| 11-495-034-5095-002 | Reimbursed TPAF Social Security |

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements for which *Government Auditing Standards* requires reporting in a Circular A-133 audit.

No Current Year Findings

Section III – Federal Awards & State Financial Assistance Finding & Questioned Costs

This section identifies audit findings required to be reported by section .510(a) of Circular A-133 and New Jersey OMB’s Circular Letter 04-04.

No Current Year Findings

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
For the Fiscal Year Ended June 30, 2011**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards, U.S. OMB Circular A-133 (section .315 (a)(b)) and New Jersey OMB's Circular 04-04.

No Prior Year Findings

