

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

Pemberton, New Jersey  
County of Burlington

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**OF THE**

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**PEMBERTON, NEW JERSEY**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Prepared by**

**Pemberton Township School District  
Finance Department**

*This page intentionally left blank*

## OUTLINE OF CAFR

	<b>PAGE</b>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	1
Organizational Chart	7
Roster of Officials	9
Consultants and Advisors	11
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report	15
<b>REQUIRED SUPPLEMENTARY INFORMATION - PART I</b>	
Management's Discussion & Analysis	21
<b>BASIC FINANCIAL STATEMENTS</b>	
A. Government-Wide Financial Statements:	
A-1 Statement of Net Position	31
A-2 Statement of Activities	32
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	39
B-2 Statement of Revenues, Expenditures & Changes in Fund Balance	40
B-3 Reconciliation of the Statement of Revenues, Expenditures & Changes in Fund Balance of Governmental Funds to the Statement of Activities	41
Proprietary Funds:	
B-4 Statement of Net Position	45
B-5 Statement of Revenues, Expenditures & Changes in Fund Net Position	46
B-6 Statement of Cash Flows	47
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	51
B-8 Statement of Changes in Fiduciary Net Position	52
Notes to Financial Statements	55
<b>REQUIRED SUPPLEMENTARY INFORMATION - PART II</b>	
C. Budgetary Comparison Schedules:	
C-1 Budgetary Comparison Schedule - General Fund	93
C-1a Combining Schedule of Revenues, Expenditures & Changes in Fund Balance - Budget & Actual	103
C-1b Community Development Block Grants - Budget & Actual	N/A
C-2 Budgetary Comparison Schedule - Special Revenue Fund	113
Notes to the Required Supplementary Information:	
C-3 Budget-to-GAAP Reconciliation	117
<b>REQUIRED SUPPLEMENTARY INFORMATION - PART III</b>	
L-1 Schedule of the District's Proportionate Share of the Net Pension Liability Public Employees' Retirement System	123
L-2 Schedule of District Contributions - Public Employees' Retirement System	124
L-3 Schedule of the District's Proportionate Share of the Net Pension Liability Teachers' Pension and Annuity Fund	125
Notes to the Required Supplementary Information	129
D. School Based Budget Schedules Fund:	
D-1 Combining Balance Sheet	135

**OUTLINE OF CAFR (Continued)**

	<b>PAGE</b>
D-2 Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual	136
D-2a Schedule of Expenditures Allocated by Resource Type - Actual - Helen Fort/Newcomb	137
D-2b Schedule of Expenditures Allocated by Resource Type - Actual - Emmons	138
D-2c Schedule of Expenditures Allocated by Resource Type - Actual - Harker-Wylie	139
D-2d Schedule of Expenditures Allocated by Resource Type - Actual - Fort Dix	140
D-2e Schedule of Expenditures Allocated by Resource Type - Actual - Crichton	141
D-2f Schedule of Expenditures Allocated by Resource Type - Actual - Denbo	142
D-2g Schedule of Expenditures Allocated by Resource Type - Actual - Busansky	143
D-2h Schedule of Expenditures Allocated by Resource Type - Actual - Stackhouse	144
D-2i Schedule of Expenditures Allocated by Resource Type - Actual - High School	145
D-2j Schedule of Expenditures Allocated by Resource Type - Actual - Early Childhood	146
D-3 Blended Resource Fund - Schedule of Blended Expenditures - Budget & Actual	147
D-3a Schedule of Blended Expenditures - Budget & Actual - Helen Fort/Newcomb	151
D-3b Schedule of Blended Expenditures - Budget & Actual - Emmons	154
D-3c Schedule of Blended Expenditures - Budget & Actual - Harker-Wylie	157
D-3d Schedule of Blended Expenditures - Budget & Actual - Fort Dix	159
D-3e Schedule of Blended Expenditures - Budget & Actual - Crichton	161
D-3f Schedule of Blended Expenditures - Budget & Actual - Denbo	163
D-3g Schedule of Blended Expenditures - Budget & Actual - Busansky	166
D-3h Schedule of Blended Expenditures - Budget & Actual - Stackhouse	169
D-3i Schedule of Blended Expenditures - Budget & Actual - High School	171
D-3j Schedule of Blended Expenditures - Budget & Actual - Early Childhood	174
E. Special Revenue Fund:	
E-1 Combining Schedule of Revenues & Expenditures - Special Revenue Fund - Budgetary Basis	177
E-2 Preschool Education Aid Schedule(s) of Expenditures - Budgetary Basis	178
F. Capital Projects Fund:	
F-1 Summary Schedule of Project Expenditures	181
F-2 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	182
F-2a Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Classroom Addition to the Fort Dix Elementary School	183
G. Proprietary Funds:	
Enterprise Funds:	
G-1 Combining Schedule of Net Position	187
G-2 Combining Schedule of Revenues, Expenses & Changes in Fund Net Position	188
G-3 Combining Schedule of Cash Flows	189
Internal Service Funds:	
G-4 Combining Schedule of Net Position	193
G-5 Combining Schedule of Revenues, Expenses & Changes in Fund Net Position	194
G-6 Combining Schedule of Cash Flows	195
H. Fiduciary Funds:	
H-1 Combining Statement of Fiduciary Net Position	199
H-2 Combining Statement of Changes in Fiduciary Net Position	200
H-3 Student Activity Agency Fund Schedule of Receipts & Disbursements	201
H-4 Payroll Agency Fund Schedule of Receipts & Disbursements	201
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	N/A
I-4 Schedule of Compensated Absences	N/A

**OUTLINE OF CAFR (Continued)**  
**STATISTICAL SECTION (unaudited)**

	<b>PAGE</b>
<b>Financial Trends:</b>	
J-1 Net Position by Component	207
J-2 Changes in Net Position	208
J-3 Fund Balances - Governmental Funds	211
J-4 Changes in Fund Balance - Governmental Funds	212
J-5 Other Local Revenue by Source - General Fund	214
<b>Revenue Capacity:</b>	
J-6 Assessed Value & Estimated Actual Value of Taxable Property	215
J-7 Direct & Overlapping Property Tax Rates	216
J-8 Principal Property Taxpayers	217
J-9 Property Tax Levies & Collections	218
<b>Debt Capacity:</b>	
J-10 Ratios of Outstanding Debt by Type	218
J-11 Ratios of General Bonded Debt Outstanding	218
J-12 Direct & Overlapping Governmental Activities Debt	219
J-13 Legal Debt Margin Information	220
<b>Demographic &amp; Economic Information:</b>	
J-14 Demographic & Economic Statistics	221
J-15 Principal Employers	221
<b>Operating Information:</b>	
J-16 Full-Time Equivalent District Employees by Function/Program	222
J-17 Operating Statistics	223
J-18 School Building Information	224
J-19 Schedule of Required Maintenance	225
J-20 Insurance Schedule	226

**SINGLE AUDIT SECTION**

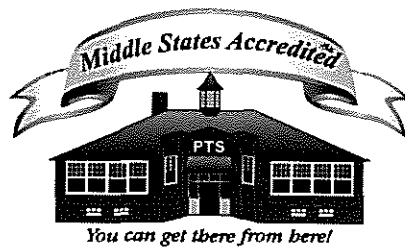
K-1 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	229
K-2 Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB Circular 15-08	231
K-3 Schedule of Expenditures of Federal Awards, Schedule A	235
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	237
K-5 Notes to Schedules of Awards and Financial Assistance	239
K-6 Schedule of Findings & Questioned Costs	241
K-7 Summary Schedule of Prior Audit Findings	244

*This page intentionally left blank*



**INTRODUCTORY SECTION**

*This page intentionally left blank*



## PEMBERTON TOWNSHIP SCHOOLS

**PAT AUSTIN**

*Assistant Superintendent of Business/Board Secretary*

**TONY TRONGONE**

*Superintendent*

November 11, 2016

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, 2016, 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 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations", and the State Treasury Circular Letter 15-08, "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<sup>yr old</sup> - 12<sup>th</sup> 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.

PHONE: 609-893-8141 Ext. 1004 FAX: 609-894-0586 EMAIL: paustin@pemb.org  
Office: One Egbert Street, Pemberton, New Jersey 08068 • www.pemberton.k12.nj.us

*Pemberton Learning Community: Pursuing Excellence One Child at a Time*

The District completed the 2015-2016 Fiscal Year with an average daily enrollment of 4,934. The table below provides the last ten 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>	
2015-2016	4,934	2.89%	(Decrease)
2014-2015	5,081	0.83%	Increase
2013-2014	5,039	0.18%	(Decrease)
2012-2013	5,048	0.72%	Increase
2011-2012	5,012	1.07%	Increase
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)

- 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) Raising standards and expanding opportunities for all students, the district will continue developing, and implementing the Common Core State Standards Initiative (CCSSI) in mathematics for the 2016-2017 school year. We will also continue our efforts in professional development with adult learners in their understanding of the CCSSI. The district will continue with its implementation and alignment of curriculum, instruction and assessment to common core standards in English Language Arts (ELA) for the 2016-2017 school year. The focus will be aligning SLO's to evidence statements and then to local assessments.
  
  - b) Exploring our use of data to inform instruction through online assessment system and data warehouse. We will continue to move forward in this area with placing assessments created in curricular teams into a data system. The focus will be on correlating assessment items and tasks aligned to PARCC evidence statements to better understand what our students should know, be able to do and understand.
  
  - c) Our middle school has being selected as an Honorable Mention State School of Character. We will continue our implementation of a dynamic character education program. All elementary schools will partake in the NJASCD application for State

School of Character. The process will be iterative and reflective based on feedback received from each schools application.

- d) Building professionalism and collegiality, the district will be implementing Professional Learning Communities (PLC's). The district will have educators meeting regularly and collaborating toward continued improvement in meeting learner needs through a shared curricular-focused vision. Facilitating this effort are supportive leadership and structural conditions, collective inquiry, questioning, and reflecting on team-designed lesson, and instructional practices/experiences, and team decisions on essential learning outcomes and intervention/enrichment and activities based on results of common formative student assessments. In implementing AchieveNJ our existing collaborative, focus on results culture will look to build on assessment literacy. Our DEAC and SciP groups function frequently and effectively in moving the AchieveNJ processes forward. Teachers, students, parents and administrators will continue to understand not only the content standards (and evidence statements) of PARCC but also look to build a better understanding of students conveyance of what they know in a virtual environment – with the goal of creating well-constructed responses.
- e) Planning for the future, the district will continue with its efforts to continuous improvement of its instructional programs through a curriculum evaluation cycle. The district will also adhere to a long range technology plan that will embed the use of technology in all facets of the instructional program – facilitating blended learning environment. The 2016-2017 school year will have ALL students in 6<sup>th</sup> through 8<sup>th</sup> grade utilizing their own iPad. Professional development in the use of iPads, course building U, building a knowledge base in learning management systems, deploying Apps/iBook's as well as everyday use of digital content will be our focus. The district has adhered to all PARCC Readiness survey/audits. Capacity of computers is optimal in regards to PARCC Readiness. Internal infrastructure capacity (switches and servers) have been upgraded at the secondary schools and we will continue this initiative down towards elementary schools in July 2017. The district has learned about the administration of PARCC assessments and has become aware of needed improvements through actual deployment of PARCC assessment with students.
- f) Continuing implementation, alignment and assessment of Common Core State Standards for the 2016-2017 school year for grades Kindergarten to 9. In grades K to 5 math, we will focus on consistency of delivered content district wide. We will also implement FASTT Math in order for our students to build math fact fluency. At grades 6 to 9 we will provide a blended learning environment for our students with a focus on better alignment of instruction and assessment to PARCC evidence statements.
- g) Continuing with revision of science curriculum aligned to Next Generation Standards for Science. Curriculum will place assessments onto an online assessment system. Our elementary classes will look to pilot a new science curriculum aligned to the latest standards.
- h) Continuing the implementation, alignment and assessment of Common Core State Standards for the 2016-2017 school year. Grades K to 3 will focus on Foundational Skills with the Foundations literacy program. Teachers will be

provided professional development in instruction as well as content. In grades 6 to 9 we are in a pilot with the aim of deploying an online learning system in ELA for the 16-17 SY. Obviously the ELA resource will be aligned to the CCSSI and our focus will be not only on assessment but student engagement.

- i) Continuing with cross-curricular activities/tasks where students are immersed in informational text in Social Studies but are given structure in communication of their opinion, or understanding of content. This requires ELA teacher to work hand in hand with Social Studies teacher in compositions, project based learning activities and other types of assessments.
  - j) Embedding 21<sup>st</sup> Century Life and Career standards into all disciplines. The focus will be in implementing practices that have been linked to increase college, career, and life success. The district will continue its outstanding efforts in Character Education, embedding the pillars of character in curriculum, school culture as well as positive behavioral norms set by the community.
  - k) Moving towards a 1:1 use of iPads in grades 6 to 8. Each classroom will have Apple TV which will lead us towards democratization of the classroom. We will expand installation and professional development of SMARTboards grades K to 5 in subsequent years to provide more technological resources for those classrooms. The HS will continue with its 1:1 Tablet initiative and also expand the use of visual learning devices such as SMARTboards and SMART TVs. The district will embed technology and Web 2.0 standards into all disciplines. Stated again, in grades PK to 5, our goal is to have each classroom with SMARTboard, desktop computer, and (wired and wireless) access to internet. In grades 6 to 12, our goal is to have each classroom with a large flat screen SMART TV, Apple TV, desktop computer, and (wired and wireless) access to internet. Administrators and teachers will utilize Genesis Staff Evaluation for teacher observation and Genesis Lesson planning for new lesson planning platform. Professional development is the transition to the new products will begin in spring of 2016 and continue into the 2016-2017 SY.
  - l) The district will embed technology and Web 2.0 standards into all disciplines. Stated again, in grades PK to 5, our goal is to have each classroom with SMARTboard, desktop computer, and (wired and wireless) access to internet. In grades 6 to 12, our goal is to have each classroom with a large flat screen SMART TV, Apple TV, desktop computer, and (wired and wireless) access to internet.
  - m) Administrators and teachers will utilize Genesis Staff Evaluation for teacher observation and Genesis Lesson planning for new lesson planning platform. Professional development is the transition to the new products will begin in spring of 2016 and continue into the 2016-2017 SY.
- 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, 2016.

- 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 and capital projects fund revenues for the fiscal year ended June 30, 2016, 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 2015</u>	<u>Percent of Increase/ (Decrease)</u>
Local sources:				
District Taxes	\$ 12,942,946	10.60%	253,783	2.00%
Miscellaneous	1,288,759	1.06%	203,143	18.71%
State sources	102,593,010	84.06%	1,587,621	1.57%
Federal sources	5,225,687	4.28%	182,143	3.61%
Total	<u>\$ 122,050,402</u>	<u>100.00%</u>	<u>2,226,690</u>	


The Increase in miscellaneous Revenue can be attributed to an increase in the payments received from other agencies.


	<u>Expenditures</u>	<u>Percent Of Total</u>	<u>Increase/ (Decrease) From 2015</u>	<u>Percent of Increase/ (Decrease)</u>
Current expenditures:				
Instruction	\$ 45,560,201	38.68%	1,515,618	3.44%
Undistributed	69,874,994	59.32%	2,971,260	4.44%
Capital outlay	2,360,218	2.00%	(359,206)	(13.21)%
Special Schools	-	0.00%	(6,131)	(100.00)%
Total	<u>\$ 117,795,413</u>	<u>100.00%</u>	<u>4,121,541</u>	

The decrease in Capital Outlay expenditures is attributable to the District slowing down on Capital Improvements.

- 8) **DEBT ADMINISTRATION:** As of June 30, 2016, 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 Allison, 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.

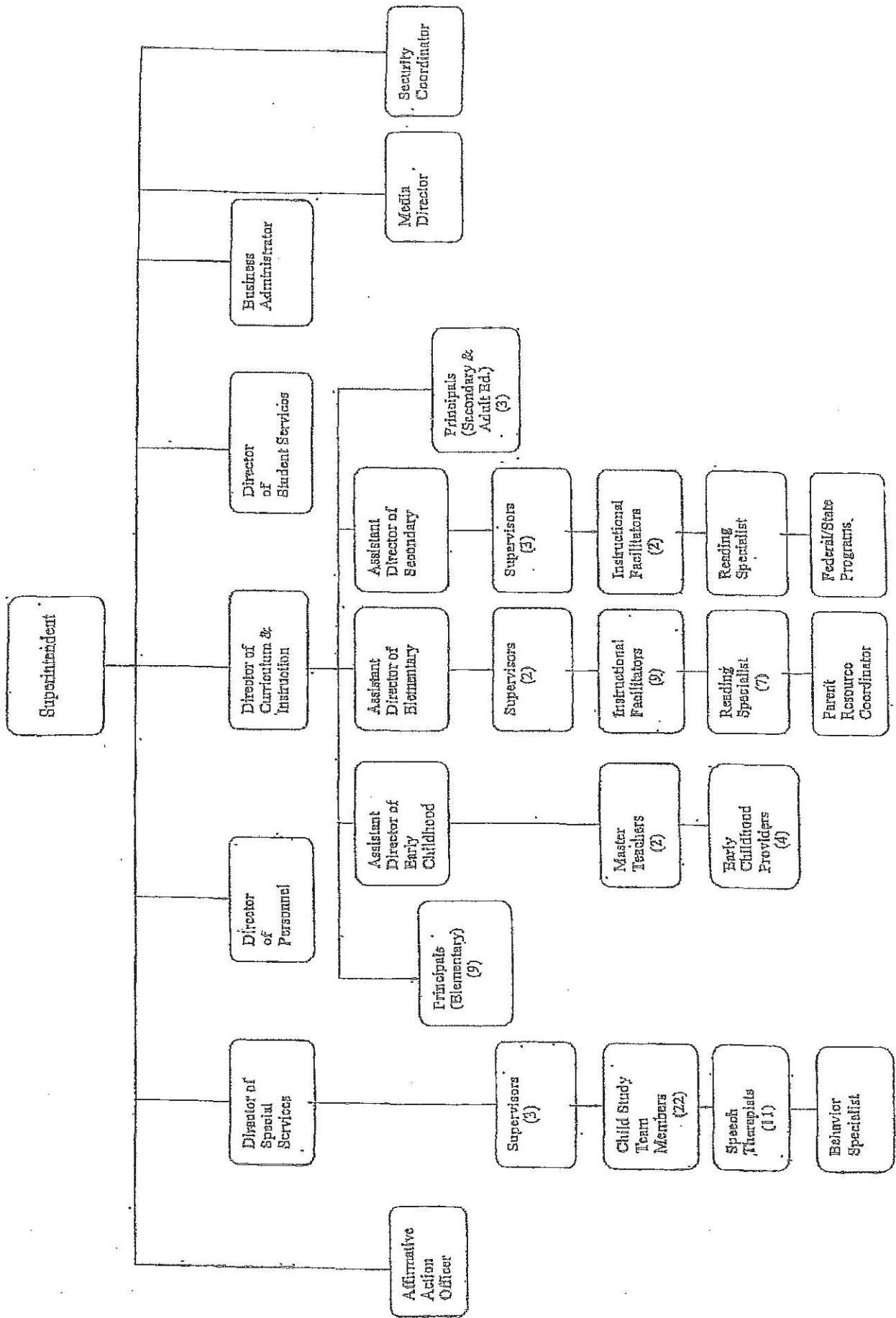
Respectfully submitted,

  
 \_\_\_\_\_  
 Tony Tringone  
 Superintendent

  
 \_\_\_\_\_  
 Pat Austin, School Business  
 Administrator/Board Secretary



# ORGANIZATIONAL CHART



*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**1 Egbert Street**  
**Pemberton, New Jersey 08068**

**ROSTER OF OFFICIALS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<b>MEMBERS OF THE BOARD OF EDUCATION</b>	<b>TERM EXPIRES</b>
Sandra Glawson, President	2016
Terry Maldonado, Vice President	2018
Charlottie Maier	2018
Jeffrey Wilson	2018
John Ulrich	2016
John Willitts	2017
Tom Bauer	2017
Timothy Haines	2017
Tom Maier	2016

**OTHER OFFICIALS**

Tony Trongone, Superintendent  
Pat Austin, Assistant Superintendent for Business  
Pamela Kelly, Manager of Human Resources

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**1 Egbert Street**  
**Pemberton, New Jersey 08068**

**CONSULTANTS AND ADVISORS**

**ARCHITECT**

Regan Young England Butera  
Architects

**AUDIT FIRM**

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

**ATTORNEY**

Frank Cavallo, Esquire  
9000 Midlantic Drive, Suite 300  
P.O. Box 5054  
Mount Laurel, New Jersey 08054-5054

**OFFICIAL DEPOSITORY**

Wells Fargo  
Fort Dix, New Jersey

*This page intentionally left blank*

**FINANCIAL SECTION**

*This page intentionally left blank*





## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Pemberton Township School District, County of Burlington, State of New Jersey, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Pemberton Township School District, County of Burlington, State of New Jersey, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pemberton Township School District's basic financial statements. The introductory section, combining statements and related major fund supporting statements and schedules, and statistical section are presented for purposes of additional analysis, as required by the Division of Administration and Finance, Department of Education, State of New Jersey, and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB's Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid respectively, and are also not a required part of the basic financial statements.

The accompanying combining statements and the Schedule of Expenditures of Federal Awards and State Financial Assistance are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying

combining statements and Schedule of Expenditures of Federal Awards and State Financial Assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2016 on our consideration of the Pemberton Township School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pemberton Township School District's internal control over financial reporting and compliance.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Medford, New Jersey  
November 11, 2016

*This page intentionally left blank*

**REQUIRED SUPPLEMENTARY INFORMATION - PART I**

*This page intentionally left blank*

# PEMBERTON TOWNSHIP SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS FISCAL YEAR ENDED JUNE 30, 2016

### UNAUDITED

This section of the Pemberton Township School District'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, 2016. 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.

### 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) Government-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.

**Government-wide financial statements.** The government-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 position (A-1) presents information on all of the assets and liabilities of the District, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position of the District changed during the most recent fiscal year. All changes in net position 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 government-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 government-wide financial statements. However, unlike the government-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 government-wide financial statements, it useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-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 enterprise fund provides for the operation of food services in all schools within the District. The School Age/Wrap-Around Child Care and Bakery/Catering programs provide additional Services to the district. These proprietary funds have been included within business-type activities in the government-wide financial statements.

The enterprise fund detail financial statements can be found on 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 government-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 government-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 2015-2016 fiscal year include the following:

- The District has no outstanding debt as of 6/30/16.

### Government-wide Financial Analysis

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

	Governmental Activities	Business-Type Activities	Total
Current & Other Assets	\$ 25,762,852	1,097,092	26,859,944
Capital Assets, net	<u>63,252,652</u>	-	<u>63,252,652</u>
Total Assets	<u>89,015,504</u>	<u>1,097,092</u>	<u>90,112,596</u>
Deferred Outflow of Resources	<u>6,479,139</u>	-	<u>6,479,139</u>
Total Assets and Deferred Outflow of Resources	<u>95,494,643</u>	<u>1,097,092</u>	<u>96,591,735</u>
Long-term Liabilities Outstanding	48,887,507	-	48,887,507
Other Liabilities	<u>1,296,859</u>	<u>311,345</u>	<u>1,608,204</u>
Total Liabilities	<u>50,184,366</u>	<u>311,345</u>	<u>50,495,711</u>
Deferred Inflow of Resources	<u>1,194,647</u>	-	<u>1,194,647</u>
Total Liabilities and Deferred Inflow of Resources	<u>51,379,013</u>	<u>311,345</u>	<u>51,690,358</u>
Net Position:			
Net Investment in Capital Assets	63,252,652	-	63,252,652
Restricted	30,581,296	-	30,581,296
Unrestricted	<u>(49,718,318)</u>	<u>785,747</u>	<u>(48,932,571)</u>
Total Net Position	<u>\$ 44,115,630</u>	<u>785,747</u>	<u>44,901,377</u>

The District's largest net asset is the Net Investment in Capital Assets. 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 position includes the amount of long-term obligations that are not invested in capital assets, such as compensated absences and net pension liability.

At the end of the current fiscal year, the District is able to report a positive balance in total net position. 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 position from the prior year:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ -	1,075,390	1,075,390
Operating Grants & Contributions	30,911,695	1,663,835	32,575,530
General Revenues:			
Property Taxes	12,942,946	-	12,942,946
Federal & State Aid not Restricted	86,683,226	-	86,117,335
Miscellaneous (Includes Interest & Tuition)	1,171,088	120,804	1,291,892
 Total Revenue	 <u>131,143,064</u>	 <u>2,860,029</u>	 <u>134,003,093</u>
 <b>Expenses:</b>			
Instructional Services	45,560,201	-	45,560,201
Support Services	80,683,226	2,606,122	83,289,348
Change in Account Estimate	(366,959)	-	(366,959)
Unallocated Disposal of Assets	224,333	-	224,333
Unallocated Depreciation	2,562,039	-	2,562,039
 Total Expenses	 <u>128,662,840</u>	 <u>2,606,122</u>	 <u>131,268,962</u>
 Change in Net Position	 2,480,224	 253,907	 2,734,131
Net Position-Beginning	<u>41,635,406</u>	<u>531,840</u>	<u>42,167,246</u>
 Net Position-Ending	 <u>\$ 44,115,630</u>	 <u>785,747</u>	 <u>44,901,377</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, 2016 and the amount and percentage of increases and (decreases) in relation to prior year revenues.

	<u>Revenues</u>	<u>Percent Of Total</u>	<u>Increase/ (Decrease) From 2015</u>	<u>Percent of Increase/ (Decrease)</u>
Local sources:				
District Taxes	\$ 12,942,946	10.60%	253,783	2.00%
Miscellaneous	1,288,759	1.06%	203,143	18.71%
State sources	102,593,010	84.06%	1,587,621	1.57%
Federal sources	<u>5,225,687</u>	<u>4.28%</u>	<u>182,143</u>	<u>3.61%</u>
Total	<u>\$122,050,402</u>	<u>100.00%</u>	<u>2,226,690</u>	

The increase in State Sources can be attributed to an increase in the On-Behalf payments received from the State.

The following schedule presents a summary of general fund, special revenue fund, and capital projects fund expenditures for the fiscal year ended June 30, 2016 and the percentage of increases and (decreases) in relation to prior year amounts.

	<u>Expenditures</u>	<u>Percent Of Total</u>	<u>Increase/ (Decrease) From 2015</u>	<u>Percent of Increase/ (Decrease)</u>
Current expenditures:				
Instruction	\$ 45,560,201	38.68%	1,515,618	3.44%
Undistributed	69,874,994	59.32%	2,971,260	4.44%
Capital outlay	2,360,218	2.00%	(359,206)	(13.21)%
Special Schools	<u>-</u>	<u>0.00%</u>	<u>(6,131)</u>	<u>(100.00)%</u>
Total	<u>\$117,795,413</u>	<u>100%</u>	<u>4,121,541</u>	

The decrease in Capital Outlay expenditures is attributable to the District undergoing capital projects in previous years.

**General Fund Budgetary Highlights**

The difference between the original budget and the final amended budget was \$2,186,073. This difference is comprised entirely of the June 30, 2015 encumbrances, which rollover into the subsequent year's budget (2015-2016) and are added to the original budget appropriations.

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

## Capital Assets

At June 30, 2016 the District has capital assets of \$63,252,652, 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
Construction in Progress	10,915,619
Land Improvements	4,136,368
Buildings	72,131,815
Machinery & Equipment	<u>15,430,238</u>
Subtotal	104,072,240
Accumulated Depreciation	<u>(40,819,588)</u>
Total	<u>\$ 63,252,652</u>

Additional information on the District's capital assets can be found in Note 4 to the basic financial statements.

## Debt Administration and Other Obligations

At June 30, 2016, the District's outstanding debt issues Are \$-0-.

Additional information on the District's debt administration and other obligations can be found in Note 6 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**

*This page intentionally left blank*

A. Government-Wide Financial Statements

*This page intentionally left blank*



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**COMBINED STATEMENT OF NET POSITION**  
**JUNE 30, 2016**

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
Cash & Cash Equivalents	\$ 24,512,920	\$ 624,231	\$ 25,137,151
Receivables, Net	1,377,134	238,737	1,615,871
Inventory	-	106,922	106,922
Internal Balances	(127,202)	127,202	-
Capital Assets, Non-Depreciable (Note 4)	12,373,819	-	12,373,819
Capital Assets, Depreciable (Note 4)	50,878,833	-	50,878,833
<b>Total Assets</b>	<b>89,015,504</b>	<b>1,097,092</b>	<b>90,112,596</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions	6,479,139	-	6,479,139
<b>Total Deferred Outflows of Resources</b>	<b>6,479,139</b>	<b>-</b>	<b>6,479,139</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>95,494,643</b>	<b>1,097,092</b>	<b>96,591,735</b>
<b>LIABILITIES</b>			
Accounts Payable	393,941	-	393,941
Other Liabilities	902,918	311,345	1,214,263
Noncurrent Liabilities (Note 6):			
Due Beyond One Year	48,887,507	-	48,887,507
<b>Total Liabilities</b>	<b>50,184,366</b>	<b>311,345</b>	<b>50,495,711</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows Related to Pensions	1,194,647	-	1,194,647
<b>Total Deferred Inflows of Resources</b>	<b>1,194,647</b>	<b>-</b>	<b>1,194,647</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>51,379,013</b>	<b>311,345</b>	<b>51,690,358</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	63,252,652	-	63,252,652
Restricted For:			
Other Purposes	30,581,296	-	30,581,296
Unrestricted	(49,718,318)	785,747	(48,932,571)
<b>Total Net Position</b>	<b>\$ 44,115,630</b>	<b>\$ 785,747</b>	<b>\$ 44,901,377</b>

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
COMBINED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES					NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES		OPERATING GRANTS & CONTRIBUTIONS		GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
		\$	\$	\$	\$			
Governmental Activities:								
Instruction:								
Regular	\$ 33,121,999	\$ -	\$ -	7,375,042	\$ (25,746,957)	\$ -	-	(25,746,957)
Special Education	9,090,528	-	-	-	(9,090,528)	-	-	(9,090,528)
Other Special Instruction	1,450,673	-	-	-	(1,450,673)	-	-	(1,450,673)
Other Instruction	1,897,001	-	-	-	(1,897,001)	-	-	(1,897,001)
Support Services & Undistributed Costs:								
Tuition	3,469,901	-	-	-	(3,469,901)	-	-	(3,469,901)
Attendance	243,461	-	-	-	(243,461)	-	-	(243,461)
Health Services	1,420,891	-	-	-	(1,420,891)	-	-	(1,420,891)
Student & Instruction Related Services	11,853,632	-	-	3,636,545	(8,217,087)	-	-	(8,217,087)
Educational Media Services/								
School Library	3,168,083	-	-	-	(3,168,083)	-	-	(3,168,083)
School Administrative Services	3,017,266	-	-	-	(3,017,266)	-	-	(3,017,266)
Other Administrative Services	948,265	-	-	-	(948,265)	-	-	(948,265)
Central Services	1,119,065	-	-	-	(1,119,065)	-	-	(1,119,065)
Administrative Information Technology	620,034	-	-	-	(620,034)	-	-	(620,034)
Plant Operations & Maintenance	8,259,900	-	-	-	(8,259,900)	-	-	(8,259,900)
Pupil Transportation	4,233,396	-	-	-	(4,233,396)	-	-	(4,233,396)
Unallocated Benefits	41,994,911	-	-	19,874,358	(22,120,553)	-	-	(22,120,553)
Transfer to Charter Schools	12,831	-	-	-	(12,831)	-	-	(12,831)
Capital Expenditures	321,590	-	-	25,750	(295,840)	-	-	(295,840)
Change in Accounting Estimate	(366,959)	-	-	-	366,959	-	-	366,959
Unallocated Disposal of Assets	224,333	-	-	-	(224,333)	-	-	(224,333)
Unallocated Depreciation	2,562,039	-	-	-	(2,562,039)	-	-	(2,562,039)
Total Governmental Activities	128,662,840	-	-	30,911,695	(97,751,145)	-	-	(97,751,145)

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

**PEMBERION TOWNSHIP SCHOOL DISTRICT  
COMBINED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL
Business-Type Activities:						
Enterprise Funds	2,606,122	1,075,390	1,663,835	-	133,103	133,103
Total Business-Type Activities	<u>2,606,122</u>	<u>1,075,390</u>	<u>1,663,835</u>	<u>-</u>	<u>133,103</u>	<u>133,103</u>
Total Primary Government	\$ 131,268,962	\$ 1,075,390	\$ 32,575,530	\$ (97,751,145)	\$ 133,103	\$ (97,618,042)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				\$ 12,942,946	-	\$ 12,942,946
Federal & State Aid Not Restricted				86,117,335	-	86,117,335
Tuition Received				377,569	-	377,569
Transportation Fees Received				36,876	-	36,876
Miscellaneous Income				877,447	-	877,447
Operating Transfer In/(Out)				(120,804)	120,804	-
Total General Revenues, Special Items, Extraordinary Items & Transfers				<u>100,231,369</u>	<u>120,804</u>	<u>100,352,173</u>
Change In Net Position				2,480,224	253,907	2,734,131
Net Position - Beginning, as restated (Note 21)				41,635,406	531,840	42,167,246
Net Position - Ending				<u>\$ 44,115,630</u>	<u>\$ 785,747</u>	<u>\$ 44,901,377</u>

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

*This page intentionally left blank*

## B. Fund Financial Statements

*This page intentionally left blank*

Governmental Funds

*This page intentionally left blank*



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
COMBINED BALANCE SHEET  
JUNE 30, 2016**

ASSETS & OTHER DEBITS	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
Cash & Cash Equivalents	\$ 24,690,511	\$ -	\$ 433,680	\$ 25,124,191
Accounts Receivable:				
State Aid	390,847	-	-	390,847
Federal Aid	-	547,192	3,268	550,460
Interfunds	244,897	-	-	244,897
Tuition	192,232	-	-	192,232
<b>Total Net Assets</b>	<b>\$ 25,518,487</b>	<b>\$ 547,192</b>	<b>\$ 436,948</b>	<b>\$ 26,502,627</b>
<b>LIABILITIES &amp; FUND BALANCES</b>				
Liabilities:				
Cash Deficit	\$ -	\$ 611,271	\$ -	\$ 611,271
Accounts Payable	185,728	206,617	-	392,345
Accrued Salaries Payable	552,237	7,540	-	559,777
Unearned Revenue	-	2,592	-	2,592
Interfunds Payable	127,202	2,898	-	130,100
Blue Cross/Blue Shield - IBNR Claim Reserve	340,549	-	-	340,549
<b>Total Liabilities</b>	<b>1,205,716</b>	<b>830,918</b>	<b>-</b>	<b>2,036,634</b>
Fund Balances:				
Restricted for:				
Tuition Reserve	100,000	-	-	100,000
Tuition Reserve - Designated for Subsequent Year's Expenditures	121,340	-	-	121,340
Emergency Reserve	1,000,000	-	-	1,000,000
Required Maintenance Reserve	7,050,000	-	-	7,050,000
Capital Reserve	8,115,806	-	-	8,115,806
Capital Reserve - Designated for Subsequent Year's Expenditures	4,300,000	-	-	4,300,000
Capital Projects Fund Reserve for Impact Aid	4,682,968	-	436,948	4,682,968
Assigned to:				
Other Purposes	4,774,234	-	-	4,774,234
Unassigned	(5,831,577)	(283,726)	-	(6,115,303)
<b>Total Fund Balances</b>	<b>24,312,771</b>	<b>(283,726)</b>	<b>436,948</b>	<b>24,465,993</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 25,518,487</b>	<b>\$ 547,192</b>	<b>\$ 436,948</b>	

Amounts reported for governmental activities in the statement of net position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$104,072,239 and the accumulated depreciation is \$40,819,587.	63,252,652
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.	5,284,492
Long-term liabilities, including net pension liability, compensated absences payable and other post employment benefits are not due and payable in the current period and, therefore, are not reported as a liability in the funds.	(48,887,507)

Net position of Governmental Activities \$ 44,115,630

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
Revenues:				
Local Sources:				
Local Tax Levy	\$ 12,942,946	\$ -	\$ -	\$ 12,942,946
Tuition	377,569	-	-	377,569
Transportation	36,876	-	-	36,876
Miscellaneous	856,314	18,000	-	874,314
Total Local Sources	14,213,705	18,000	-	14,231,705
State Sources	94,552,054	8,040,956	-	102,593,010
Federal Sources	2,038,343	3,187,344	-	5,225,687
Total Revenues	110,804,102	11,246,300	-	122,050,402
Expenditures:				
Current Expense:				
Regular Instruction	25,746,957	7,375,042	-	33,121,999
Special Education Instruction	9,090,528	-	-	9,090,528
Other Special Instruction	1,450,673	-	-	1,450,673
Other Instruction	1,897,001	-	-	1,897,001
Support Services:				
Tuition	3,469,901	-	-	3,469,901
Attendance	243,461	-	-	243,461
Health Services	1,420,891	-	-	1,420,891
Student & Instruction Related Services	8,217,087	3,636,545	-	11,853,632
Educational Media Services/School Library	3,168,143	-	-	3,168,143
School Administrative Services	3,017,266	-	-	3,017,266
Other Administrative Services	948,205	-	-	948,205
Central Services	1,119,065	-	-	1,119,065
Administrative Information Technology	620,034	-	-	620,034
Plant Operations & Maintenance	8,259,900	-	-	8,259,900
Pupil Transportation	4,233,396	-	-	4,233,396
Employee Benefits	31,521,100	-	-	31,521,100
Capital Outlay	2,334,468	25,750	-	2,360,218
Total Expenditures	106,758,076	11,037,337	-	117,795,413
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	4,046,026	208,963	-	4,254,989
Other Financing Sources/(Uses):				
Transfer to Charter School	(12,831)	-	-	(12,831)
Operating Transfer Out	(120,804)	-	-	(120,804)
Total Other Financing Sources/(Uses)	(133,635)	-	-	(133,635)
Net Change in Fund Balance	3,912,391	208,963	-	4,121,354
Fund Balance - July 1	20,400,380	(492,689)	436,948	20,344,639
Fund Balance - June 30	\$ 24,312,771	\$ (283,726)	\$ 436,948	\$ 24,465,993

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
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, 2016**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ 4,121,354

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	\$ (2,562,039)	
Capital Asset Deletions	(1,156,305)	
Accumulated Depreciation Deletions	931,972	
Capital Outlays	2,038,628	(747,744)

District pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

Pensions Expense - District Pension Contributions	1,807,009	
State Share of Unfunded TPAF Pension Expense	9,210,333	
Unfunded TPAF Pension Expense	(9,210,333)	
Pension Expense	(3,067,354)	(1,260,345)

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 position and is not reported in the statement of activities.

Prior Year	81,117	
Current Year	(81,117)	-

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

Prior Year	1,991,506	
Current Year	(1,624,547)	366,959

Change in Net Position of Governmental Activities \$ 2,480,224

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

*This page intentionally left blank*

Proprietary Funds

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PROPRIETARY FUNDS  
COMBINED STATEMENT OF NET POSITION  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

ASSETS	BUSINESS-TYPE ACTIVITIES			TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM		
Current Assets:					
Cash	\$ -	\$ 555,007	\$ 88,235	\$ 643,242	\$ -
Accounts Receivable:					
State	5,585	-	-	5,585	-
Federal	233,152	-	-	233,152	-
Interfund Receivable	127,202	-	-	127,202	1,596
Inventories	106,922	-	-	106,922	-
<b>Total Current Assets</b>	<b>472,861</b>	<b>555,007</b>	<b>88,235</b>	<b>1,116,103</b>	<b>1,596</b>
Capital Assets					
Equipment	47,042	-	-	47,042	-
Accumulated Depreciation	(47,042)	-	-	(47,042)	-
<b>Total Capital Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>	<b>472,861</b>	<b>555,007</b>	<b>88,235</b>	<b>1,116,103</b>	<b>1,596</b>
<b>LIABILITIES</b>					
Cash Deficit	19,011	-	-	19,011	-
Unearned Revenue	58,040	-	-	58,040	-
Interfund Payable	-	131,324	88,235	219,559	-
Accounts Payable	-	-	-	-	1,596
Accrued Salaries	9,459	24,287	-	33,746	-
<b>Total Liabilities</b>	<b>86,510</b>	<b>155,611</b>	<b>88,235</b>	<b>330,356</b>	<b>1,596</b>
<b>NET POSITION</b>					
Unrestricted					
Food Service	386,351	-	-	386,351	-
Childcare Programs	-	399,396	-	399,396	-
<b>Total Net Position</b>	<b>\$ 386,351</b>	<b>\$ 399,396</b>	<b>\$ -</b>	<b>\$ 785,747</b>	<b>\$ -</b>

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PROPRIETARY FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	BUSINESS-TYPE ACTIVITIES			TOTALS	GOVERNMENTAL
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM		ACTIVITIES- INTERNAL SERVICE FUND
Operating Revenues:					
Local Sources:					
Daily Sales - Reimbursable Programs:					
School Lunch Program	\$ 391,586	\$ -	\$ -	\$ 391,586	\$ -
School Breakfast Program	46,374	-	-	46,374	-
Total - Daily Sales - Reimbursable Programs	437,960	-	-	437,960	-
Daily Sales Nonreimbursable Programs	28,641	-	-	28,641	-
Registration & Tuition	-	586,217	-	586,217	-
Miscellaneous	15,777	-	-	15,777	3,133
Fees	-	-	6,795	6,795	-
Total Operating Revenue	482,378	586,217	6,795	1,075,390	3,133
Operating Expenses:					
Salaries	1,083,220	531,022	-	1,614,242	-
Supplies and Materials	89,188	6,112	23,269	118,569	-
Miscellaneous	1,627	-	-	1,627	3,133
Cost of Sales	871,684	-	-	871,684	-
Total Operating Expenses	2,045,719	537,134	23,269	2,606,122	3,133
Operating Loss	(1,563,341)	49,083	(16,474)	(1,530,732)	-
Nonoperating Revenues:					
State Sources:					
State School Lunch Program	26,640	-	-	26,640	-
Federal Source:					
School Breakfast Program	286,564	-	-	286,564	-
National School Lunch Program	1,158,020	-	-	1,158,020	-
Snack Program	40,923	-	-	40,923	-
Food Distribution Program	151,688	-	-	151,688	-
Total Nonoperating Revenues	1,663,835	-	-	1,663,835	-
Other Financing Sources/(Uses):					
Operating Transfers In/(Out)	-	-	120,804	120,804	-
Total Other Financing Sources/(Uses):	-	-	120,804	120,804	-
Net Income/(Loss)	100,494	49,083	104,330	253,907	-
Net Position - Beginning	285,857	350,313	(104,330)	531,840	-
Total Net Position - Ending	\$ 386,351	\$ 399,396	\$ -	\$ 785,747	\$ -

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



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PROPRIETARY FUNDS  
COMBINED STATEMENT OF CASH FLOWS  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	BUSINESS-TYPE ACTIVITIES				TOTALS	GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUND
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM			
Cash Flows From Operating Activities:						
Receipts from Customers	\$ 516,177	\$ 586,217	\$ 6,795	\$ 1,109,189	\$ -	-
Payments to Employees	(1,082,841)	(534,364)	-	(1,617,205)	-	-
Payments to Suppliers	(904,746)	(6,321)	-	(911,067)	-	-
Net Cash Provided/(Used) by Operating Activities	(1,471,410)	45,532	6,795	(1,419,083)	-	-
Cash Flows From Noncapital Financing Activities:						
Cash Received From Board Contributions	-	27,837	-	27,837	-	-
Cash Received From State & Federal Reimbursements	1,544,108	-	-	1,544,108	-	-
Net Cash Provided by Noncapital Financing Activities	1,544,108	27,837	-	1,571,945	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	72,698	73,369	6,795	152,862	-	-
Balances - Beginning of Year	(91,709)	481,638	81,440	471,369	-	-
Balances - Ending of Year	\$ (19,011)	\$ 555,007	\$ 88,235	\$ 624,231	\$ -	-

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

Operating Income/(Loss)	\$ (1,563,341)	\$ 49,083	\$ (16,474)	\$ (1,530,732)	\$ -	-
Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities:						
Food Distribution Program	151,688	-	-	151,688	-	-
Change in Assets & Liabilities:						
(Increase)/Decrease in Accounts Receivable	(77,704)	-	-	(77,704)	1,060	-
(Increase)/Decrease in Inventory	(40,185)	-	-	(40,185)	-	-
(Decrease)/Increase in Unearned Revenue	58,040	-	-	58,040	-	-
(Decrease)/Increase in Interfunds Payable	-	-	23,269	23,269	-	-
(Decrease)/Increase in Accounts Payable	(287)	(209)	-	(496)	(1,060)	-
(Decrease)/Increase in Accrued Salaries	379	(3,342)	-	(2,963)	-	-
Total Adjustments	91,931	(3,551)	23,269	111,649	-	-
Net Cash Provided/(Used) by Operating Activities	\$ (1,471,410)	\$ 45,532	\$ 6,795	\$ (1,419,083)	\$ -	-

*This page intentionally left blank*

Fiduciary Fund

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINED STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2016**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
Cash & Cash Equivalents	\$ 520,490	\$ 37,065	\$ 302,328	\$ 720,615	\$ 1,580,498
Total Assets	520,490	37,065	302,328	720,615	1,580,498
<b>LIABILITIES</b>					
Payroll Deductions & Withholdings	-	-	-	717,579	717,579
Due to Student Groups	-	-	302,328	-	302,328
Interfunds Payable	-	21,000	-	3,036	24,036
Total Liabilities	-	21,000	302,328	720,615	1,043,943
<b>NET POSITION</b>					
Restricted For:					
Unemployment Compensation	520,490	-	-	-	520,490
Flex Spending	-	16,065	-	-	16,065
Total Net Position	\$ 520,490	\$ 16,065	\$ -	\$ -	\$ 536,555

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINED STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	
Contributions:			
Other	\$ 104,938	\$ 65,250	\$ 170,188
Total Contributions	104,938	65,250	170,188
Total Additions	104,938	65,250	170,188
DEDUCTIONS			
Unemployment Claims	48,199	-	48,199
Miscellaneous	-	65,171	65,171
Total Deductions	48,199	65,171	113,370
Change in Net Position	56,739	79	56,818
Net Position - Beginning of the Year	463,751	15,986	479,737
Net Position - End of the Year	\$ 520,490	\$ 16,065	\$ 536,555

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

**PEMBERTON TOWNSHP SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

*This page intentionally left blank*



# PEMBERTON TOWNSHIP SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2016

### Note 1. Summary of Significant Accounting Policies

The financial statements of the Pemberton Township School District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of more significant accounting policies.

#### **Reporting Entity**

The Pemberton Township School District (hereafter referred to as the "District") is a Type II district located in the County of Burlington, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The Board is comprised of nine members elected to three-year terms. These terms are staggered so that three members' terms expire each year. The operations of the District include ten elementary schools, one junior high school and one senior high school, located in Pemberton Township. The District has an approximate enrollment at June 30, 2016 of 4,934 students.

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.

There were no additional entities required to be included in the reporting entity under the criteria as described above. Furthermore, the District is not includable in any other reporting entity on the basis of such criteria.

#### **Component Units**

GASB Statement No.14, *The Financial Reporting Entity*, provides guidance that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. A primary government is financially accountable not only for the organizations that make up its legal entity but also for legally separate organizations that meet the criteria established by GASB Statement No. 14, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB 61, *The Financial Reporting Entity: Omnis – an Amendment of GASB Statements No. 14 and No. 34*. The District had no component units as of for the year ended June 30, 2016.

#### **Government-Wide Financial Statements**

The District's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column. Fiduciary activities of the District are not included in these statements.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

**Governmental Fund Financial Statements**

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule (Exhibit B-3) is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. (The District’s deferred outflows of resources and deferred inflows of resources are noncurrent.) The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax and intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

**Proprietary Fund Financial Statements**

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated. A column representing internal service funds is also presented in these statements. However, internal service funds balances and activities have been combined with the governmental activities in the Government-Wide financial statements.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

**Fiduciary Fund Financial Statements**

Fiduciary fund financial statements include a Statement of Net Position. The District's fiduciary funds are Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

While government-wide and fund financial statements are presented separately, they are interrelated. The governmental activities column of the government wide statements incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the District's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. However, data from the fiduciary funds is not incorporated in the government-wide financial statements

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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

Property taxes, charges for services, licenses, and interest on notes receivable associated with the current fiscal period are all considered to be susceptible to accrual and accordingly have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available when cash is received.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Food Service Fund, the School Age/Wrap-Around Childcare Fund and the Bakery/Catering Program Fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, employee salaries and benefits, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Internal service funds are used to account for those operations which provide benefits to other funds, departments, or agencies of the primary government and its component unit. Although internal service funds are reported as a proprietary fund in the fund financial statements, it is incorporated into governmental activities in the government-wide financial statements. The District maintains one internal services fund.

The District reports the following major governmental funds:

**General Fund** - The general fund is the general operating fund of the District 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.

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

**Capital Projects Fund** - The capital projects fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

The District reports the following major proprietary funds:

**Food Service Fund** – This fund accounts for the revenues and expenses pertaining to the District’s cafeteria operations.

**School-Age/Wrap-Around Childcare Fund** – This fund accounts for the revenues and expenses pertaining to the District’s child care program.

**Bakery/Catering Program Fund** – This fund accounts for the revenues and expenses pertaining to the District’s co-curricular baking and catering program.

The District reports the following major internal service funds:

**Internal Services Fund** – This fund accounts for the revenues and expenses pertaining to services provided to the funds of the District.

Additionally, the District reports the following major fiduciary funds:

**Private Purpose Trust 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 the following private purpose trust funds:

Unemployment Trust Fund – Revenues consist of employee payroll withholdings, interest income, and contributions through the annual budget process of the District. Expenditures consist of unemployment reimbursement claims.

Flexible Spending Trust Fund – Revenues consist of employee payroll withholdings. Expenditures consist of various benefits provided to employees.

**Agency Funds** - 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.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**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. In accordance with P.L.2011 c.202, which became effective January 17, 2012, the District eliminated the April annual voter referendum on budgets which met the statutory tax levy cap limitations and the board of education members are elected at the November general election. 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. 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:23-2-2(f)1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23-2-11.

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, Exhibit C-2 and Exhibit D-3, includes all amendments to the adopted budget, if any.

Exhibit C-3 presents a reconciliation of the general fund revenues and special revenue fund revenues and expenditures from the budgetary basis of accounts as presented in the General Fund Budgetary Comparison Schedules and the Special Revenue Fund Budgetary Comparison Schedule to the GAAP basis of accounting as presented in the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds. Note that the District does not report encumbrances outstanding at fiscal year-end as expenditures in the general fund since the general fund budget follows modified accrual basis with the exception of the revenue recognition policy for the last state aid payments.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

**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 assigned fund balances at fiscal year-end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services.

Open encumbrances in the special revenue fund for which the District has received advances are reflected in the balance sheet as a reduction of the accounts receivables or as unearned revenue at fiscal year-end.

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.

**Cash and Cash Equivalents**

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.

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.

**Tuition Payable/Receivable**

Tuition rates for the fiscal year end June 30, 2016 were established by the receiving district based on estimated costs. The charges are subject to adjustment when the final costs have been determined.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

**Inventories**

Inventories are valued at cost, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when consumed rather than when purchased.

**Short-Term Interfund Receivables/Payables**

Short-term interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year. The amounts are eliminated in the governmental and business-type activities, which are presented as Internal Balances. Balances with fiduciary funds are not considered Internal Balances; therefore those balances are reported on the Statement of Net Position.

**Capital Assets**

Capital assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation. The District has established a threshold of \$2,000 for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the District are depreciated or amortized using the straight-line method over the following estimated lives:

Machinery & Equipment	3 – 20 Years
Buildings & Other Improvements	7 – 60 Years
Infrastructure	30 Years

**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 Government-Wide financial statements, under governmental activities, compensated absences are reported as an expenditure and noncurrent liabilities.



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

**Unearned Revenue**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied and is recorded as a liability until the revenue is both measureable and the District is eligible to realize the revenue.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, government fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are normally expected to be paid with expendable available financial resources.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumption that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Fund Balance**

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

- **Non-spendable** – This classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Non-spendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The School Board did not have any committed resources as of June 30, 2016.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

- Assigned – This classification includes amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District’s policy to consider restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, it is the District’s policy to consider amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

**Net Position**

Net position, represents the difference between summation of assets and deferred outflows of resources, and the summation of liabilities and deferred inflows of resources. Net position is classified in the following three components:

- Net Investment in Capital Assets – This component represents capital assets, net of accumulated depreciation, net of outstanding balances of borrowings used for acquisition, construction, or improvement of those assets.
- Restricted – Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Unrestricted – Net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

**Impact of Recently Issued Accounting Principles**

Adopted Accounting Pronouncements

For the year ended June 30, 2016, the District implemented GASB Statement No. 72, *Fair Value Measurement and Application*. As a result of implementing this statement, the District is required to measure certain investments at fair value for financial reporting purposes. In addition, the District is required to measure donated capital assets at acquisition value (an entry price); these assets were previously required to be measured at fair value. Statement No. 72 requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. Implementation of this Statement did not impact the District’s financial statements.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

The District implemented GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Implementation of this Statement did not impact the District's financial statements.

The District implemented GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. Implementation of this Statement did not impact the District's financial statements.

Recently Issued and Adopted Accounting Pronouncements

The GASB has issued the following Statements which will become effective in future fiscal years as shown below:

Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement will be effective for the year ended June 30, 2017. Management does not expect this Statement to impact the District's financial statements.

Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*. This Statement replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agency Employers and Agent Multi-Employer Plans*, for OPEB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB Plans. This Statement will be effective for the year ended June 30, 2018. Management has not yet determined the potential impact on the District's financial statements.

Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose information about those agreements. This Statement will be effective for the year ended June 30, 2017. Management does not expect this Statement to impact the District's financial statements.

Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This Statement will be effective for the year ended June 30, 2017. Management does not expect this Statement to impact the District's financial statements.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. This Statement will be effective for the year ended June 30, 2017. Management does not expect this Statement to impact the District's financial statements.

Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. This Statement will be effective for the year ended June 30, 2018. Management does not expect this Statement to impact the District's financial statements.

Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This Statement will be effective for the year ended June 30, 2018. Management does not expect this Statement to impact the District's financial statements.

Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, 68 and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This Statement will be effective for the year ended June 30, 2018. Management has not yet determined the potential impact on the District's financial statements.

**Bond Premiums, Discounts and Issuance Costs**

In the government-wide financial statements and in the proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when bonds are issued.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

As of June 30, 2016, the Pemberton Township School District has no debt outstanding.

**Deferred Loss on Refunding Debt**

Deferred loss on refunding debt arising from the issuance of the refunding bonds is recorded as deferred outflows of resources. It is amortized in a systematic and rational manner over the shorter of the duration of the related debt or the new debt issues as a component of interest expense.

As of June 30, 2016, the Pemberton Township School District has deferred loss on refunding debt.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

**Deferred Inflows/Outflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future periods and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Subsequent Events**

The District has evaluated subsequent events occurring after June 30, 2016 through the date of November 11, 2016, which is the date the financial statements were available to be issued. The following was noted:

On July 1, 2016, the School District entered a capital lease purchase agreement for Technology Equipment. The capital lease was approved in the amount of \$794,820.24 and at an annual interest rate of 0.00%. The lease has a term of three years.

**Note 2. Cash and Cash Equivalents**

**Cash Deposits**

**Custodial Credit Risk** – Custodial credit risk is the risk that, in the event of a bank failure, the Board's deposits may not be recovered. Although the Board does not have a formal policy regarding custodial credit risk, NJSA 17:9-41 et seq. requires that the governmental units shall deposit public funds in public depositories protected from loss under the provisions of GUDPA. Under the Act, the first \$250,000.00 of governmental deposits in each insured depository is protected by FDIC. Public fund owned by the Board in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, student activity may pass to the Board relative to the happening of a future condition. Such funds are shown as Uninsured and Uncollateralized in the schedule below. As of June 30, 2016, the District's bank balance of \$30,209,845 was exposed to custodial credit risk as follows:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

Insured Under FDIC	\$ 453,337
Collateralized by securities held by Pledging financial institution	28,081,501
Uninsured and uncollateralized	<u>1,675,007</u>
Total	<u>\$ 30,209,845</u>

**Investments**

New Jersey statutes permit the Board to purchase the following types of securities:

1. Bonds and other obligations of the United State or obligations guaranteed by the United States.
2. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank , which have a maturity date not greater than twelve months from the date of purchase.
3. New Jersey Cash Management Fund, New Jersey Asset and Rebate Management Fund and MBIA CLASS.

Custodial credit risk - This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District does not have custodial credit risk policies for investments.

Interest rate risk - This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk - Generally, credit risk is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. U.S. Government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure..

Concentrations - The District places no limit in the amount the District may invest in any one issuer

The District did not hold any investments at June 30, 2016.

**Note 3. Accounts Receivable**

Accounts receivable at June 30, 2016 consisted of accounts and intergovernmental receivables. All receivables are considered collectible in full due to the stable condition of state programs and the current fiscal year guarantee of federal funds. Accounts receivable as of fiscal year end for the School District's individual major and fiduciary funds, in the aggregate, are as follows:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 3. Accounts Receivable (continued):**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Proprietary Funds</u>	<u>Total</u>
Federal Government	\$ -	\$ 547,192	\$ -	\$ 233,152	\$ 780,344
State Government	390,847	-	3,268	5,585	399,700
Other	192,232	-	-	-	192,232
<b>Total</b>	<b>\$ 583,079</b>	<b>\$ 547,192</b>	<b>\$ 3,268</b>	<b>\$ 238,737</b>	<b>\$ 1,372,276</b>

**Note 4. Capital Assets**

The following schedule is a summarization of the general capital assets by source for the fiscal year ended June 30, 2016:

	<u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2016</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 1,458,200	\$ -	\$ -	\$ 1,458,200
Construction in Progress	10,915,619	-	-	10,915,619
Total capital assets not being depreciated	12,373,819	-	-	12,373,819
<u>Capital assets being depreciated:</u>				
Land Improvments	4,132,834	3,534	-	4,136,368
Buildings	72,131,815	-	-	72,131,815
Machinery & Equipment	14,551,449	2,035,094	(1,156,305)	15,430,238
Total capital assets being depreciated	90,816,098	2,038,628	(1,156,305)	91,698,421
<u>Less: accumulated depreciation</u>				
Land Improvments	(3,924,696)	(9,602)	-	(3,934,298)
Buildings	(24,884,976)	(1,349,328)	-	(26,234,304)
Machinery & Equipment	(10,379,849)	(1,203,109)	931,972	(10,650,986)
Total accumulated depreciation	(39,189,521)	(2,562,039)	931,972	(40,819,588)
Total capital assets being being depreciated, net	51,626,577	(523,411)	(224,333)	50,878,833
<b>Total</b>	<b>\$ 64,000,396</b>	<b>\$ (523,411)</b>	<b>\$ (224,333)</b>	<b>\$ 63,252,652</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 4. Capital Assets (continued):**

The following is a summary of proprietary fund type capital assets at June 30, 2016:

	June 30, <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	June 30, <u>2016</u>
<u>Capital assets being depreciated:</u>				
Machinery & Equipment	\$ 47,042	\$ -	\$ -	\$ 47,042
Total capital assets being depreciated	<u>47,042</u>	<u>-</u>	<u>-</u>	<u>47,042</u>
<u>Less: accumulated depreciation:</u>				
Machinery & Equipment	(47,042)	-	-	(47,042)
Total accumulated depreciation	<u>(47,042)</u>	<u>-</u>	<u>-</u>	<u>(47,042)</u>
Total capital assets being depreciated, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Note 5. Reserve Accounts**

**A. Capital Reserve**

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 01, 2015 to June 30, 2016 fiscal year is as follows:

Beginning Balance, July 1, 2015	\$ 7,615,806
Transfers per June Resolution	6,800,000
Utilization in Current Year Budget	<u>(2,000,000)</u>
Ending Balance, June 30, 2016	<u><u>\$ 12,415,806</u></u>



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 5. Reserve Accounts (continued):**

**B. Maintenance Reserve**

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(SI701)*. 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)

The activity of the maintenance reserve for the July 01, 2015 to June 30, 2016 fiscal year is as follows:

Beginning Balance, July 1, 2015	\$ 6,050,000
Transfers per June Resolution	<u>1,000,000</u>
Ending Balance, June 30, 2016	<u><u>\$ 7,050,000</u></u>

**C. Emergency Reserve**

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)

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 5. Reserve Accounts (continued):**

The activity of the maintenance reserve for the July 1, 2015 to June 30, 2016 fiscal year is as follows:

Beginning Balance, July 1, 2015	\$ 1,000,000
Transfers per June Resolution	<u>-</u>
Ending Balance, June 30, 2016	<u><u>\$ 1,000,000</u></u>

**D. Tuition Reserve**

A tuition reserve account may be established in accordance with *N.J.A.C.6A:23-3.1(f)* for tuition between two Boards of Education that are in a formal sending/receiving relationship. The maximum amount that may be restricted at year end is 10% of the estimated contract year. Upon certification of tuition rates in the second year following the contract year, full appropriation of the applicable year's reserve must be liquidated and any remaining balance related to that year must be reserved and budgeted for tax relief. The District's tuition reserve account balance of \$221,340 as of June 30, 2016 is comprised of \$121,340 established during 2014/2015 which will be used to pay for any tuition adjustments for the fiscal year ending June 30, 2016 and \$100,000 established during 2015/2016 which will be used to pay for any tuition adjustments for the fiscal year ending June 30, 2017.

**E. Federal Impact Aid Reserve**

Legislation (Assembly, No. 4084) has been introduced on May 6, 2013 in order to authorize the establishment of a legally restricted federal impact aid reserve account. The legislation states, "Federal impact aid reserve account in the case of a school district that receives federal impact aid pursuant to sections 8002, 8003, 8007, or 8008 of the Elementary and Secondary Education Act of 1965. A board of education may appropriate federal impact aid funds to establish or supplement the reserve account in the district's annual budget or through a transfer by board resolution at year end for withdrawal in any subsequent school year. The board, at its discretion, may use the funds in the reserve account to finance the district's general fund or to finance school facilities projects, in a manner consistent with federal law. The total amount of funds on deposit in the reserve account shall not be limited."

As permitted by P.L.2015, c.46 which amended *N.J.S.A. 18A:7F-41* a federal impact reserve account was established by the Board of Education of the Pemberton Township School District by transfer of \$1,316,165 on June 19, 2014 by board resolution for the amount of federal impact aid funds – general fund – received during the current fiscal year for use as general fund expenditures in subsequent years.

The activity of the Impact Aid reserve for the July 1, 2015 to June 30, 2016 fiscal year is as follows:

Beginning Balance, July 1, 2015	\$ 3,016,165
Transfers per June Resolution	<u>1,666,803</u>
Ending Balance, June 30, 2016	<u><u>\$ 4,682,968</u></u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 6. Long-Term Obligations**

During the fiscal year ended June 30, 2016 the following changes occurred in liabilities reported in the long-term debt:

	June 30, <u>2015</u>	<u>Increase</u>	<u>Decrease</u>	June 30, <u>2016</u>	Due Within <u>One Year</u>
GASB #45 - Other Post					
Employment Benefits	\$ 81,117	\$ -	\$ -	\$ 81,117	\$ -
Net Pension Liability	39,865,952	7,315,891	-	47,181,843	-
Compensated Absences Payable	1,991,506	-	(366,959)	1,624,547	-
<b>Total</b>	<b>\$ 41,938,575</b>	<b>\$ 7,315,891</b>	<b>\$ (366,959)</b>	<b>\$ 48,887,507</b>	<b>\$ -</b>

**A. Bonds Payable:**

As of June 30, 2016, the District had no bonds payable outstanding.

**B. Bonds Authorized But Not Issued:**

As of June 30, 2016, the District had no authorized but not issued bonds.

**C. Capital Leases**

As of June 30, 2016, the District had no capital leases outstanding.

**Note 7. Pension Obligations**

**A. Public Employees' Retirement System (PERS)**

**Plan Description** - The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PERS, please refer to Division's Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions/annrprts.shtml](http://www.state.nj.us/treasury/pensions/annrprts.shtml).

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**A. Public Employees' Retirement System (PERS) (continued):**

The following represents the membership tiers for PERS:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

**Basis of Presentation** - The schedules of employer allocations and the schedules of pension amounts by employer (collectively, the Schedules) present amounts that are considered elements of the financial statements of PERS or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of PERS or the participating employers. The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of PERS to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**Contributions** - The contribution policy for PERS is set by *N.J.S.A. 15A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2014 and 2013, the State's pension contribution was less than the actuarial determined amount. The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**A. Public Employees' Retirement System (PERS) (continued):**

**Three-Year Trend Information for PERS**

<b>Year Funded</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
6/30/2016	\$ 1,807,009	100%	\$ 47,181,843
6/30/2015	1,755,318	100%	39,865,952
6/30/2014	1,644,440	100%	40,279,091

**Components of Pension Liability** - At June 30, 2016, the District reported a liability of \$47,181,843 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of July 1, 2014, to the measurement date of June 30, 2015. The District's proportion of the net pension liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2015. The District's proportion measured as of June 30, 2015, was 0.21018% percent, which was a decrease of 0.00275% from its proportion measured as of June 30, 2014.

Collective Balances at June 30, 2016 and June 30, 2015

	<u>6/30/2016</u>	<u>6/30/2015</u>
Actuarial valuation date	July 1, 2015	July 1, 2014
Deferred Outflows of Resources	\$ 6,479,139	\$ 3,411,749
Deferred Inflows of Resources	\$ 1,194,647	\$ 2,375,794
Net Pension Liability	\$ 47,181,843	\$ 39,865,952
District's portion of the Plan's total Net Pension Liability	0.21018%	0.21293%

**Pension Expense and Deferred Outflows/Inflows of Resources** - For the year ended June 30, 2016, the District recognized pension expense of \$1,260,345. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**A. Public Employees' Retirement System (PERS) (continued):**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 5,066,953	\$ -
Net difference between expected and actual experience	1,125,593	
Net difference between projected and actual earnings on pension plan investments	-	758,593
Changes in proportion and differences between District contributions and proportionate share of contributions	286,593	436,054
	\$ 6,479,139	\$ 1,194,647

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2017	952,020
2018	952,020
2019	952,020
2020	1,545,970
2021	882,462
Thereafter	-

**Actuarial Assumptions** - The total pension asset/(liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>PERS</u>
Measurement date	June 30, 2015
Actuarial valuation date	July 1, 2014
Interest rate	7.90%
Salary scale	2012-2021 - 2.15-4.40% Based on Age Thereafter - 3.15-5.40% Based on Age
Inflation rate	3.01%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**A. Public Employees' Retirement System (PERS) (continued):**

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

**Long-Term Expected Rate of Return** - In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.21%
Total	100.00%	

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**A. Public Employees' Retirement System (PERS) (continued):**

**Discount Rate** - The discount rate used to measure the total pension liability was 4.90% as of June 30, 2015. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Sensitivity of the District's proportionate share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the District's proportionate share of the net pension liability as of June 30, 2015, calculated using the discount rate as disclosed above, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.90) or 1-percentage-point higher (5.90%) than the current rate:

	<u>Decrease</u> <u>(3.90%)</u>	<u>Discount</u> <u>(4.90%)</u>	<u>Increase</u> <u>(5.90%)</u>
District's proportionate share of the net pension liability	\$ 58,641,258	\$ 47,181,843	\$ 37,574,352

**B. Teachers' Pension and Annuity Fund (TPAF)**

**Plan Description** - The State of New Jersey, Teachers' Pension and Annuity Fund (TPAF) is a cost sharing multiple-employer defined benefit pension plan with a special-funding situation, by which the State of New Jersey (the State) is responsible to fund 100% of the employer contributions, excluding any local employer early retirement incentive (ERI) contributions. TPAF is administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about TPAF, please refer to Division's Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions/annrprts.shtml](http://www.state.nj.us/treasury/pensions/annrprts.shtml).

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



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**B. Teachers' Pension and Annuity Fund (TPAF) (continued):**

The following represents the membership tiers for TPAF:

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

Service retirement benefits of 1/55<sup>th</sup> of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit, and tier 5 before age 65 with 30 or more years of service credit. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age for his/her respective tier. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

**Basis of Presentation** - The schedules of employer and nonemployer allocations and the schedules of pension amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of TPAF and the State as an employer/nonemployer entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of TPAF or the State. The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of TPAF to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**Contributions** - The contribution policy for TPAF is set by *N.J.S.A 18A:66* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2015, the State's pension contribution was less than the actuarial determined amount.

**Special Funding Situation** - The employer contributions for local participating employers are legally required to be funded by the State in accordance with *N.J.S.A 18:66-33*. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**B. Teachers' Pension and Annuity Fund (TPAF) (continued):**

**Three-Year Trend Information for TPAF & Post Retirement Medical Contributions  
(Paid on behalf of the District)**

<b>Year Funded</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
6/30/2016	\$ 7,452,393	100%	-
6/30/2015	6,039,985	100%	-
6/30/2014	4,964,700	100%	-

**Teachers Pensions and Annuity Fund (TPAF)** - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers Pension and Annuity Fund (TPAF) and additions to/deductions from the TPAF's fiduciary net position have been determined on the same basis as they are reported by the TPAF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

	<u>TPAF</u>
Measurement date	June 30, 2015
Actuarial valuation date	July 1, 2014
Interest rate	7.90%
Salary scale	Varies Based On Experience
Inflation rate	2.50%

Mortality rates were based on the RP-2000 Health Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**B. Teachers' Pension and Annuity Fund (TPAF) (continued):**

**Long-Term Expected Rate of Return** - In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Cash	5.00%	0.53%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
US High Yield Bonds	2.00%	4.57%
US Equity Market	27.25%	5.63%
Foreign-Developed Equity	12.00%	6.22%
Emerging Market Equities	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmland	1.00%	4.61%
Private Equity	9.25%	9.15%
Commodities	1.00%	3.58%
Hedge Funds - MultiStrategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%
Total	<u>100%</u>	

**Discount Rate** - The discount rate used to measure the total pension liability was 4.13% as of June 30, 2015. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of employers' contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 7. Pension Obligations (continued):**

**B. Teachers' Pension and Annuity Fund (TPAF) (continued):**

to make projected future benefit payments of current plan members through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Pension plan fiduciary net position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS & TPAF financial report.

**Defined Contribution Retirement Plan (DCRP)** – The District contributes to the New Jersey Defined Contribution Retirement Program (DCRP) which is a defined contribution retirement benefit plan, along with life insurance and disability coverage, for its employees who are ineligible for PERS or TPAF.

When enrolled in the DCRP, members contribute 5.5 percent of their base salary to a tax-deferred investment account established with Prudential Financial, which jointly administers the DCRP investments with the Division of Pension and Benefits. Member contributions are matched by a 3 percent employer contribution. For the year ended June 30, 2016, employee contributions totaled \$76,860, and the District recognized pension expense of \$56,545.

Employees are immediately vested in their own contributions and earnings on those contributions and become vested in District contributions and earnings on District contributions after commencement of their second year of employment, with some exceptions. Nonvested District contributions and earnings are forfeited upon separation from covered employment. Such forfeitures are reverted back to a forfeiture account for the employer and may be used to reduce pension expenses. For the year ended June 30, 2016, the District did not apply forfeitures to reduce the District's pension expense.

**Note 8. Post-Retirement Benefits**

P.L. 1987, c. 384 and P.L. 1990, c.6 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, 2015, there were 107,314 retirees receiving post-retirement medical benefits, and the state contributed \$1.25 billion on their behalf. 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 benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in Fiscal Year 2015.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2016**

**Note 9. 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:

<b>Fiscal Year</b>	<b>District Contributions</b>	<b>Interest Earned</b>	<b>Amount Reimbursed</b>	<b>Ending Balance</b>
2015-2016	\$ 104,938	\$ -	\$ 48,199	\$ 520,490
2014-2015	102,589	-	125,597	463,751
2013-2014	100,558	-	64,573	486,759

**Note 10. Contingent Liabilities**

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2016 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying combined financial statements for such contingencies.

**Note 11. 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.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 12. Interfund Receivables and Payables**

Individual fund receivables/payables balances at June 30, 2016 are as follows:

<b>Fund</b>	<b>Interfund Receivable</b>	<b>Interfund Payable</b>
General Fund	\$ 244,897	\$ 127,202
Special Revenue Fund	-	2,898
Food Service Fund	127,202	-
SACC/WACC Fund	-	131,324
Bakery/Catering Fund	-	88,235
Internal Services Fund	1,596	-
Fiduciary Funds	-	24,036
	<u>\$ 373,695</u>	<u>\$ 373,695</u>

The interfund receivables and payables above predominately resulted from payment made by certain funds on behalf of other funds. All interfund balances are expected to be repaid within one year.

The summary of interfund transfers follows:

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	\$ 2,129,886	\$ 2,258,620
Special Revenue Fund	-	2,898
Food Service Fund	1,616,545	1,538,841
SACC/WACC Fund	512,848	540,685
Bakery/Catering Fund	120,804	23,269
Internal Services Fund	3,133	4,193
Fiduciary Funds	5,290	20,000
	<u>\$ 4,388,506</u>	<u>\$ 4,388,506</u>

The purpose of interfun transfers were for the liquidation of prior year interfund receivables and payables and for payments made on behalf of other funds.

**Note 13. Fund Balance Disclosures**

**General Fund (Exhibit B-1)** – Of the \$24,312,771 General Fund fund balance at June 30, 2016, \$0 is restricted for current year Excess Surplus; \$100,000 is restricted for a tuition reserve; \$121,340 is restricted for tuition reserve designated for subsequent year’s expenditures; \$1,000,000 is restricted for a emergency reserve; \$7,050,000 is restricted for required maintenance; \$8,115,806 is restricted for capital reserve; \$4,300,000 is restricted for a capital reserve designated for Subsequent Years Expenditures; \$4,682,968 is restricted to reserve for Impact Aid; \$4,774,234 is assigned to other purposes and \$(5,831,577) is unassigned.

**Special Revenue Fund (Exhibit B-1)** – Of the \$(283,726) Special Revenue Fund fund balance at June 30, 2016, \$(283,726) is unassigned.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 13. Fund Balance Disclosures (continued):**

**Capital Projects Fund (Exhibit B-1)** – Of the \$436,948 Capital Fund fund balance at June 30, 2016, \$436,948 is restricted for Capital Projects.

**Note 14. 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:

ING Life Insurance and Annuity Co.	VALIC
Lincoln Investment Planning, Inc.	AXA Equitable
Advanced Asset Planning Service	MetLife

**Note 15. 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 position 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, 2016 is \$1,624,547.

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, 2016 no liability existed for compensated absences in the proprietary fund types.

**Note 16. 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. As of June 30, 2016, the balance in the IBNR Claims Reserve is \$340,549.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 17. 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 Restricted Fund Balance – Excess Surplus is a required calculation pursuant to the New Jersey School Funding Reform Act of 2008 (SFRA). New Jersey school districts are required to restrict 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. The excess fund balance at June 30, 2016 is \$0.

**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 for fiscal year 2015:

	<u><b>6/30/2015</b></u>
Annual Required Contribution (ARC)	\$ 14,620
Interest on the Net OPEB Obligation	144
Adjustment to the ARC	<u>(543)</u>
Annual OPEB Cost	14,221
Contributions Made	<u>(944)</u>
Increase in Net OPEB Obligation	13,277
Net OPEB, Beginning of Year	65,967
Revaluation of Net OPEB	<u>1,873</u>
Net OPEB, End of Year	<u><u>\$ 81,117</u></u>
Percentage of Annual OPEB Cost Contributed	6.9%



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

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

The funded status of the plan as of June 30, 2016 was as follows:

Actuarial Accrued Liability (AAL)	\$ 81,117
Actuarial Value of Plan Assets	<u>-</u>
Unfunded Actuarial Accrued Liability	<u>\$ 81,117</u>
Funded Ration	0.0%
Covered Payroll	N/A
UAAL as a Percentage of Covered Payroll	N/A

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 emphases 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 4.5 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 \$944 per year for calendar year 2014. We assumed health care costs would increase annually at a rate of 4.5%.

The Pemberton Township School District currently has nine 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, 2016, was \$81,117.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2016**

**Note 19. Deficit Fund Balances**

The District has a deficit fund balance of \$5,831,577 in the General Fund and \$283,726 in the Special Revenue Fund as of June 30, 2016 as reported in the fund statements (modified accrual basis). *N.J.S.A.* 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to *N.J.S.A.* 18A:22-44.2 any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District deficit in the GAAP funds statements of \$5,831,577 is less than the last two state aid payments.

**Note 20. Deficit in Net Position**

**Unrestricted Net Position** – The School District had a deficit in unrestricted net position for the Governmental Activities in the amount of \$49,718,318 at June 30, 2016. The primary causes of this deficit includes the District not recognizing the receivable for the last two state aid payments and the recording of long-term liabilities for compensated absences and net pension liability. In accordance with full accrual accounting, which is the basis of accounting for Exhibit A-1, Statement of Net position, such liabilities are required to be recorded in the period in which they are incurred. However, in accordance with the rules and regulations that govern the District in the formulation of their annual budget (see Note 1), compensated absences that relate to future services, or that are contingent on a specific event outside the control of the District and its employees, are funded in the period in which such services are rendered or in which such events take place. Therefore, this deficit in unrestricted net position for governmental activities does not indicate that the District is facing financial difficulties.

**REQUIRED SUPPLEMENTARY INFORMATION - PART II**

*This page intentionally left blank*

### C. Budgetary Comparison Schedules

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016				POSITIVE/ (NEGATIVE)
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	FINAL TO ACTUAL
<b>Revenues:</b>					
<b>Local Sources:</b>					
Local Tax Levy	\$ 12,942,946	\$ -	\$ 12,942,946	\$ 12,942,946	\$ -
Tuition	300,000	-	300,000	377,569	77,569
Transportation	50,000	-	50,000	36,876	(13,124)
Interest Earned on Maintenance Reserve	250	-	250	-	(250)
Interest Earned on Capital Reserve	500	-	500	-	(500)
Miscellaneous	350,000	-	350,000	856,314	506,314
<b>Total Local Sources</b>	<b>13,643,696</b>	<b>-</b>	<b>13,643,696</b>	<b>14,213,705</b>	<b>570,009</b>
<b>State Sources:</b>					
Categorical Special Education Aid	2,619,559	-	2,619,559	2,619,559	-
Equalization Aid	44,411,804	-	44,411,804	44,411,804	-
Categorical Security Aid	1,269,289	-	1,269,289	1,269,289	-
Adjustment Aid	32,569,241	-	32,569,241	32,569,241	-
Categorical Transportation Aid	2,475,702	-	2,475,702	2,475,702	-
School Choice Aid	40,590	-	40,590	40,590	-
PARCC Readiness Aid	47,520	-	47,520	47,520	-
Per Pupil Growth Aid	47,520	-	47,520	47,520	-
Extraordinary Aid	112,368	-	112,368	377,797	265,429
Nonpublic Transportation Aid	-	-	-	13,050	13,050
<b>Nonbudgeted:</b>					
On-Behalf TPAF Pension Contributions	-	-	-	3,401,795	3,401,795
On-Behalf TPAF Medical Contributions	-	-	-	4,050,598	4,050,598
Reimbursed TPAF Social Security Contributions	-	-	-	3,211,632	3,211,632
<b>Total State Sources</b>	<b>83,593,593</b>	<b>-</b>	<b>83,593,593</b>	<b>94,536,097</b>	<b>10,942,504</b>
<b>Federal Sources:</b>					
Impact Aid	1,200,000	-	1,200,000	1,666,803	466,803
Medicaid Reimbursement	138,705	-	138,705	371,540	232,835
<b>Total Federal Services</b>	<b>1,338,705</b>	<b>-</b>	<b>1,338,705</b>	<b>2,038,343</b>	<b>699,638</b>
<b>Total Revenues</b>	<b>\$ 98,575,994</b>	<b>\$ -</b>	<b>\$ 98,575,994</b>	<b>\$ 110,788,145</b>	<b>\$ 12,212,151</b>
<b>Expenditures:</b>					
<b>Current Expense:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>					
Preschool/Kindergarten	\$ 1,643,019	\$ (84,420)	\$ 1,558,599	\$ 1,539,373	\$ 19,226
Grades 1 - 5	9,771,971	620	9,772,591	9,751,872	20,719
Grades 6 - 8	5,554,332	(24,269)	5,530,063	5,447,861	82,202
Grades 9 - 12	6,269,123	314,369	6,583,492	6,512,864	70,628
<b>Regular Programs - Home Instruction:</b>					
Salaries of Teachers	200,000	(54,840)	145,160	145,160	-
Other Purchased Services	10,000	-	10,000	4,348	5,652
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	823,575	(184,879)	638,696	588,663	50,033
<b>Purchased Professional/</b>					
Educational Services	160,615	17,719	178,334	168,278	10,056
Purchased Technical Services	252,000	920	252,920	244,109	8,811
Other Purchased Services	157,433	9,263	166,696	112,897	53,799
General Supplies	1,030,118	236,044	1,266,162	1,068,282	197,880
Textbooks	273,712	(59,897)	213,815	99,442	114,373
Other Objects	76,204	(3,000)	73,204	63,808	9,396
<b>Total Regular Programs - Instruction</b>	<b>26,222,102</b>	<b>167,630</b>	<b>26,389,732</b>	<b>25,746,957</b>	<b>642,775</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Cognitive - Mild:					
Salaries of Teachers	147,585	(147,585)	-	-	-
Other Salaries for Instruction	77,365	(77,365)	-	-	-
Other Purchased Services	1,599	(1,000)	599	-	599
General Supplies	7,191	-	7,191	490	6,701
Textbooks	1,500	-	1,500	-	1,500
Other Objects	750	-	750	-	750
<b>Total Cognitive - Mild</b>	<b>235,990</b>	<b>(225,950)</b>	<b>10,040</b>	<b>490</b>	<b>9,550</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	366,722	(1,483)	365,239	350,179	15,060
Other Salaries for Instruction	181,267	12,328	193,595	189,840	3,755
Purchased Professional/ Educational Services	346	44	390	140	250
Other Purchased Services	1,675	500	2,175	899	1,276
General Supplies	13,150	(393)	12,757	8,628	4,129
Textbooks	6,500	-	6,500	-	6,500
Other Objects	1,000	-	1,000	-	1,000
<b>Total Learning and/or Language Disabilities</b>	<b>570,660</b>	<b>10,996</b>	<b>581,656</b>	<b>549,686</b>	<b>31,970</b>
Behavioral Disabilities:					
Salaries of Teachers	90,160	(90,160)	-	-	-
Other Salaries for Instruction	47,730	(47,730)	-	-	-
General Supplies	2,000	-	2,000	1,396	604
Textbooks	4,000	-	4,000	-	4,000
Other Objects	500	-	500	-	500
<b>Total Behavioral Disabilities</b>	<b>144,390</b>	<b>(137,890)</b>	<b>6,500</b>	<b>1,396</b>	<b>5,104</b>
Multiple Disabilities:					
Salaries of Teachers	919,588	185,213	1,104,801	1,047,085	57,716
Other Salaries for Instruction	664,308	75,935	740,243	715,389	24,854
Other Purchased Services	3,300	-	3,300	819	2,481
General Supplies	29,215	(2,750)	26,465	13,153	13,312
Textbooks	5,150	-	5,150	-	5,150
Other Objects	1,600	-	1,600	400	1,200
<b>Total Multiple Disabilities</b>	<b>1,623,161</b>	<b>258,398</b>	<b>1,881,559</b>	<b>1,776,846</b>	<b>104,713</b>
Resource Room:					
Salaries of Teachers	5,649,492	(67,641)	5,581,851	5,563,830	18,021
Other Salaries for Instruction	831,789	(64,946)	766,843	709,430	57,413
Purchased Professional Services	9,510	2,500	12,010	7,995	4,015
Other Purchased Services	12,675	-	12,675	4,818	7,857
General Supplies	40,986	(2,250)	38,736	10,448	28,288
Textbooks	19,155	(3,580)	15,575	-	15,575
Other Objects	1,000	-	1,000	-	1,000
<b>Total Resource Room</b>	<b>6,564,607</b>	<b>(135,917)</b>	<b>6,428,690</b>	<b>6,296,521</b>	<b>132,169</b>
Preschool Disabilities - Full Time:					
Salaries of Teachers	246,149	1,518	247,667	239,130	8,537
Other Salaries for Instruction	189,205	40,100	229,305	223,086	6,219
Other Purchased Services	1,000	-	1,000	-	1,000
General Supplies	10,600	-	10,600	3,373	7,227
Other Objects	2,500	-	2,500	-	2,500



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Total Preschool Handicapped - Full Time	449,454	41,618	491,072	465,589	25,483
Total Special Education	9,588,262	(188,745)	9,399,517	9,090,528	308,989
Basic Skills/Remedial:					
Salaries of Teachers	767,948	276,607	1,044,555	1,036,057	8,498
Other Salaries for Instruction	340,605	(168,266)	172,339	167,864	4,475
Other Purchased Services	400	-	400	-	400
General Supplies	2,000	(1,000)	1,000	-	1,000
Total Basic Skills/Remedial	1,110,953	107,341	1,218,294	1,203,921	14,373
Bilingual Education:					
Salaries of Teachers	286,618	2,366	288,984	241,711	47,273
Other Purchased Services	257	-	257	-	257
General Supplies	1,933	(1,150)	783	209	574
Textbooks	-	150	150	150	-
Total Bilingual Education	288,808	1,366	290,174	242,070	48,104
Vocational Programs - Local Instruction:					
Other Purchased Services	4,000	(1,000)	3,000	2,031	969
General Supplies	4,371	163	4,534	2,651	1,883
Total Vocational Programs-Local Instruction	8,371	(837)	7,534	4,682	2,852
School Sponsored Cocurricular Activities:					
Salaries	318,735	724	319,459	311,491	7,968
Purchased Services	10,000	816	10,816	10,199	617
Total School Sponsored Cocurricular Activities	328,735	1,540	330,275	321,690	8,585
School Sponsored Athletics - Instruction:					
Salaries	280,000	42,800	322,800	316,756	6,044
Purchased Services	77,969	16,614	94,583	94,494	89
Supplies and Materials	92,980	11,000	103,980	100,996	2,984
Total School Sponsored Athletics - Instruction	450,949	70,414	521,363	512,246	9,117
Before/After School Programs:					
Salaries	232,361	(9,441)	222,920	152,856	70,064
Other Salaries for Instruction	2,000	(551)	1,449	433	1,016
Total Before/After School Programs	234,361	(9,992)	224,369	153,289	71,080
Summer School - Instruction:					
Salaries	109,194	(399)	108,795	108,795	-
Salaries of Principals & Assistant Principals	-	2,646	2,646	2,646	-
Total Summer School - Instruction	109,194	2,247	111,441	111,441	-
Alternative Education Program - Instruction:					
Salaries	668,977	(63,533)	605,444	477,091	128,353
Other Salaries for Instruction	22,658	31,212	53,870	53,720	150
Purchased Professional & Technical Services	11,000	-	11,000	9,400	1,600
General Supplies	15,500	-	15,500	14,532	968
Textbooks	10,000	(6,000)	4,000	-	4,000
Other Objects	9,000	-	9,000	-	9,000

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Total Alternative Education Program - Instruction	737,135	(38,321)	698,814	554,743	144,071
Alternative Education Program - Support Services:					
Salaries	200,759	32,321	233,080	215,128	17,952
Purchased Professional & Technical Services	30,000	-	30,000	18,178	11,822
Other Purchased Services	81,200	-	81,200	1,200	80,000
Supplies & Materials	6,500	6,187	12,687	9,086	3,601
Total Alternative Education Program - Support Services	318,459	38,508	356,967	243,592	113,375
Total - Instruction	39,397,329	151,151	39,548,480	38,185,159	1,363,321
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - State Regular	136,133	19,825	155,958	155,464	494
Tuition to Other LEA's - State Special	-	2,000	2,000	1,907	93
Tuition to County Vocational School District - Regular	732,320	52,728	785,048	785,047	1
Tuition to County Vocational School District - Special	73,232	(4,967)	68,265	68,265	-
Tuition to CSSD & Regional Day School	1,428,128	14,935	1,443,063	1,443,063	-
Tuition to Private Schools for the Handicapped - State	800,016	(348,789)	451,227	414,241	36,986
Tuition to Private Schools for the Handicapped - Out of State	-	69,908	69,908	69,908	-
Tuition - State Facilities	229,301	-	229,301	229,301	-
Tuition - Other	49,000	253,705	302,705	302,705	-
Total Undistributed Expenditures - Instruction	3,448,130	59,345	3,507,475	3,469,901	37,574
Attendance & Social Work Services:					
Salaries	127,550	9,809	137,359	137,194	165
Salaries of Family Liaisons & Comm. Parent Inv. Specialists	108,548	(1,692)	106,856	106,267	589
Total Attendance & Social Work Services	236,098	8,117	244,215	243,461	754
Health Services:					
Salaries	894,039	35,989	930,028	920,394	9,634
Purchased Professional & Technical Services	55,361	(3,657)	51,704	26,632	25,072
Other Purchased Services	493,852	(5,277)	488,575	445,502	43,073
Supplies and Materials	40,532	48	40,580	28,363	12,217
Total Health Services	1,483,784	27,103	1,510,887	1,420,891	89,996
Other Support Services - Students - Related Services:					
Salaries	889,904	(31,546)	858,358	857,577	781
Purchased Technical Services	10,000	-	10,000	9,319	681
Supplies and Materials	15,000	-	15,000	10,830	4,170
Total Other Support Services - Students - Related - Services	914,904	(31,546)	883,358	877,726	5,632
Other Support Services - Students - Extra Services:					
Purchased Professional/Educational Services	1,368,337	39,130	1,407,467	1,305,326	102,141
Total Other Support Services - Students - Extra Services	1,368,337	39,130	1,407,467	1,305,326	102,141

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	1,704,399	(41,849)	1,662,550	1,622,709	39,841
Salaries of Secretarial & Clerical Assistants	7,656	(2,000)	5,656	-	5,656
Purchased Professional/Educational Services	1,900	500	2,400	500	1,900
Purchased Technical Services	3,500	-	3,500	-	3,500
Other Purchased Services	5,275	40,000	45,275	29,651	15,624
Supplies and Materials	82,109	(50,000)	32,109	21,854	10,255
<b>Total Other Support Services - Students - Regular</b>	<b>1,804,839</b>	<b>(53,349)</b>	<b>1,751,490</b>	<b>1,674,714</b>	<b>76,776</b>
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	2,458,990	(156,782)	2,302,208	2,248,297	53,911
Salaries of Secretarial & Clerical Assistants	394,640	(814)	393,826	389,249	4,577
Purchased Professional/Educational Services	100,000	300	100,300	60,565	39,735
Miscellaneous Purchased Services	60,000	-	60,000	21,625	38,375
Supplies and Materials	210,000	(98,856)	111,144	56,639	54,505
Other Objects	2,000	-	2,000	1,200	800
<b>Total Other Support Services - Students - Special - Services</b>	<b>3,225,630</b>	<b>(256,152)</b>	<b>2,969,478</b>	<b>2,777,575</b>	<b>191,903</b>
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	880,165	25,018	905,183	905,183	-
Salaries of Other Professional Staff	123,775	9,403	133,178	103,541	29,637
Salaries of Secretarial & Clerical Assistants	93,445	(8,073)	85,372	85,371	1
Unused Vacation Pay to Term./Retired Staff	-	30,679	30,679	30,678	1
Salaries of Facilitators, Math & Literacy	167,637	3,267	170,904	170,903	1
Purchased Professional/Educational Services	214,000	10,388	224,388	216,982	7,406
Other Purchased Services	68,500	(7,299)	61,201	53,369	7,832
Supplies and Materials	40,176	(13,258)	26,918	15,719	11,199
<b>Total Improvement of Instruction Services/Other Support Services - Instructional Staff</b>	<b>1,587,698</b>	<b>50,125</b>	<b>1,637,823</b>	<b>1,581,746</b>	<b>56,077</b>
Educational Media Services/School Library:					
Salaries	1,252,231	(4,986)	1,247,245	1,239,115	8,130
Salaries of Technology Coordinators	89,673	6,652	96,325	65,206	31,119
Purchased Professional&Technical Services	256,534	519,247	775,781	574,361	201,420
Other Purchased Services	22,575	6,800	29,375	16,772	12,603
Supplies and Materials	1,519,998	(16,593)	1,503,405	1,272,629	230,776
<b>Total Educational Media Services/School Library</b>	<b>3,141,011</b>	<b>511,120</b>	<b>3,652,131</b>	<b>3,168,083</b>	<b>484,048</b>
Instructional Staff Training Services:					
Purchased Professional/Educational Services	17,925	-	17,925	-	17,925
<b>Total Instructional Staff Training Services</b>	<b>17,925</b>	<b>-</b>	<b>17,925</b>	<b>-</b>	<b>17,925</b>
Support Services General Administration:					
Salaries	235,480	-	235,480	229,764	5,716
Unused Vacation Pay to Term./Retired Staff	-	7,818	7,818	7,818	-
Legal Services	125,000	1,677	126,677	126,677	-
Audit Fees	37,000	13,250	50,250	45,309	4,941
Architectural/Engineering Fees	82,000	(1,677)	80,323	-	80,323
Other Purchased Professional Services	77,500	(3,250)	74,250	62,617	11,633

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services General Administration (continued):					
Telephone/Communications	490,600	83,520	574,120	334,826	239,294
BOE Other Purchased Services	4,000	2,006	6,006	6,005	1
Other Purchased Services	76,760	12,622	89,382	87,335	2,047
General Supplies	12,500	3,816	16,316	12,584	3,732
Judgments Against School District	10,000	-	10,000	10,000	-
BOE Membership Dues & Fees	27,000	-	27,000	25,330	1,670
<b>Total Support Services General Administration</b>	<b>1,177,840</b>	<b>119,782</b>	<b>1,297,622</b>	<b>948,265</b>	<b>349,357</b>
Support Services School Administration:					
Salaries of Principals&Assistant Principals	1,650,638	238,039	1,888,677	1,840,855	47,822
Salaries of Secretarial & Clerical Assistants	848,996	1,393	850,389	825,492	24,897
Other Salaries	296,130	(5,794)	290,336	283,294	7,042
Unused Vacation Pay to Term./Retired Staff	-	46,719	46,719	46,718	1
Other Purchased Services	15,110	(243)	14,867	1,155	13,712
Supplies and Materials	24,880	1,169	26,049	19,752	6,297
<b>Total Support Services School Administration</b>	<b>2,835,754</b>	<b>281,283</b>	<b>3,117,037</b>	<b>3,017,266</b>	<b>99,771</b>
Central Services:					
Salaries	955,675	1,233	956,908	900,996	55,912
Unused Vacation Pay to Term./Retired Staff	-	8,976	8,976	8,975	1
Purchased Professional Services	37,100	(8,975)	28,125	14,695	13,430
Purchased Technical Services	27,800	-	27,800	24,393	3,407
Other Purchased Services	18,595	-	18,595	10,016	8,579
Supplies and Materials	184,855	3,735	188,590	104,487	84,103
Expenditures	62,300	-	62,300	55,503	6,797
<b>Total Central Services</b>	<b>1,286,325</b>	<b>4,969</b>	<b>1,291,294</b>	<b>1,119,065</b>	<b>172,229</b>
Administrative Information Technology:					
Salaries	545,266	(8,976)	536,290	530,602	5,688
Unused Vacation Pay to Term./Retired Staff	-	6,964	6,964	6,964	-
Purchased Technical Services	141,570	-	141,570	82,468	59,102
<b>Total Administrative Information Technology</b>	<b>686,836</b>	<b>(2,012)</b>	<b>684,824</b>	<b>620,034</b>	<b>64,790</b>
Allowable Maintenance for School Facilities:					
Salaries	-	243,149	243,149	243,149	-
Cleaning, Repair & Maintenance Services	10,000	(10,000)	-	-	-
<b>Total Allowable Maintenance for School Facilities</b>	<b>10,000</b>	<b>233,149</b>	<b>243,149</b>	<b>243,149</b>	<b>-</b>
Custodial Services:					
Salaries	3,378,509	(192,181)	3,186,328	3,159,206	27,122
Unused Vacation Pay to Term./Retired Staff	-	15,774	15,774	15,774	-
Purchased Professional&Technical Services	89,500	(27,000)	62,500	27,591	34,909
Cleaning, Repair & Maintenance Services	629,728	108,226	737,954	611,631	126,323
Other Purchased Property Services	105,000	14,228	119,228	114,880	4,348
Insurance	607,577	(13,390)	594,187	594,187	-
Miscellaneous Purchased Services	35,600	(7,800)	27,800	8,711	19,089
General Supplies	781,180	32,819	813,999	746,943	67,056
Energy (Electricity)	1,150,000	36,000	1,186,000	1,181,948	4,052
Energy (Gas)	490,000	(90,186)	399,814	353,899	45,915
Other Objects	10,174	-	10,174	6,373	3,801
<b>Total Custodial Services</b>	<b>7,277,268</b>	<b>(123,510)</b>	<b>7,153,758</b>	<b>6,821,143</b>	<b>332,615</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Care & Upkeep of Grounds:					
Salaries	130,261	10,832	141,093	137,345	3,748
Total Care and Upkeep of Grounds	130,261	10,832	141,093	137,345	3,748
Security:					
Salaries	1,023,099	(23,377)	999,722	993,766	5,956
Unused Vacation Pay to Term./Retired Staff	-	9,074	9,074	9,073	1
Purchased Professional & Technical Services	105,000	(82,803)	22,197	14,576	7,621
Cleaning, Repair & Maintenance Services	3,000	-	3,000	2,937	63
General Supplies	51,000	-	51,000	37,911	13,089
Total Security	1,182,099	(97,106)	1,084,993	1,058,263	26,730
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home & School) - Regular	2,001,241	(127,671)	1,873,570	1,675,213	198,357
Salaries for Pupil Transportation (Between Home & School) - Special Education	841,985	151,696	993,681	991,226	2,455
Unused Vacation Pay to Term./Retired Staff	7,214	328	7,542	7,541	1
Cleaning, Repair & Maintenance Services	100,000	7,436	107,436	101,373	6,063
Contracted Services (Between Home & School) Vendors	80,000	7,113	87,113	87,113	-
Contracted Services (Aid in Lieu of Payments) - Nonpublic Schools	575,000	98,005	673,005	673,004	1
Miscellaneous Purchased Services - Transportation	91,332	4,532	95,864	93,893	1,971
Supplies and Materials	922,000	(88,008)	833,992	603,267	230,725
Miscellaneous Expenditures	3,000	-	3,000	766	2,234
Total Student Transportation Services	4,621,772	53,431	4,675,203	4,233,396	441,807
Unallocated Benefits Employee Benefits:					
Social Security	1,771,504	(1,525)	1,769,979	1,620,972	149,007
PERS Contributions	2,011,000	(147,446)	1,863,554	1,863,554	-
Workmen's Compensation	783,536	92,177	875,713	871,912	3,801
Health Benefits	17,878,428	(923,012)	16,955,416	15,739,237	1,216,179
Tuition Reimbursements	130,000	-	130,000	122,076	7,924
Unused Vacation Pay to Term./Retired Staff	200,000	439,324	639,324	639,324	-
Total Unallocated Benefits - Employee Benefits	22,774,468	(540,482)	22,233,986	20,857,075	1,376,911
Nonbudgeted:					
On-Behalf TPAF Pension Contributions	-	-	-	3,401,795	(3,401,795)
On-Behalf TPAF Medical Contributions	-	-	-	4,050,598	(4,050,598)
Reimbursed TPAF Social Security Contributions	-	-	-	3,211,632	(3,211,632)
Total Undistributed Expenditures	59,210,979	294,229	59,505,208	66,238,449	(6,733,241)
Total Expenditures - Current Expense	98,608,308	445,380	99,053,688	104,423,608	(5,369,920)

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Capital Outlay:					
Interest Deposit on Maintenance Reserve	250	-	250	-	250
Interest Deposit on Capital Reserve	500	-	500	-	500
Equipment:					
Regular Programs - Instruction:					
Grades 1 - 5	2,453	6,261	8,714	6,088	2,626
Grades 6 - 8	7,613	13,880	21,493	20,826	667
Grades 9 - 12	11,200	-	11,200	7,000	4,200
Multiple Disabilities	1,000	-	1,000	-	1,000
Resource Room	1,000	-	1,000	-	1,000
Undistributed Expenditures:					
Other Support Services - Instructional Staff	12,904	147,807	160,711	108,239	52,472
Administrative Information Technology	8,776	3,710	12,486	-	12,486
Custodial Services	91,455	40,255	131,710	89,610	42,100
Security	25,000	50,000	75,000	10,388	64,612
Student Transportation:					
Non-Instructional Transportation	-	6,252	6,252	6,251	1
School Bus - Regular	425,000	99,805	524,805	524,805	-
School Bus - Special Equipment	-	338,748	338,748	335,352	3,396
<b>Total Equipment</b>	<b>587,151</b>	<b>706,718</b>	<b>1,293,869</b>	<b>1,108,559</b>	<b>185,310</b>
Facilities Acquisition & Construction Services:					
Other Purchased Professional/Technical Services	737,600	(51,830)	685,770	193,586	492,184
Construction Services	2,950,400	1,778,238	4,728,638	1,032,323	3,696,315
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>4,188,499</b>
<b>Total Capital Outlay</b>	<b>4,275,151</b>	<b>2,433,126</b>	<b>6,708,277</b>	<b>2,334,468</b>	<b>4,373,809</b>
Adult Education - Local - Instruction:					
Salaries of Teachers	10,000	-	10,000	-	10,000
Salaries of Clerical	6,000	-	6,000	-	6,000
Personal Services - Employee Benefits	1,600	-	1,600	-	1,600
<b>Total Adult Education - Local Instruction</b>	<b>17,600</b>	<b>-</b>	<b>17,600</b>	<b>-</b>	<b>17,600</b>
<b>Total Special Schools</b>	<b>17,600</b>	<b>-</b>	<b>17,600</b>	<b>-</b>	<b>17,600</b>
<b>Total Expenditures</b>	<b>102,901,059</b>	<b>2,878,506</b>	<b>105,779,565</b>	<b>106,758,076</b>	<b>(978,511)</b>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources(Uses)	(4,325,065)	(2,878,506)	(7,203,571)	4,030,069	11,233,640

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	JUNE 30, 2016				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Financing Sources/(Uses):					
Operating Transfer Out - Charter Schools	-	(12,831)	(12,831)	(12,831)	-
Operating Transfer Out - Special Revenue	(705,264)	705,264	-	-	-
Operating Transfer Out - Bakery/Catering Program	-	-	-	(120,804)	(120,804)
Operating Transfer In-Contribution to Whole School Reform	55,170,746	-	55,170,746	53,851,648	(1,319,098)
Operating Transfer Out - Contribution to Whole School Reform	(55,170,746)	-	(55,170,746)	(53,851,648)	1,319,098
<b>Total Other Financing Sources/(Uses)</b>	<b>(705,264)</b>	<b>692,433</b>	<b>(12,831)</b>	<b>(133,635)</b>	<b>(120,804)</b>
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures	(5,030,329)	(2,186,073)	(7,216,402)	3,896,434	11,112,836
Fund Balances, July 1	28,562,333	-	28,562,333	28,562,333	-
Fund Balances, June 30	<u>\$ 23,532,004</u>	<u>\$ (2,186,073)</u>	<u>\$ 21,345,931</u>	<u>\$ 32,458,767</u>	<u>\$ 11,112,836</u>

RECAPITULATION OF BUDGET TRANSFERS:

Prior Year Encumbrances	<u>\$ 2,186,073</u>
Total	<u><u>\$ 2,186,073</u></u>

RECAPITULATION OF FUND BALANCE:

Restricted Fund Balance:	
Tuition Reserve	\$ 100,000
Tuition Reserve - Designated for Subsequent Year's Expenditures	121,340
Emergency Reserve	1,000,000
Maintenance Reserve	7,050,000
Capital Reserve	8,115,806
Capital Reserve - Designated for Subsequent Year's Expenditures	4,300,000
Reserve for Impact Aid	4,682,968
Assigned Fund Balance:	
Excess Surplus - Designated for Subsequent Year's Expenditures	3,208,497
Designated for Subsequent Year's Expenditures	119,260
Year-End Encumbrances	1,565,737
Unassigned Fund Balance	<u>2,195,159</u>
Subtotal	<u>32,458,767</u>
Reconciliation to Governmental Funds Statements (GAAP):	
Last Two State Aid Payments Not Recognized on GAAP Basis	<u>(8,145,996)</u>
Fund Balance per Governmental Funds (GAAP)	<u><u>\$ 24,312,771</u></u>

*This page intentionally left blank*



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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
<b>Revenues:</b>												
Local Sources:												
Local Tax Levy												
Tuition	12,942,946	\$ -	\$ 12,942,946	\$ -	\$ -	\$ 12,942,946	\$ 12,942,946	\$ -	\$ 12,942,946	\$ 12,942,946	\$ -	\$ 12,942,946
Transportation	300,000	-	300,000	-	-	300,000	300,000	-	300,000	377,569	-	377,569
Interest Earned on Maintenance Reserve	50,000	-	50,000	-	-	50,000	50,000	-	50,000	36,876	-	36,876
Interest Earned on Capital Reserve	250	-	250	-	-	250	250	-	250	-	-	-
Miscellaneous	500	-	500	-	-	500	500	-	500	-	-	-
	350,000	-	350,000	-	-	350,000	350,000	-	350,000	856,314	-	856,314
<b>Total Local Sources</b>	<b>13,643,696</b>	<b>-</b>	<b>13,643,696</b>	<b>-</b>	<b>-</b>	<b>13,643,696</b>	<b>13,643,696</b>	<b>-</b>	<b>13,643,696</b>	<b>14,213,705</b>	<b>-</b>	<b>14,213,705</b>
<b>State Sources:</b>												
Categorical Special Education Aid	2,619,559	-	2,619,559	-	-	2,619,559	2,619,559	-	2,619,559	2,619,559	-	2,619,559
Equalization Aid	44,411,804	-	44,411,804	-	-	44,411,804	44,411,804	-	44,411,804	44,411,804	-	44,411,804
Categorical Security Aid	1,269,289	-	1,269,289	-	-	1,269,289	1,269,289	-	1,269,289	1,269,289	-	1,269,289
Adjustment Aid	32,569,241	-	32,569,241	-	-	32,569,241	32,569,241	-	32,569,241	32,569,241	-	32,569,241
Categorical Transportation Aid	2,475,702	-	2,475,702	-	-	2,475,702	2,475,702	-	2,475,702	2,475,702	-	2,475,702
School Choice Aid	40,590	-	40,590	-	-	40,590	40,590	-	40,590	40,590	-	40,590
PARCC Readiness Aid	47,520	-	47,520	-	-	47,520	47,520	-	47,520	47,520	-	47,520
Per Pupil Growth Aid	47,520	-	47,520	-	-	47,520	47,520	-	47,520	47,520	-	47,520
Extraordinary Aid	112,368	-	112,368	-	-	112,368	112,368	-	112,368	377,797	-	377,797
Nonpublic Transportation Aid	-	-	-	-	-	-	-	-	-	13,050	-	13,050
Nonbudgeted:	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795
On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632
<b>Total State Sources</b>	<b>83,593,593</b>	<b>-</b>	<b>83,593,593</b>	<b>-</b>	<b>-</b>	<b>83,593,593</b>	<b>83,593,593</b>	<b>-</b>	<b>83,593,593</b>	<b>94,536,097</b>	<b>-</b>	<b>94,536,097</b>
<b>Federal Sources:</b>												
PL 81-874 Impact Aid	1,200,000	-	1,200,000	-	-	1,200,000	1,200,000	-	1,200,000	1,666,803	-	1,666,803
Medicaid Reimbursement	138,705	-	138,705	-	-	138,705	138,705	-	138,705	371,540	-	371,540
<b>Total Federal Sources</b>	<b>1,338,705</b>	<b>-</b>	<b>1,338,705</b>	<b>-</b>	<b>-</b>	<b>1,338,705</b>	<b>1,338,705</b>	<b>-</b>	<b>1,338,705</b>	<b>2,038,343</b>	<b>-</b>	<b>2,038,343</b>
<b>Total Revenues</b>	<b>\$ 98,575,994</b>	<b>\$ -</b>	<b>\$ 98,575,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,575,994</b>	<b>\$ 98,575,994</b>	<b>\$ -</b>	<b>\$ 98,575,994</b>	<b>\$ 110,788,145</b>	<b>\$ -</b>	<b>\$ 110,788,145</b>
<b>Expenditures:</b>												
Current Expense:												
Instruction - Regular Programs:												
Salaries of Teachers:												
Preschool/Kindergarten	45,161	\$ 1,597,858	\$ 1,643,019	\$ 3,316	\$ (87,736)	\$ (84,420)	\$ 48,477	\$ 1,510,122	\$ 1,558,599	\$ 42,558	\$ 1,496,815	\$ 1,539,373
Grades 1 - 5	295,793	9,476,178	9,771,971	(114,693)	115,313	620	181,100	9,591,491	9,772,591	179,371	9,572,501	9,751,872
Grades 6 - 8	65,895	5,488,437	5,554,332	15,036	(39,305)	(24,269)	80,931	5,449,132	5,530,063	78,370	5,369,491	5,447,861
Grades 9 - 12	133,337	6,135,786	6,269,123	70,224	244,145	314,369	203,561	6,379,931	6,583,492	190,657	6,322,207	6,512,864
Regular Programs - Home Instruction:	200,000	-	200,000	(54,840)	-	(54,840)	145,160	-	145,160	145,160	-	145,160
Salaries of Teachers	10,000	-	10,000	-	-	-	10,000	-	10,000	4,348	-	4,348
Other Purchased Services												
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction	44,655	778,920	823,575	(1,000)	(183,879)	(184,879)	43,655	595,041	638,696	34,488	554,175	588,663
Purchased Professional/Educational Services	104,000	56,615	160,615	5,000	12,719	17,719	109,000	69,334	178,334	108,210	60,068	168,278
Purchased Technical Services	252,000	-	252,000	920	-	920	252,920	-	252,920	244,109	-	244,109
Other Purchased Services	108,564	48,869	157,433	535	8,728	9,263	109,099	57,597	166,696	46,096	46,096	112,897
General Supplies	149,039	881,079	1,030,118	213,857	22,187	236,044	362,896	903,266	1,266,162	298,597	769,685	1,068,282
Textbooks	191,180	82,532	273,712	(34,835)	(25,062)	(59,897)	156,345	57,470	213,815	84,751	14,691	99,442
Other Objects	3,000	73,204	76,204	(3,000)	-	(3,000)	-	73,204	73,204	-	63,808	63,808
<b>Total Regular Programs - Instruction</b>	<b>1,602,624</b>	<b>24,619,478</b>	<b>26,222,102</b>	<b>100,520</b>	<b>67,110</b>	<b>167,630</b>	<b>1,703,144</b>	<b>24,686,588</b>	<b>26,389,732</b>	<b>1,477,420</b>	<b>24,269,537</b>	<b>25,746,957</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund				
<b>Cognitive - Mild:</b>																			
Salaries of Teachers	8,440	139,145	147,585	(8,440)	(139,145)	(147,585)													
Other Salaries for Instruction	5,270	72,095	77,365	(5,270)	(72,095)	(77,365)													
Other Purchased Services	1,000	599	1,599	(1,000)	-	(1,000)													
General Supplies	-	7,191	7,191	-	-	-													
Textbooks	-	1,500	1,500	-	-	-													
Other Objects	-	750	750	-	-	-													
<b>Total Cognitive - Mild</b>	<b>14,710</b>	<b>221,280</b>	<b>235,990</b>	<b>(14,710)</b>	<b>(211,240)</b>	<b>(225,950)</b>													
<b>Learning and/or Language Disabilities:</b>																			
Salaries of Teachers	43,347	323,375	366,722	(6,078)	4,595	(1,483)													
Other Salaries for Instruction	83,407	97,860	181,267	13,461	(1,133)	12,328													
Purchased Professional/Educational Services	-	346	346	-	44	44													
Other Purchased Services	1,000	675	1,675	-	500	500													
General Supplies	-	13,150	13,150	-	(393)	(393)													
Textbooks	-	6,500	6,500	-	-	-													
Other Objects	-	1,000	1,000	-	-	-													
<b>Total Learning and/or Language Disabilities</b>	<b>127,754</b>	<b>442,906</b>	<b>570,660</b>	<b>7,383</b>	<b>3,613</b>	<b>10,996</b>													
<b>Behavioral Disabilities:</b>																			
Salaries of Teachers	2,000	88,160	90,160	(2,000)	(88,160)	(90,160)													
Other Salaries for Instruction	-	47,730	47,730	-	(47,730)	(47,730)													
General Supplies	-	2,000	2,000	-	-	-													
Textbooks	-	4,000	4,000	-	-	-													
Other Objects	-	500	500	-	-	-													
<b>Total Behavioral Disabilities</b>	<b>2,000</b>	<b>142,390</b>	<b>144,390</b>	<b>(2,000)</b>	<b>(135,890)</b>	<b>(137,890)</b>													
<b>Multiple Disabilities:</b>																			
Salaries of Teachers	27,107	892,481	919,588	12,785	172,428	185,213													
Other Salaries for Instruction	5,300	659,008	664,308	3,597	72,338	75,935													
Other Purchased Services	2,500	800	3,300	-	-	-													
General Supplies	-	29,215	29,215	-	(2,750)	(2,750)													
Textbooks	-	5,150	5,150	-	-	-													
Other Objects	-	1,600	1,600	-	-	-													
<b>Total Multiple Disabilities</b>	<b>34,907</b>	<b>1,588,254</b>	<b>1,623,161</b>	<b>16,382</b>	<b>242,016</b>	<b>258,398</b>													
<b>Resource Room:</b>																			
Salaries of Teachers	131,670	5,517,822	5,649,492	(30,344)	(37,297)	(67,641)													
Other Salaries for Instruction	10,500	821,289	831,789	(3,204)	(61,742)	(64,946)													
Purchased Professional Services	-	9,510	9,510	-	2,500	2,500													
Other Purchased Services	4,000	8,675	12,675	-	-	-													
General Supplies	5,000	35,986	40,986	-	(2,250)	(2,250)													
Textbooks	-	19,155	19,155	-	(3,580)	(3,580)													
Other Objects	-	1,000	1,000	-	-	-													
<b>Total Resource Room</b>	<b>151,170</b>	<b>6,413,437</b>	<b>6,564,607</b>	<b>(33,548)</b>	<b>(102,369)</b>	<b>(135,917)</b>													
<b>Preschool Disabilities - Full Time:</b>																			
Salaries of Teachers	25,287	220,862	246,149	1,500	18	1,518													
Other Salaries for Instruction	15,500	173,705	189,205	(3,748)	43,848	40,100													
Other Purchased Services	1,000	-	1,000	-	-	-													
General Supplies	10,600	-	10,600	-	-	-													
<b>Total Preschool Disabilities - Full Time</b>	<b>52,387</b>	<b>414,572</b>	<b>446,959</b>	<b>(2,248)</b>	<b>62,714</b>	<b>61,718</b>													

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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):	2,500	-	2,500	-	-	-	2,500	-	2,500	-	-	-
Other Objects	54,887	394,567	449,454	(2,248)	43,866	41,618	52,639	438,433	491,072	432,317	465,589	
Total Preschool Handicapped - Full Time	385,428	9,202,834	9,588,262	(28,741)	(160,004)	(188,745)	356,687	9,042,830	9,399,517	8,788,270	9,090,528	
Total Special Education	9,447	758,501	767,948	(5,068)	281,675	276,607	4,379	1,040,176	1,044,555	1,035,542	1,036,057	
Basic Skills/Remedial:	200	340,405	340,605	32,309	(200,575)	(168,266)	32,509	139,830	172,339	28,946	138,918	
Salaries of Teachers	-	400	400	-	-	-	-	400	400	-	-	
Other Salaries for Instruction	-	2,000	2,000	-	(1,000)	(1,000)	-	1,000	1,000	-	-	
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	
General Supplies	9,647	1,101,306	1,110,953	27,241	80,100	107,341	36,888	1,181,406	1,218,294	1,174,460	1,203,921	
Total Basic Skills/Remedial	-	286,618	286,618	1,500	866	2,366	1,500	287,484	288,984	241,201	241,711	
Bilingual Education:	-	257	257	-	-	-	-	257	257	-	-	
Salaries of Teachers	-	1,933	1,933	-	(1,150)	(1,150)	-	783	783	209	209	
Other Purchased Services	-	-	-	-	150	150	-	150	150	150	150	
General Supplies	-	-	-	-	-	-	-	-	-	-	-	
Textbooks	-	288,808	288,808	1,500	(134)	1,366	1,500	288,674	290,174	241,560	242,070	
Total Bilingual Education	4,000	-	4,000	(1,000)	-	(1,000)	3,000	-	3,000	2,031	2,031	
Vocational Programs - Local Instruction:	4,371	-	4,371	163	-	163	4,534	-	4,534	2,651	2,651	
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	
General Supplies	8,371	-	8,371	(837)	-	(837)	7,534	-	7,534	4,682	4,682	
Total Vocational Programs - Local Instruction	216	318,519	318,735	21	703	724	237	319,222	319,459	311,254	311,491	
School Sponsored Cocurricular Activities:	10,000	-	10,000	816	-	816	10,816	-	10,816	10,199	10,199	
Salaries	-	-	-	-	-	-	-	-	-	-	-	
Purchased Services	10,216	318,519	328,735	837	703	1,540	11,053	319,222	330,275	311,254	321,690	
Total School Sponsored Cocurricular Activities	280,000	-	280,000	42,800	-	42,800	322,800	-	322,800	316,756	316,756	
School Sponsored Athletics - Instruction:	77,969	-	77,969	16,614	-	16,614	94,583	-	94,583	94,494	94,494	
Salaries	92,980	-	92,980	11,000	-	11,000	103,980	-	103,980	100,996	100,996	
Purchased Services	-	-	-	-	-	-	-	-	-	-	-	
Supplies and Materials	450,949	-	450,949	70,414	-	70,414	521,363	-	521,363	512,246	512,246	
Total School Sponsored Athletics - Instruction	-	232,361	232,361	-	(9,441)	(9,441)	-	222,920	222,920	152,856	152,856	
Before/After School Programs:	-	2,000	2,000	-	(551)	(551)	-	1,449	1,449	433	433	
Salaries	-	-	-	-	-	-	-	-	-	-	-	
Other Salaries for Instruction	-	234,361	234,361	-	(9,992)	(9,992)	-	224,369	224,369	153,289	153,289	
Total Before/After School Programs	35,000	74,194	109,194	1,276	(1,675)	(399)	36,276	72,519	108,795	36,276	108,795	
Summer School - Instruction:	-	-	-	-	2,646	2,646	-	2,646	2,646	-	2,646	
Salaries	-	-	-	-	-	-	-	-	-	-	-	
Other Salaries for Instruction	35,000	74,194	109,194	1,276	(1,675)	(399)	36,276	72,519	108,795	36,276	108,795	
Salaries of Principals & Assistant Principals	35,000	74,194	109,194	1,276	971	2,247	36,276	75,165	111,441	36,276	75,165	
Total Summer School - Instruction	-	-	-	-	-	-	-	-	-	-	-	

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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
Alternative Education Program - Instruction:												
Salaries	668,977	-	668,977	(63,533)	-	(63,533)	605,444	-	605,444	477,091	-	477,091
Other Salaries for Instruction	22,658	-	22,658	31,212	-	31,212	53,870	-	53,870	53,720	-	53,720
Purchased Professional & Technical Services	11,000	-	11,000	-	-	-	11,000	-	11,000	9,400	-	9,400
General Supplies	15,500	-	15,500	-	-	-	15,500	-	15,500	14,532	-	14,532
Textbooks	10,000	-	10,000	(6,000)	-	(6,000)	4,000	-	4,000	-	-	-
Other Objects	9,000	-	9,000	-	-	-	9,000	-	9,000	-	-	-
<b>Total Alternative Education Program-Instruction</b>	<b>737,135</b>	<b>-</b>	<b>737,135</b>	<b>(38,321)</b>	<b>-</b>	<b>(38,321)</b>	<b>698,814</b>	<b>-</b>	<b>698,814</b>	<b>554,743</b>	<b>-</b>	<b>554,743</b>
Alternative Education Program - Support Services:												
Salaries	200,759	-	200,759	32,321	-	32,321	233,080	-	233,080	215,128	-	215,128
Purchased Professional & Technical Services	30,000	-	30,000	-	-	-	30,000	-	30,000	18,178	-	18,178
Other Purchased Services	81,200	-	81,200	-	-	-	81,200	-	81,200	1,200	-	1,200
Supplies & Materials	6,500	-	6,500	6,187	-	6,187	12,687	-	12,687	9,086	-	9,086
<b>Total Alternative Education Program - Support Services</b>	<b>318,459</b>	<b>-</b>	<b>318,459</b>	<b>38,508</b>	<b>-</b>	<b>38,508</b>	<b>356,967</b>	<b>-</b>	<b>356,967</b>	<b>243,592</b>	<b>-</b>	<b>243,592</b>
<b>Total - Instruction</b>	<b>3,557,829</b>	<b>35,839,500</b>	<b>39,397,329</b>	<b>172,397</b>	<b>(21,246)</b>	<b>151,151</b>	<b>3,730,226</b>	<b>35,818,254</b>	<b>39,548,480</b>	<b>3,171,624</b>	<b>35,013,535</b>	<b>38,185,159</b>
Undistributed Expenditures:												
Instruction:												
Tuition to Other LEA's - State Regular	136,133	-	136,133	19,825	-	19,825	155,958	-	155,958	155,464	-	155,464
Tuition to Other LEA's - State Special	-	-	-	2,000	-	2,000	2,000	-	2,000	1,907	-	1,907
Tuition to County Vocational School District - Regular	732,320	-	732,320	52,728	-	52,728	785,048	-	785,048	785,047	-	785,047
Tuition to County Vocational School District - Special	73,232	-	73,232	(4,967)	-	(4,967)	68,265	-	68,265	68,265	-	68,265
Tuition to CSSD & Regional Day School	1,428,128	-	1,428,128	14,935	-	14,935	1,443,063	-	1,443,063	1,443,063	-	1,443,063
Tuition to Private Schools for the Handicapped - State	800,016	-	800,016	(348,789)	-	(348,789)	451,227	-	451,227	414,241	-	414,241
Tuition to Private Schools for the Handicapped - Out of State	-	-	-	69,908	-	69,908	69,908	-	69,908	69,908	-	69,908
Tuition - State Facilities	229,301	-	229,301	-	-	-	229,301	-	229,301	229,301	-	229,301
Tuition - Other	49,000	-	49,000	253,705	-	253,705	302,705	-	302,705	302,705	-	302,705
<b>Total Undistributed Expenditures - Instruction</b>	<b>3,448,130</b>	<b>-</b>	<b>3,448,130</b>	<b>59,345</b>	<b>-</b>	<b>59,345</b>	<b>3,507,475</b>	<b>-</b>	<b>3,507,475</b>	<b>3,469,901</b>	<b>-</b>	<b>3,469,901</b>
Attendance & Social Work Services:												
Salaries	126,149	1,401	127,550	11,210	(1,401)	9,809	137,359	-	137,359	137,194	-	137,194
Salaries of Family Liaisons & Comm. Parent Inv. Specialists	108,548	-	108,548	(1,692)	-	(1,692)	106,856	-	106,856	106,267	-	106,267
<b>Total Attendance &amp; Social Work Services</b>	<b>234,697</b>	<b>1,401</b>	<b>236,098</b>	<b>9,518</b>	<b>(1,401)</b>	<b>8,117</b>	<b>244,215</b>	<b>-</b>	<b>244,215</b>	<b>243,461</b>	<b>-</b>	<b>243,461</b>
Health Services:												
Salaries	39,100	854,939	894,039	28,414	7,575	35,989	67,514	862,514	930,028	59,475	860,919	920,394
Purchased Professional & Technical Services	53,191	2,170	55,361	(2,497)	(1,160)	(3,657)	50,694	1,010	51,704	26,632	-	26,632
Other Purchased Services	493,500	352	493,852	(5,277)	-	(5,277)	488,223	352	488,575	445,502	-	445,502
Supplies and Materials	8,000	32,532	40,532	-	48	48	8,000	32,580	40,580	3,685	24,678	28,363
<b>Total Health Services</b>	<b>593,791</b>	<b>889,993</b>	<b>1,483,784</b>	<b>20,640</b>	<b>6,463</b>	<b>27,103</b>	<b>614,431</b>	<b>896,456</b>	<b>1,510,887</b>	<b>535,294</b>	<b>885,597</b>	<b>1,420,891</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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 - Related Services:												
Salaries	889,904	-	889,904	(31,546)	-	(31,546)	858,358	-	858,358	857,577	-	857,577
Purchased Technical Services	10,000	-	10,000	-	-	-	10,000	-	10,000	9,319	-	9,319
Supplies and Materials	15,000	-	15,000	-	-	-	15,000	-	15,000	10,830	-	10,830
<b>Total Other Support Services - Students - Related Services</b>	<b>914,904</b>	<b>-</b>	<b>914,904</b>	<b>(31,546)</b>	<b>-</b>	<b>(31,546)</b>	<b>883,358</b>	<b>-</b>	<b>883,358</b>	<b>877,726</b>	<b>-</b>	<b>877,726</b>
Other Support Services - Students - Extra Services:												
Purchased Professional/Educational Services	1,368,337	-	1,368,337	39,130	-	39,130	1,407,467	-	1,407,467	1,305,326	-	1,305,326
<b>Total Other Support Services - Students - Extra Services</b>	<b>1,368,337</b>	<b>-</b>	<b>1,368,337</b>	<b>39,130</b>	<b>-</b>	<b>39,130</b>	<b>1,407,467</b>	<b>-</b>	<b>1,407,467</b>	<b>1,305,326</b>	<b>-</b>	<b>1,305,326</b>
Other Support Services - Students - Regular:												
Salaries of Other Professional Staff	119,540	1,584,859	1,704,399	18,193	(60,042)	(41,849)	137,733	1,524,817	1,662,550	131,553	1,491,156	1,622,709
Salaries of Secretarial & Clerical Assistants	7,656	-	7,656	(2,000)	-	(2,000)	5,656	-	5,656	-	-	5,656
Purchased Professional/Educational Services	-	1,900	1,900	500	-	500	500	1,900	2,400	500	-	500
Purchased Technical Services	-	3,500	3,500	-	-	-	-	3,500	3,500	-	-	-
Other Purchased Services	3,000	2,275	5,275	40,000	-	40,000	43,000	2,275	45,275	29,584	67	29,651
Supplies and Materials	62,500	19,609	82,109	(50,500)	500	(50,000)	12,000	20,109	32,109	8,902	12,952	21,854
<b>Total Other Support Services - Students - Regular</b>	<b>192,696</b>	<b>1,612,143</b>	<b>1,804,839</b>	<b>6,193</b>	<b>(59,542)</b>	<b>(53,349)</b>	<b>198,889</b>	<b>1,552,601</b>	<b>1,751,490</b>	<b>170,539</b>	<b>1,504,175</b>	<b>1,674,714</b>
Other Support Services - Students - Special Services:												
Salaries of Other Professional Staff	2,458,990	-	2,458,990	(156,782)	-	(156,782)	2,302,208	-	2,302,208	2,248,297	-	2,248,297
Salaries of Secretarial & Clerical Assistants	394,640	-	394,640	(814)	-	(814)	393,826	-	393,826	389,249	-	389,249
Purchased Professional/Educational Services	100,000	-	100,000	300	-	300	100,300	-	100,300	60,565	-	60,565
Miscellaneous Purchased Services	60,000	-	60,000	-	-	-	60,000	-	60,000	21,625	-	21,625
Supplies and Materials	210,000	-	210,000	(98,856)	-	(98,856)	111,144	-	111,144	56,639	-	56,639
Other Objects	2,000	-	2,000	-	-	-	2,000	-	2,000	1,200	-	1,200
<b>Total Other Support Services - Students - Special Services</b>	<b>3,225,630</b>	<b>-</b>	<b>3,225,630</b>	<b>(256,152)</b>	<b>-</b>	<b>(256,152)</b>	<b>2,969,478</b>	<b>-</b>	<b>2,969,478</b>	<b>2,777,575</b>	<b>-</b>	<b>2,777,575</b>
Support Services - Instruction Staff:												
Salaries of Supervisors of Instruction	880,165	-	880,165	25,018	-	25,018	905,183	-	905,183	905,183	-	905,183
Salaries of Other Professional Staff	24,000	99,775	123,775	(8,693)	18,096	9,403	15,307	117,871	133,178	15,307	88,234	103,541
Salaries of Secretarial & Clerical Assistants	93,445	-	93,445	(8,073)	-	(8,073)	85,372	-	85,372	85,371	-	85,371
Unused Vacation Pay to Term/Retired Staff	-	-	-	30,679	-	30,679	30,679	-	30,679	30,678	-	30,678
Salaries of Facilitators, Math & Literacy	167,637	-	167,637	3,267	-	3,267	170,904	-	170,904	170,903	-	170,903
Purchased Professional/Educational Services	214,000	-	214,000	10,388	-	10,388	224,388	-	224,388	216,982	-	216,982
Other Purchased Services	68,500	-	68,500	(7,299)	-	(7,299)	61,201	-	61,201	53,369	-	53,369
Supplies and Materials	11,590	28,586	40,176	329	(13,587)	(13,258)	11,919	14,999	26,918	6,871	8,848	15,719
<b>Total Support Services - Instructional Staff</b>	<b>1,459,337</b>	<b>128,361</b>	<b>1,587,698</b>	<b>45,616</b>	<b>4,509</b>	<b>50,125</b>	<b>1,504,953</b>	<b>132,870</b>	<b>1,637,823</b>	<b>1,484,664</b>	<b>97,082</b>	<b>1,581,746</b>
Educational Media Services/School Library:												
Salaries	299,710	952,521	1,252,231	860	(5,846)	(4,986)	300,570	946,675	1,247,245	293,333	945,782	1,239,115
Salaries of Technology Coordinators	89,673	-	89,673	6,652	-	6,652	96,325	-	96,325	65,206	-	65,206
Purchased Professional & Technical Services	256,058	476	256,534	512,661	6,586	519,247	768,719	7,062	775,781	567,776	6,585	574,361
Other Purchased Services	8,550	14,025	22,575	1,000	5,800	6,800	9,550	19,825	29,375	5,601	11,171	16,772
Supplies and Materials	1,328,881	191,117	1,519,998	15,338	(31,931)	(16,593)	1,344,219	159,186	1,503,405	1,160,934	111,695	1,272,629
<b>Total Educational Media Services/School Library</b>	<b>1,982,872</b>	<b>1,158,139</b>	<b>3,141,011</b>	<b>536,511</b>	<b>(25,391)</b>	<b>511,120</b>	<b>2,519,383</b>	<b>1,132,748</b>	<b>3,652,131</b>	<b>2,092,850</b>	<b>1,075,233</b>	<b>3,168,083</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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
Instructional Staff Training Services:												
Purchased Professional/Educational Services	-	17,925	17,925	-	-	-	-	-	17,925	-	-	-
Total Instructional Staff Training Services	-	17,925	17,925	-	-	-	-	-	17,925	-	-	-
Support Services General Administration:												
Salaries	235,480	-	235,480	-	-	-	-	-	235,480	-	-	229,764
Unused Vacation Pay to Term./Retired Staff	-	-	-	7,818	-	7,818	-	-	7,818	-	-	7,818
Legal Services	125,000	-	125,000	1,677	-	1,677	-	-	126,677	-	-	126,677
Audit Fees	37,000	-	37,000	13,250	-	13,250	-	-	50,250	-	-	45,309
Architectural/Engineering Fees	82,000	-	82,000	(1,677)	-	(1,677)	-	-	80,323	-	-	-
Other Purchased Professional Services	77,500	-	77,500	(3,250)	-	(3,250)	-	-	74,250	-	-	62,617
Telephone/Communications	490,600	-	490,600	83,520	-	83,520	-	-	574,120	-	-	334,826
BOE Other Purchased Services	4,000	-	4,000	2,006	-	2,006	-	-	6,006	-	-	6,005
Other Purchased Services	76,760	-	76,760	12,622	-	12,622	-	-	89,382	-	-	87,335
General Supplies	12,500	-	12,500	3,816	-	3,816	-	-	16,316	-	-	12,584
Judgments Against School District	10,000	-	10,000	-	-	-	-	-	10,000	-	-	10,000
BOE Membership Dues & Fees	27,000	-	27,000	-	-	-	-	-	27,000	-	-	25,330
Total Support Services General Administration	1,177,840	-	1,177,840	119,782	-	119,782	-	-	1,297,622	-	-	948,265
Support Services School Administration:												
Salaries of Principals & Assistant Principals	59,050	1,591,588	1,650,638	34,349	203,690	238,039	-	-	93,399	1,795,278	1,787,251	1,840,855
Salaries of Secretarial & Clerical Assistants	94,996	754,000	848,996	(2,440)	3,833	1,393	-	-	92,556	757,833	753,282	825,492
Other Salaries	-	296,130	296,130	8,640	(14,434)	(5,794)	-	-	8,640	281,696	278,734	283,294
Unused Vacation Pay to Term./Retired Staff	-	-	-	46,719	-	46,719	-	-	46,719	-	-	46,718
Other Purchased Services	4,500	10,610	15,110	(243)	-	(243)	-	-	4,257	10,610	825	1,155
Supplies and Materials	-	24,880	24,880	-	1,169	1,169	-	-	-	26,049	19,732	19,732
Total Support Services School Administration	158,546	2,677,208	2,835,754	87,025	194,258	281,283	-	-	245,571	2,871,466	2,839,844	3,017,266
Central Services:												
Salaries	955,675	-	955,675	1,233	-	1,233	-	-	956,908	-	-	900,996
Unused Vacation Pay to Term./Retired Staff	-	-	-	8,976	-	8,976	-	-	8,976	-	-	8,975
Purchased Professional Services	37,100	-	37,100	(8,975)	-	(8,975)	-	-	28,125	-	-	14,695
Purchased Technical Services	27,800	-	27,800	-	-	-	-	-	27,800	-	-	24,393
Other Purchased Services	18,595	-	18,595	-	-	-	-	-	18,595	-	-	10,016
Supplies and Materials	184,855	-	184,855	3,735	-	3,735	-	-	188,590	-	-	104,487
Miscellaneous Expenditures	62,300	-	62,300	-	-	-	-	-	62,300	-	-	55,503
Total Central Services	1,286,325	-	1,286,325	4,969	-	4,969	-	-	1,291,294	-	-	1,119,065
Administrative Information Technology:												
Salaries	545,266	-	545,266	(8,976)	-	(8,976)	-	-	536,290	-	-	530,602
Unused Vacation Pay to Term./Retired Staff	141,570	-	141,570	6,964	-	6,964	-	-	6,964	-	-	6,964
Purchased Technical Services	686,836	-	686,836	(2,012)	-	(2,012)	-	-	684,824	-	-	82,468
Total Administrative Information Technology	1,373,672	-	1,373,672	(4,024)	-	(4,024)	-	-	1,228,078	-	-	1,420,034

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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
Allowable Maintenance for School Facilities:												
Salaries	-	-	-	243,149	-	243,149	243,149	-	243,149	243,149	-	243,149
Cleaning, Repair & Maintenance Services	-	-	10,000	(10,000)	-	(10,000)	-	-	-	-	-	-
<b>Total Allowable Maintenance for School Facilities</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>233,149</b>	<b>-</b>	<b>233,149</b>	<b>243,149</b>	<b>-</b>	<b>243,149</b>	<b>243,149</b>	<b>-</b>	<b>243,149</b>
Custodial Services:												
Salaries	3,378,509	-	3,378,509	(192,181)	-	(192,181)	3,186,328	-	3,186,328	3,159,206	-	3,159,206
Unused Vacation Pay to Term/Retired Staff	-	-	-	15,774	-	15,774	15,774	-	15,774	15,774	-	15,774
Purchased Professional & Technical Services	89,500	-	89,500	(27,000)	-	(27,000)	62,500	-	62,500	27,591	-	27,591
Cleaning, Repair & Maintenance Services	629,728	-	629,728	108,226	-	108,226	737,954	-	737,954	611,631	-	611,631
Other Purchased Property Services	105,000	-	105,000	14,228	-	14,228	119,228	-	119,228	114,880	-	114,880
Insurance	607,577	-	607,577	(13,390)	-	(13,390)	594,187	-	594,187	594,187	-	594,187
Miscellaneous Purchased Services	35,600	-	35,600	(7,800)	-	(7,800)	27,800	-	27,800	8,711	-	8,711
General Supplies	781,180	-	781,180	32,819	-	32,819	813,999	-	813,999	746,943	-	746,943
Energy (Gas)	490,000	-	490,000	(90,186)	-	(90,186)	399,814	-	399,814	353,899	-	353,899
Energy (Electricity)	1,150,000	-	1,150,000	36,000	-	36,000	1,186,000	-	1,186,000	1,181,948	-	1,181,948
Other Objects	10,174	-	10,174	-	-	-	10,174	-	10,174	6,373	-	6,373
<b>Total Custodial Services</b>	<b>7,277,268</b>	<b>-</b>	<b>7,277,268</b>	<b>(123,510)</b>	<b>-</b>	<b>(123,510)</b>	<b>7,153,758</b>	<b>-</b>	<b>7,153,758</b>	<b>6,821,143</b>	<b>-</b>	<b>6,821,143</b>
Care & Upkeep of Grounds:												
Salaries	130,261	-	130,261	10,832	-	10,832	141,093	-	141,093	137,345	-	137,345
<b>Total Care &amp; Upkeep of Grounds</b>	<b>130,261</b>	<b>-</b>	<b>130,261</b>	<b>10,832</b>	<b>-</b>	<b>10,832</b>	<b>141,093</b>	<b>-</b>	<b>141,093</b>	<b>137,345</b>	<b>-</b>	<b>137,345</b>
Security:												
Salaries	116,701	906,398	1,023,099	6,045	(29,422)	(23,377)	122,746	876,976	999,722	119,343	874,423	993,766
Unused Vacation Pay to Term/Retired Staff	-	-	-	9,074	-	9,074	9,074	-	9,074	9,073	-	9,073
Purchased Professional & Technical Services	105,000	-	105,000	(82,803)	-	(82,803)	22,197	-	22,197	14,576	-	14,576
Cleaning, Repair & Maintenance Services	3,000	-	3,000	-	-	-	3,000	-	3,000	2,937	-	2,937
General Supplies	50,000	1,000	51,000	-	-	-	50,000	1,000	51,000	37,028	883	37,911
<b>Total Security</b>	<b>274,701</b>	<b>907,398</b>	<b>1,182,099</b>	<b>(67,684)</b>	<b>(29,422)</b>	<b>(97,106)</b>	<b>207,017</b>	<b>877,976</b>	<b>1,084,993</b>	<b>182,957</b>	<b>875,306</b>	<b>1,058,263</b>
Student Transportation Services:												
Salaries for Pupil Transportation (Between Home & School) - Regular	2,001,241	-	2,001,241	(127,671)	-	(127,671)	1,873,570	-	1,873,570	1,675,213	-	1,675,213
Salaries for Pupil Transportation (Between Home & School) - Special Education	841,985	-	841,985	151,696	-	151,696	993,681	-	993,681	991,226	-	991,226
Unused Vacation Pay to Term/Retired Staff	7,214	-	7,214	328	-	328	7,542	-	7,542	7,541	-	7,541
Cleaning, Repair & Maintenance Services	100,000	-	100,000	7,436	-	7,436	107,436	-	107,436	101,373	-	101,373
Contracted Services (Between Home & School) - Vendors	80,000	-	80,000	7,113	-	7,113	87,113	-	87,113	87,113	-	87,113
Contracted Services (Aid in Lieu Payments) Nonpublic Schools	575,000	-	575,000	98,005	-	98,005	673,005	-	673,005	673,004	-	673,004
Miscellaneous Purchased Services - Transportation	91,332	-	91,332	4,532	-	4,532	95,864	-	95,864	93,893	-	93,893
Supplies and Materials	922,000	-	922,000	(88,008)	-	(88,008)	833,992	-	833,992	603,267	-	603,267
Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	766	-	766
<b>Total Student Transportation Services</b>	<b>4,621,772</b>	<b>-</b>	<b>4,621,772</b>	<b>53,431</b>	<b>-</b>	<b>53,431</b>	<b>4,675,203</b>	<b>-</b>	<b>4,675,203</b>	<b>4,233,396</b>	<b>-</b>	<b>4,233,396</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Unallocated Benefits Employee Benefits:													Social Security	1,771,504	-	1,771,504	(1,525)	-	(1,525)	1,769,979	-	1,769,979	1,620,972	-	1,620,972	PERs Contributions	2,011,000	-	2,011,000	(147,446)	-	(147,446)	1,863,554	-	1,863,554	1,863,554	-	1,863,554	Workmen's Compensation	783,536	-	783,536	92,177	-	92,177	875,713	-	875,713	871,912	-	871,912	Health Benefits	5,963,016	11,915,412	17,878,428	(857,484)	(65,528)	(923,012)	5,105,532	11,849,884	16,955,416	4,192,167	11,547,070	15,739,237	Tuition Reimbursements	130,000	-	130,000	-	-	-	130,000	-	130,000	122,076	-	122,076	Unused Vacation Pay to Term./Retired Staff	200,000	-	200,000	439,324	-	439,324	639,324	-	639,324	639,324	-	639,324	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>
Social Security	1,771,504	-	1,771,504	(1,525)	-	(1,525)	1,769,979	-	1,769,979	1,620,972	-	1,620,972	PERs Contributions	2,011,000	-	2,011,000	(147,446)	-	(147,446)	1,863,554	-	1,863,554	1,863,554	-	1,863,554	Workmen's Compensation	783,536	-	783,536	92,177	-	92,177	875,713	-	875,713	871,912	-	871,912	Health Benefits	5,963,016	11,915,412	17,878,428	(857,484)	(65,528)	(923,012)	5,105,532	11,849,884	16,955,416	4,192,167	11,547,070	15,739,237	Tuition Reimbursements	130,000	-	130,000	-	-	-	130,000	-	130,000	122,076	-	122,076	Unused Vacation Pay to Term./Retired Staff	200,000	-	200,000	439,324	-	439,324	639,324	-	639,324	639,324	-	639,324	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>													
PERs Contributions	2,011,000	-	2,011,000	(147,446)	-	(147,446)	1,863,554	-	1,863,554	1,863,554	-	1,863,554	Workmen's Compensation	783,536	-	783,536	92,177	-	92,177	875,713	-	875,713	871,912	-	871,912	Health Benefits	5,963,016	11,915,412	17,878,428	(857,484)	(65,528)	(923,012)	5,105,532	11,849,884	16,955,416	4,192,167	11,547,070	15,739,237	Tuition Reimbursements	130,000	-	130,000	-	-	-	130,000	-	130,000	122,076	-	122,076	Unused Vacation Pay to Term./Retired Staff	200,000	-	200,000	439,324	-	439,324	639,324	-	639,324	639,324	-	639,324	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																										
Workmen's Compensation	783,536	-	783,536	92,177	-	92,177	875,713	-	875,713	871,912	-	871,912	Health Benefits	5,963,016	11,915,412	17,878,428	(857,484)	(65,528)	(923,012)	5,105,532	11,849,884	16,955,416	4,192,167	11,547,070	15,739,237	Tuition Reimbursements	130,000	-	130,000	-	-	-	130,000	-	130,000	122,076	-	122,076	Unused Vacation Pay to Term./Retired Staff	200,000	-	200,000	439,324	-	439,324	639,324	-	639,324	639,324	-	639,324	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																							
Health Benefits	5,963,016	11,915,412	17,878,428	(857,484)	(65,528)	(923,012)	5,105,532	11,849,884	16,955,416	4,192,167	11,547,070	15,739,237	Tuition Reimbursements	130,000	-	130,000	-	-	-	130,000	-	130,000	122,076	-	122,076	Unused Vacation Pay to Term./Retired Staff	200,000	-	200,000	439,324	-	439,324	639,324	-	639,324	639,324	-	639,324	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																				
Tuition Reimbursements	130,000	-	130,000	-	-	-	130,000	-	130,000	122,076	-	122,076	Unused Vacation Pay to Term./Retired Staff	200,000	-	200,000	439,324	-	439,324	639,324	-	639,324	639,324	-	639,324	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																	
Unused Vacation Pay to Term./Retired Staff	200,000	-	200,000	439,324	-	439,324	639,324	-	639,324	639,324	-	639,324	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																														
<b>Total Unallocated Benefits - Employee Benefits</b>	<b>10,859,056</b>	<b>11,915,412</b>	<b>22,774,468</b>	<b>(474,954)</b>	<b>(65,528)</b>	<b>(540,482)</b>	<b>10,384,102</b>	<b>11,849,884</b>	<b>22,233,986</b>	<b>9,310,005</b>	<b>11,547,070</b>	<b>20,857,075</b>	Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																											
Nonbudgeted:													On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																								
On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	3,401,795	-	3,401,795	On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																					
On-Behalf TPAF Medical Contributions	-	-	-	-	-	-	-	-	-	4,050,598	-	4,050,598	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																		
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,211,632	-	3,211,632	<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																															
<b>Total Undistributed Expenditures</b>	<b>39,902,999</b>	<b>19,307,980</b>	<b>59,210,979</b>	<b>270,283</b>	<b>23,946</b>	<b>294,229</b>	<b>40,173,282</b>	<b>19,331,926</b>	<b>59,505,208</b>	<b>47,414,142</b>	<b>18,824,307</b>	<b>66,238,449</b>	<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																												
<b>Total Expenditures - Current Expense</b>	<b>43,460,828</b>	<b>55,147,480</b>	<b>98,608,308</b>	<b>442,680</b>	<b>2,700</b>	<b>445,380</b>	<b>43,903,508</b>	<b>55,150,180</b>	<b>99,053,688</b>	<b>50,585,766</b>	<b>53,837,842</b>	<b>104,423,608</b>	Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																									
Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																						
Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																			
Interest Deposit on Capital Reserve	500	-	500	-	-	-	500	-	500	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																
Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																													
Regular Programs - Instruction:													Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																										
Grades 1 - 5	-	2,453	2,453	-	6,261	6,261	-	8,714	8,714	-	6,088	6,088	Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																							
Grades 6 - 8	-	7,613	7,613	-	13,880	13,880	-	21,493	21,493	-	20,826	20,826	Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																				
Grades 9 - 12	-	11,200	11,200	-	-	-	-	11,200	11,200	-	7,000	7,000	Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																	
Multiple Disabilities	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																														
Resource Room	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																											
Undistributed Expenditures:													Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																								
Other Support Services - Instructional Staff	12,904	-	12,904	147,807	-	147,807	160,711	-	160,711	108,239	-	108,239	Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																					
Administrative Information Technology	8,776	-	8,776	3,710	-	3,710	12,486	-	12,486	-	-	-	Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																		
Custodial Services	91,455	-	91,455	40,255	-	40,255	131,710	-	131,710	89,610	-	89,610	Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																															
Security	25,000	-	25,000	50,000	-	50,000	75,000	-	75,000	10,388	-	10,388	Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																												
Student Transportation:													Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																									
Non-Instructional Transportation	-	-	-	6,252	-	6,252	6,252	-	6,252	6,251	-	6,251	School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																						
School Bus - Regular	425,000	-	425,000	99,805	-	99,805	524,805	-	524,805	524,805	-	524,805	School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																			
School Bus - Special	-	-	-	338,748	-	338,748	338,748	-	338,748	335,352	-	335,352	<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																																
<b>Total Equipment</b>	<b>563,885</b>	<b>23,266</b>	<b>587,151</b>	<b>686,577</b>	<b>20,141</b>	<b>706,718</b>	<b>1,250,462</b>	<b>43,407</b>	<b>1,293,869</b>	<b>1,074,645</b>	<b>33,914</b>	<b>1,108,559</b>	Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																																													
Facilities Acquisition & Construction Services:													Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Other Purchased Professional/Technical Services	737,600	-	737,600	(51,830)	-	(51,830)	685,770	-	685,770	193,586	-	193,586	Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Construction Services	2,950,400	-	2,950,400	1,778,238	-	1,778,238	4,728,638	-	4,728,638	1,032,323	-	1,032,323	<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,688,000</b>	<b>-</b>	<b>3,688,000</b>	<b>1,726,408</b>	<b>-</b>	<b>1,726,408</b>	<b>5,414,408</b>	<b>-</b>	<b>5,414,408</b>	<b>1,225,909</b>	<b>-</b>	<b>1,225,909</b>	<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
<b>Total Capital Outlay</b>	<b>4,251,885</b>	<b>23,266</b>	<b>4,275,151</b>	<b>2,412,985</b>	<b>20,141</b>	<b>2,433,126</b>	<b>6,664,870</b>	<b>43,407</b>	<b>6,708,277</b>	<b>2,300,554</b>	<b>33,914</b>	<b>2,334,468</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	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
Adult Education - Local:												
Salaries of Teachers	10,000	-	10,000	-	-	-	10,000	-	-	10,000	-	-
Clerical	6,000	-	6,000	-	-	-	6,000	-	-	6,000	-	-
Personal Services - Employee Benefits	1,600	-	1,600	-	-	-	1,600	-	-	1,600	-	-
Total Adult Education - Local	17,600	-	17,600	-	-	-	17,600	-	-	17,600	-	-
Total Special Schools	17,600	-	17,600	-	-	-	17,600	-	-	17,600	-	-
Total Expenditures	47,730,313	55,170,746	102,901,059	2,855,665	22,841	2,878,506	50,585,978	55,193,587	105,779,565	52,886,320	53,871,756	106,758,076
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources / (Uses)	50,845,681	(55,170,746)	(4,325,065)	(2,855,665)	(22,841)	(2,878,506)	47,990,016	(55,193,587)	(7,203,571)	57,901,825	(53,871,756)	4,030,069
Other Financing Sources/(Uses):												
Food Services:												
Operating Transfer Out - Charter Schools	-	-	-	(12,831)	-	(12,831)	(12,831)	-	(12,831)	(12,831)	-	(12,831)
Operating Transfer Out - Special Revenue	(705,264)	-	(705,264)	705,264	-	705,264	-	-	-	-	-	-
Operating Transfer Out - Bakery/Catering Program	-	-	-	-	-	-	-	-	-	(120,804)	-	(120,804)
Operating Transfer In - Contribution to Whole School Reform	-	55,170,746	55,170,746	-	-	-	-	55,170,746	55,170,746	-	53,851,648	53,851,648
Operating Transfer Out - Contribution to Whole School Reform	(55,170,746)	-	(55,170,746)	-	-	-	(55,170,746)	-	(55,170,746)	(53,851,648)	-	(53,851,648)
Total Other Financing Sources/(Uses)	(55,876,010)	55,170,746	(705,264)	692,433	-	692,433	(55,183,577)	55,170,746	(12,831)	(53,985,283)	53,851,648	(133,635)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(5,030,329)	-	(5,030,329)	(2,163,232)	(22,841)	(2,186,073)	(7,193,561)	(22,841)	(7,216,402)	3,916,542	(20,108)	3,896,434
Fund Balances, July 1	28,539,492	22,841	28,562,333	-	-	-	28,539,492	22,841	28,562,333	28,539,492	22,841	28,562,333
Fund Balances, June 30	\$ 23,509,163	\$ 22,841	\$ 23,532,004	\$ (2,163,232)	\$ (22,841)	\$ (2,186,073)	\$ 21,345,931	\$ -	\$ 21,345,931	\$ 32,456,034	\$ 2,733	\$ 32,458,767

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	ORIGINAL BUDGET	JUNE 30, 2016		ACTUAL	VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		BUDGET TRANSFERS	FINAL BUDGET		
<b>REVENUES:</b>					
State Sources	\$ 8,129,931	\$ (18,000)	\$ 8,111,931	\$ 7,832,483	\$ (279,448)
Federal Sources	3,118,342	747,804	3,866,146	3,156,594	(709,552)
Local Sources	-	18,000	18,000	18,000	-
<b>Total Revenues</b>	<b>11,248,273</b>	<b>747,804</b>	<b>11,996,077</b>	<b>11,007,077</b>	<b>(989,000)</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	4,077,971	(210,250)	3,867,721	3,734,159	133,562
Other Salaries for Instruction	1,551,661	263,799	1,815,460	1,704,771	110,689
Purchased Professional Services	14,792	106,104	120,896	71,955	48,941
Other Purchased Services	1,780,757	274,907	2,055,664	1,703,411	352,253
General Supplies	140,898	92,401	233,299	143,754	89,545
Other Objects	21,000	-	21,000	12,482	8,518
<b>Total Instruction</b>	<b>7,587,079</b>	<b>526,961</b>	<b>8,114,040</b>	<b>7,370,532</b>	<b>743,508</b>
<b>Support Services:</b>					
Salaries of Supervisors	177,800	18,382	196,182	144,250	51,932
Salaries of Other Professional Staff	295,810	22,095	317,905	298,048	19,857
Salaries of Secretarial & Clerical Assistants	162,427	33,396	195,823	182,498	13,325
Other Salaries	715,843	117,829	833,672	780,727	52,945
Personal Services - Employee Benefits	2,337,862	5,424	2,343,286	1,635,294	707,992
Purchased Professional Services	449,785	10,363	460,148	434,473	25,675
Other Purchased Services	139,806	-	139,806	125,806	14,000
Travel	6,000	-	6,000	1,423	4,577
Miscellaneous Purchased Services	-	2,500	2,500	1,389	1,111
Supplies & Materials	35,000	10,854	45,854	32,513	13,341
Other Objects	3,000	-	3,000	124	2,876
<b>Total Support Services</b>	<b>4,323,333</b>	<b>220,843</b>	<b>4,544,176</b>	<b>3,636,545</b>	<b>907,631</b>
<b>Facilities Acquisition &amp; Construction Services:</b>					
Instructional Equipment	23,125	-	23,125	-	23,125
Noninstructional Equipment	20,000	-	20,000	-	20,000
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>43,125</b>	<b>-</b>	<b>43,125</b>	<b>-</b>	<b>43,125</b>
<b>Total Expenditures</b>	<b>11,953,537</b>	<b>747,804</b>	<b>12,701,341</b>	<b>11,007,077</b>	<b>1,694,264</b>
<b>Total Outflows</b>	<b>11,953,537</b>	<b>747,804</b>	<b>12,701,341</b>	<b>11,007,077</b>	<b>1,694,264</b>
<b>Other Financing Sources/(Uses):</b>					
Operating Transfer In - General Fund	705,264	-	705,264	-	(705,264)
<b>Total Other Financing Sources/(Uses)</b>	<b>705,264</b>	<b>-</b>	<b>705,264</b>	<b>-</b>	<b>(705,264)</b>
<b>Excess/(Deficiency) of Revenues Over/ (Under) Expenditures &amp; Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*This page intentionally left blank*

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART II**

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
NOTE TO RSI  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

**Note A - 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 Basis) "Revenue"		
From the Budgetary Comparison Schedule (C-Series)	\$ 110,788,145	\$ 11,007,077
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	8,161,953	492,689
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(8,145,996)	(283,726)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Prior Year	-	30,750
Current Year	-	(490)
	\$ 110,804,102	\$ 11,246,300
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)		
	\$ 110,804,102	\$ 11,246,300
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$ 106,758,076	\$ 11,007,077
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.	-	30,260
	-	30,260
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)		
	\$ 106,758,076	\$ 11,037,337

*This page intentionally left blank*



**REQUIRED SUPPLEMENTARY INFORMATION - PART III**

*This page intentionally left blank*

L. Schedules Related to Accounting and Reporting for Pensions (GASB 68)

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST THREE FISCAL YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability (asset)	0.21018%	0.21293%	0.21075%
District's proportionate share of the net pension liability (asset)	\$ 47,181,843	\$ 39,865,952	\$ 40,279,091
District's covered-employee payroll	\$ 14,274,516	\$ 14,163,079	\$ 14,225,430
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	330.53%	281.48%	283.15%
Plan fiduciary net position as a percentage of the total pension liability	47.93%	52.08%	48.72%

\*\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
LAST THREE FISCAL YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 1,858,026	\$ 1,807,009	\$ 1,755,348
Contributions in relation to the contractually required contribution	<u>1,858,026</u>	<u>1,807,009</u>	<u>1,755,348</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 14,274,516	\$ 14,163,079	\$ 14,225,430
Contributions as a percentage of covered- employee payroll	13.02%	12.76%	12.34%

\*\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**TEACHERS' PENSION AND ANNUITY FUND**  
**LAST THREE FISCAL YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability (asset)	0.43177%	0.44460%	0.44459%
State's proportionate share of the net pension liability (asset) associated with the District	\$ 272,895,482	\$ 237,623,805	\$ 224,693,700
District's covered-employee payroll	\$ 44,373,883	\$ 42,679,739	\$ 42,569,498
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	28.71%	33.64%	33.76%

\*\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

*This page intentionally left blank*



**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III**

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2016**

**Teachers Pension and Annuity Fund (TPAF)**

**Basis of Presentation.** The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. The numbers were derived in a report provided by KPMG dated July 28, 2016. The full report is available by the State of New Jersey, Division of Pension and Benefits. Such preparation requires management of TPAF to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

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

**Changes of assumptions.** Mortality rates were based on the RP-2000 Health Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

**Public Employees' Retirement System (PERS)**

**Basis of Presentation.** The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. The numbers were derived in a report provided by KPMG dated April 14, 2016. The full report is available by the State of New Jersey, Division of Pension and Benefits. Such preparation requires management of PERS to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

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

**Changes of assumptions.** Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees. The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

*This page intentionally left blank*

**OTHER SUPPLEMENTARY INFORMATION**

*This page intentionally left blank*

#### D. School Based Budget Schedules

*This page intentionally left blank*



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2016**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTALS
<b>ASSETS</b>			
Cash & Investments	\$ 24,653,491	\$ 37,020	\$ 24,690,511
Accounts Receivable:			
State Aid	8,536,843	-	8,536,843
Tuition	192,232	-	192,232
Interfunds	244,897	-	244,897
	<hr/>		
Total Assets	\$ 33,627,463	\$ 37,020	\$ 33,664,483
<hr/>			
<b>LIABILITIES &amp; FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 184,009	\$ 1,719	\$ 185,728
Accrued Salaries Payable	519,669	32,568	552,237
Interfunds Payable	127,202	-	127,202
Blue Cross/Blue Shield - IBNR Claims Reserve	340,549	-	340,549
	<hr/>		
Total Liabilities	1,171,429	34,287	1,205,716
<hr/>			
<b>Fund Balances:</b>			
<b>Restricted for:</b>			
Tuition Reserve	100,000	-	100,000
Tuition Reserve - Designated for Subsequent Year's Expenditures	121,340	-	121,340
Emergency Reserve	1,000,000	-	1,000,000
Maintenance Reserve	7,050,000	-	7,050,000
Capital Reserve	8,115,806	-	8,115,806
Capital Reserve - Designated for Subsequent Year's Expenditures	4,300,000	-	4,300,000
<b>Committed to:</b>			
Reserve for Impact Aid	4,682,968	-	4,682,968
<b>Assigned to:</b>			
Designated for Subsequent Year's Expenditures	119,260	-	119,260
Other Purposes	4,771,501	2,733	4,774,234
<b>Unassigned:</b>			
General Fund	2,195,159	-	2,195,159
	<hr/>		
Total Fund Balances	32,456,034	2,733	32,458,767
<hr/>			
Total Liabilities & Fund Balances	\$ 33,627,463	\$ 37,020	\$ 33,664,483
<hr/>			

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**GOVERNMENT-WIDE**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 53,851,648	99.96%	\$ 53,848,915	\$ 2,733
General Fund Reserve for Encumbrances at June 30,	22,841	0.04%	22,841	-
Other State Resources: DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	53,874,489	100.00%	53,871,756	2,733
Totals	\$ 53,874,489	100.00%	\$ 53,871,756	\$ 2,733

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: HELEN FORT/NEWCOMB**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 12,848,798	100.00%	\$ 12,848,798	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	12,848,798	100.00%	12,848,798	-
Totals	\$ 12,848,798	100.00%	\$ 12,848,798	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: EMMONS**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,101,103	100.00%	\$ 4,101,103	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,101,103	100.00%	4,101,103	-
Totals	\$ 4,101,103	100.00%	\$ 4,101,103	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: HARKER-WYLIE**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,370,292	100.00%	\$ 3,370,292	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,370,292	100.00%	3,370,292	-
Totals	\$ 3,370,292	100.00%	\$ 3,370,292	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: FORT DIX**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,497,749	100.00%	\$ 3,497,494	\$ 255
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,497,749	100.00%	3,497,494	255
Totals	\$ 3,497,749	100.00%	\$ 3,497,494	\$ 255

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: CRICHTON**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,293,347	99.99%	\$ 3,293,347	\$ -
General Fund Reserve for Encumbrances at June 30,	196	0.01%	196	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,293,543	100.00%	3,293,543	-
Totals	\$ 3,293,543	100.00%	\$ 3,293,543	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: DENBO**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,932,320	100.00%	\$ 3,932,320	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,932,320	100.00%	3,932,320	-
Totals	\$ 3,932,320	100.00%	\$ 3,932,320	\$ -



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: BUSANSKY**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,259,754	99.88%	\$ 4,259,754	\$ -
General Fund Reserve for Encumbrances at June 30,	5,003	0.12%	5,003	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,264,757	100.00%	4,264,757	-
Totals	\$ 4,264,757	100.00%	\$ 4,264,757	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: STACKHOUSE**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,235,238	99.99%	\$ 3,235,238	\$ -
General Fund Reserve for Encumbrances at June 30,	48	0.01%	48	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,235,286	100.00%	3,235,286	-
Totals	\$ 3,235,286	100.00%	\$ 3,235,286	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: HIGH SCHOOL**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 14,368,700	99.88%	\$ 14,366,222	\$ 2,478
General Fund Reserve for Encumbrances at June 30,	17,594	0.12%	17,594	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	14,386,294	100.00%	14,383,816	2,478
Totals	\$ 14,386,294	100.00%	\$ 14,383,816	\$ 2,478

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SCHOOL: EARLY CHILDHOOD**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 944,347	100.00%	\$ 944,347	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	944,347	100.00%	944,347	-
Totals	\$ 944,347	100.00%	\$ 944,347	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 1,597,858	\$ (87,736)	\$ 1,510,122	\$ 1,496,815	\$ 13,307
Other Salaries for Instruction	15-110-100-106	543,703	(45,636)	498,067	495,783	2,284
Purchased Professional/Educational Services	15-110-100-320	1,500	-	1,500	-	1,500
Other Purchased Services	15-110-100-500	100	-	100	-	100
General Supplies	15-110-100-610	29,732	-	29,732	23,657	6,075
Other Objects	15-110-100-800	7,450	-	7,450	4,300	3,150
Grades 1 - 5	15-120-100-101	8,803,823	112,490	8,916,313	8,897,326	18,987
Reading Specialist	15-120-100-179	672,355	2,823	675,178	675,175	3
Grades 6 - 8	15-130-100-101	5,303,358	(39,606)	5,263,752	5,203,070	60,682
Reading Specialist	15-130-100-179	185,079	301	185,380	166,421	18,959
Grades 9 - 12	15-140-100-101	6,135,786	244,145	6,379,931	6,322,207	57,724
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	235,217	(138,243)	96,974	58,392	38,582
Purchased Professional/Educational Services	15-190-100-320	55,115	12,719	67,834	60,068	7,766
Other Purchased Services	15-190-100-500	48,769	8,728	57,497	46,096	11,401
General Supplies	15-190-100-610	851,347	22,187	873,534	746,028	127,506
Textbooks	15-190-100-640	82,532	(25,062)	57,470	14,691	42,779
Other Objects	15-190-100-800	65,754	-	65,754	59,508	6,246
Total Regular Programs - Instruction		24,619,478	67,110	24,686,588	24,269,537	417,051
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	139,145	(139,145)	-	-	-
Other Salaries for Instruction	15-201-100-106	72,095	(72,095)	-	-	-
Other Purchased Services	15-201-100-107	599	-	599	-	599
General Supplies	15-201-100-610	7,191	-	7,191	490	6,701
Textbooks	15-201-100-640	1,500	-	1,500	-	1,500
Other Objects	15-201-100-800	750	-	750	-	750
Total Cognitive - Mild		221,280	(211,240)	10,040	490	9,550
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	323,375	4,595	327,970	327,969	1
Other Salaries for Instruction	15-204-100-106	97,860	(1,133)	96,727	96,719	8
Purchased Professional/Educational Services	15-204-100-320	346	44	390	140	250
Other Purchased Services	15-204-100-500	675	500	1,175	300	875
General Supplies	15-204-100-610	13,150	(393)	12,757	8,628	4,129
Textbooks	15-204-100-640	6,500	-	6,500	-	6,500
Other Objects	15-204-100-800	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities		442,906	3,613	446,519	433,756	12,763
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	88,160	(88,160)	-	-	-
Other Salaries for Instruction	15-209-100-106	47,730	(47,730)	-	-	-
General Supplies	15-209-100-610	2,000	-	2,000	1,396	604
Textbooks	15-209-100-640	4,000	-	4,000	-	4,000
Other Objects	15-209-100-800	500	-	500	-	500
Total Behavioral Disabilities		142,390	(135,890)	6,500	1,396	5,104

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
<b>Multiple Disabilities:</b>						
Salaries of Teachers	15-212-100-101	892,481	172,428	1,064,909	1,007,194	57,715
Other Salaries for Instruction	15-212-100-106	659,008	72,338	731,346	707,237	24,109
Other Purchased Services	15-212-100-500	800	-	800	-	800
General Supplies	15-212-100-610	29,215	(2,750)	26,465	13,153	13,312
Textbooks	15-212-100-640	5,150	-	5,150	-	5,150
Other Objects	15-212-100-800	1,600	-	1,600	400	1,200
<b>Total Multiple Disabilities</b>		<b>1,588,254</b>	<b>242,016</b>	<b>1,830,270</b>	<b>1,727,984</b>	<b>102,286</b>
<b>Resource Room:</b>						
Salaries of Teachers	15-213-100-101	5,517,822	(37,297)	5,480,525	5,464,070	16,455
Other Salaries for Instruction	15-213-100-106	821,289	(61,742)	759,547	706,814	52,733
Purchase Professional Services	15-213-100-320	9,510	2,500	12,010	7,995	4,015
Other Purchased Services	15-213-100-500	8,675	-	8,675	3,000	5,675
General Supplies	15-213-100-610	35,986	(2,250)	33,736	10,448	23,288
Textbooks	15-213-100-640	19,155	(3,580)	15,575	-	15,575
Other Objects	15-213-100-800	1,000	-	1,000	-	1,000
<b>Total Resource Room</b>		<b>6,413,437</b>	<b>(102,369)</b>	<b>6,311,068</b>	<b>6,192,327</b>	<b>118,741</b>
<b>Preschool Disabilities - Full Time:</b>						
Salaries of Teachers	15-216-100-101	220,862	18	220,880	220,510	370
Other Salaries for Instruction	15-216-100-106	173,705	43,848	217,553	211,807	5,746
<b>Total Preschool Handicapped - Full Time</b>		<b>394,567</b>	<b>43,866</b>	<b>438,433</b>	<b>432,317</b>	<b>6,116</b>
<b>Total Special Education</b>		<b>9,202,834</b>	<b>(160,004)</b>	<b>9,042,830</b>	<b>8,788,270</b>	<b>254,560</b>
<b>Basic Skills/Remedial:</b>						
Salaries of Teachers	15-230-100-101	758,501	281,675	1,040,176	1,035,542	4,634
Other Salaries for Instruction	15-230-100-106	340,405	(200,575)	139,830	138,918	912
Other Purchased Services	15-230-100-500	400	-	400	-	400
General Supplies	15-230-100-610	2,000	(1,000)	1,000	-	1,000
<b>Total Basic Skills/Remedial</b>		<b>1,101,306</b>	<b>80,100</b>	<b>1,181,406</b>	<b>1,174,460</b>	<b>6,946</b>
<b>Bilingual Education:</b>						
Salaries of Teachers	15-240-100-101	286,618	866	287,484	241,201	46,283
Other Purchased Services	15-240-100-500	257	-	257	-	257
General Supplies	15-240-100-610	1,933	(1,150)	783	209	574
Textbooks	15-240-100-640	-	150	150	150	-
<b>Total Bilingual Education</b>		<b>288,808</b>	<b>(134)</b>	<b>288,674</b>	<b>241,560</b>	<b>47,114</b>
<b>School Sponsored Cocurricular Activities:</b>						
Salaries	15-401-100-100	318,519	703	319,222	311,254	7,968
<b>Total School Sponsored Cocurricular Activities</b>		<b>318,519</b>	<b>703</b>	<b>319,222</b>	<b>311,254</b>	<b>7,968</b>
<b>Before/After School Programs:</b>						
Salaries	15-421-100-100	232,361	(9,441)	222,920	152,856	70,064
Other Salaries of Instruction	15-421-100-106	2,000	(551)	1,449	433	1,016
<b>Total Before/After School Programs</b>		<b>234,361</b>	<b>(9,992)</b>	<b>224,369</b>	<b>153,289</b>	<b>71,080</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Summer School - Instruction:						
Salaries	15-422-100-101	74,194	(1,675)	72,519	72,519	-
Salaries of Principals & Assistant Principals	15-422-240-103	-	2,646	2,646	2,646	-
Total Summer School - Instruction		74,194	971	75,165	75,165	-
Total - Instruction		35,839,500	(21,246)	35,818,254	35,013,535	804,719
Attendance & Social Work Services:						
Salaries	15-000-211-104	1,401	(1,401)	-	-	-
Total Attendance & Social Work Services		1,401	(1,401)	-	-	-
Health Services:						
Salaries	15-000-213-100	808,288	7,173	815,461	813,868	1,593
Salaries of Secretarial & Clerical Assistants	15-000-213-105	30,614	1	30,615	30,614	1
Other Salaries for Instruction	15-000-213-106	16,037	401	16,438	16,437	1
Purchased Professional & Technical Services	15-000-213-300	2,170	(1,160)	1,010	-	1,010
Other Purchased Services	15-000-213-500	352	-	352	-	352
Supplies and Materials	15-000-213-600	32,532	48	32,580	24,678	7,902
Total Health Services		889,993	6,463	896,456	885,597	10,859
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	1,584,859	(60,042)	1,524,817	1,491,156	33,661
Purchased Professional/Educational Services	15-000-218-320	1,900	-	1,900	-	1,900
Purchased Technical Services	15-000-218-390	3,500	-	3,500	-	3,500
Other Purchased Services	15-000-218-500	2,275	-	2,275	67	2,208
Supplies and Materials	15-000-218-600	19,609	500	20,109	12,952	7,157
Total Other Support Services-Students-Regular		1,612,143	(59,542)	1,552,601	1,504,175	48,426
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	99,775	18,096	117,871	88,234	29,637
Supplies and Materials	15-000-221-600	28,586	(13,587)	14,999	8,848	6,151
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		128,361	4,509	132,870	97,082	35,788
Educational Media Services/School Library:						
Salaries	15-000-222-100	88,248	1	88,249	88,248	1
Salaries of Other Professional Staff	15-000-222-104	458,320	(86,798)	371,522	371,350	172
Salaries of Technology Coordinators	15-000-222-177	405,953	80,951	486,904	486,184	720
Purchased Professional & Technical Services	15-000-222-300	476	6,586	7,062	6,585	477
Other Purchased Services	15-000-222-500	14,025	5,800	19,825	11,171	8,654
Supplies and Materials	15-000-222-600	191,117	(31,931)	159,186	111,695	47,491
Total Educational Media Services/School Library		1,158,139	(25,391)	1,132,748	1,075,233	57,515
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	17,925	-	17,925	-	17,925
Total Instructional Staff Training Services		17,925	-	17,925	-	17,925

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	1,591,588	203,690	1,795,278	1,787,251	8,027
Salaries of Secretarial & Clerical Assistants	15-000-240-105	754,000	3,833	757,833	753,282	4,551
Salaries of HFMS SHA	15-000-240-107	191,528	(14,435)	177,093	174,132	2,961
Other Salaries	15-000-240-110	104,602	1	104,603	104,602	1
Other Purchased Services	15-000-240-500	10,610	-	10,610	825	9,785
Supplies and Materials	15-000-240-600	24,880	1,169	26,049	19,752	6,297
Total Support Services School Administration		2,677,208	194,258	2,871,466	2,839,844	31,622
Security:						
Salaries	15-000-266-100	906,398	(29,422)	876,976	874,423	2,553
General Supplies	15-000-266-610	1,000	-	1,000	883	117
Total Security		907,398	(29,422)	877,976	875,306	2,670
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	11,915,412	(65,528)	11,849,884	11,547,070	302,814
Total Unallocated Benefits - Employee Benefits		11,915,412	(65,528)	11,849,884	11,547,070	302,814
Total Undistributed Expenditures		19,307,980	23,946	19,331,926	18,824,307	507,619
Total Expenditures - Current Expense		55,147,480	2,700	55,150,180	53,837,842	1,312,338
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grades 1 - 5	15-120-100-730	2,453	6,261	8,714	6,088	2,626
Grades 6 - 8	15-130-100-730	7,613	13,880	21,493	20,826	667
Grades 9 - 12	15-140-100-730	11,200	-	11,200	7,000	4,200
Multiple Disabilities	15-212-100-730	1,000	-	1,000	-	1,000
Resource Room	15-213-100-730	1,000	-	1,000	-	1,000
Total Equipment		23,266	20,141	43,407	33,914	9,493
Total Capital Outlay		23,266	20,141	43,407	33,914	9,493
Total School Based Expenditures		55,170,746	22,841	55,193,587	53,871,756	1,321,831
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	55,170,746	-	55,170,746	53,851,648	(1,319,098)
Total Other Financing Sources/(Uses)		55,170,746	-	55,170,746	53,851,648	(1,319,098)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		-	(22,841)	(22,841)	(20,108)	2,733
Fund Balances, July 1		22,841	-	22,841	22,841	-
Fund Balances, June 30		\$ 22,841	\$ (22,841)	\$ -	\$ 2,733	\$ 2,733



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Helen Fort/Newcomb	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8	15-130-100-101	\$ 5,251,179	\$ 12,573	\$ 5,263,752	\$ 5,203,070	\$ 60,682
Reading Specialist	15-130-100-179	185,079	301	185,380	166,421	18,959
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	8,500	7,500	16,000	15,950	50
Other Purchased Services	15-190-100-500	10,963	2,993	13,956	13,956	-
General Supplies	15-190-100-610	101,614	16,652	118,266	110,828	7,438
Textbooks	15-190-100-640	25,241	(20,645)	4,596	4,595	1
Other Objects	15-190-100-800	13,230	-	13,230	12,230	1,000
<b>Total Regular Programs - Instruction</b>		<b>5,595,806</b>	<b>19,374</b>	<b>5,615,180</b>	<b>5,527,050</b>	<b>88,130</b>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	58,011	3,060	61,071	61,071	-
Other Salaries for Instruction	15-204-100-106	23,865	1	23,866	23,865	1
Purchased Professional/Educational Services	15-204-100-320	250	-	250	-	250
Other Purchased Services	15-204-100-500	675	-	675	-	675
General Supplies	15-204-100-610	3,150	-	3,150	1,925	1,225
<b>Total Learning and/or Language Disabilities</b>		<b>85,951</b>	<b>3,061</b>	<b>89,012</b>	<b>86,861</b>	<b>2,151</b>
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	230,200	(44,731)	185,469	183,938	1,531
Other Salaries for Instruction	15-212-100-106	71,995	40,481	112,476	101,135	11,341
Other Purchased Services	15-212-100-500	750	-	750	-	750
General Supplies	15-212-100-610	1,315	-	1,315	429	886
Textbooks	15-212-100-640	5,150	-	5,150	-	5,150
<b>Total Multiple Disabilities</b>		<b>309,410</b>	<b>(4,250)</b>	<b>305,160</b>	<b>285,502</b>	<b>19,658</b>
Resource Room:						
Salaries of Teachers	15-213-100-101	1,653,309	(15,597)	1,637,712	1,631,978	5,734
Other Salaries for Instruction	15-213-100-106	366,875	(114,462)	252,413	248,567	3,846
Purchased Professional Services	15-213-100-320	6,010	-	6,010	2,950	3,060
Other Purchased Services	15-213-100-500	3,845	-	3,845	1,500	2,345
General Supplies	15-213-100-610	4,866	-	4,866	764	4,102
Textbooks	15-213-100-640	4,155	(3,580)	575	-	575
<b>Total Resource Room</b>		<b>2,039,060</b>	<b>(133,639)</b>	<b>1,905,421</b>	<b>1,885,759</b>	<b>19,662</b>
<b>Total Special Education</b>		<b>2,434,421</b>	<b>(134,828)</b>	<b>2,299,593</b>	<b>2,258,122</b>	<b>41,471</b>
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	232,471	176	232,647	228,015	4,632
<b>Total Basic Skills/Remedial</b>		<b>232,471</b>	<b>176</b>	<b>232,647</b>	<b>228,015</b>	<b>4,632</b>
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	141,674	(8,526)	133,148	130,814	2,334
<b>Total School Sponsored Cocurricular Activities</b>		<b>141,674</b>	<b>(8,526)</b>	<b>133,148</b>	<b>130,814</b>	<b>2,334</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Helen Fort/Newcomb	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Before/After School Programs:						
Salaries	15-421-100-101	65,460	(9,418)	56,042	55,840	202
Total Before/After School Programs		65,460	(9,418)	56,042	55,840	202
Summer School:						
Salaries	15-422-100-101	13,810	16,640	30,450	30,450	-
Salaries of Principals & Assistant Principals	15-422-240-103	-	2,646	2,646	2,646	-
Total Summer School		13,810	19,286	33,096	33,096	-
Total - Instruction		8,483,642	(113,936)	8,369,706	8,232,937	136,769
Health Services:						
Salaries	15-000-213-100	156,865	4,555	161,420	161,418	2
Salaries of Secretarial & Clerical Assistants	15-000-213-105	30,614	1	30,615	30,614	1
Other Purchased Services	15-000-213-500	27	-	27	-	27
Supplies and Materials	15-000-213-600	6,360	-	6,360	5,508	852
Total Health Services		193,866	4,556	198,422	197,540	882
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	410,209	(3,845)	406,364	396,913	9,451
Other Purchased Services	15-000-218-500	1,100	-	1,100	67	1,033
Supplies and Materials	15-000-218-600	4,400	-	4,400	2,131	2,269
Total Other Support Services-Students-Regular		415,709	(3,845)	411,864	399,111	12,753
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	32,336	-	32,336	28,846	3,490
Supplies and Materials	15-000-221-600	6,800	(6,800)	-	-	-
Total Other Support Services-Students-Regular		39,136	(6,800)	32,336	28,846	3,490
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	108,453	-	108,453	108,453	-
Salaries of Technology Coordinators	15-000-222-177	52,715	4,242	56,957	56,880	77
Supplies and Materials	15-000-222-600	29,825	(15,000)	14,825	14,790	35
Total Educational Media Services/School Library		190,993	(10,758)	180,235	180,123	112
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	349,016	76,313	425,329	422,629	2,700
Salaries of Secretarial & Clerical Assistants	15-000-240-105	150,761	1	150,762	150,761	1
Salaries of HFMS SHA	15-000-240-107	57,614	470	58,084	56,881	1,203
Other Purchased Services	15-000-240-500	3,610	-	3,610	-	3,610
Supplies and Materials	15-000-240-600	4,321	-	4,321	2,707	1,614
Total Support Services School Administration		565,322	76,784	642,106	632,978	9,128

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<b>School: Helen Fort/Newcomb</b>	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	284,502	(12,861)	271,641	270,274	1,367
Total Security		284,502	(12,861)	271,641	270,274	1,367
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	2,886,163	-	2,886,163	2,886,163	-
Total Unallocated Benefits - Employee Benefits		2,886,163	-	2,886,163	2,886,163	-
Total Undistributed Expenditures		4,575,691	47,076	4,622,767	4,595,035	27,732
Total Expenditures - Current Expense		13,059,333	(66,860)	12,992,473	12,827,972	164,501
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	7,613	13,880	21,493	20,826	667
Total Equipment		7,613	13,880	21,493	20,826	667
Total Capital Outlay		7,613	13,880	21,493	20,826	667
Total School Based Expenditures		13,066,946	(52,980)	13,013,966	12,848,798	165,168
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	13,066,946	(52,980)	13,013,966	12,848,798	(165,168)
Total Other Financing Sources/(Uses)		13,066,946	(52,980)	13,013,966	12,848,798	(165,168)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Emmons	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
Current Expense:							
Instruction - Regular Programs:							
Salaries of Teachers:							
	Preschool/Kindergarten	15-110-100-101	\$ 578,964	\$ (136,384)	\$ 442,580	\$ 442,579	\$ 1
	Other Salaries for Instruction	15-110-100-106	163,334	(23,946)	139,388	139,388	-
	General Supplies	15-110-100-610	9,944	-	9,944	8,937	1,007
	Other Objects	15-110-100-800	1,300	-	1,300	1,300	-
	Grades 1 - 5	15-120-100-101	1,082,576	56,746	1,139,322	1,139,322	-
	Reading Specialist	15-120-100-179	144,404	1,836	146,240	146,239	1
Regular Programs - Undistributed Instruction:							
	Class Aide	15-190-100-106	-	2,226	2,226	1,866	360
	Purchased Professional/Educational Serv	15-190-100-320	1,500	-	1,500	1,000	500
	Other Purchased Services	15-190-100-500	1,872	-	1,872	939	933
	General Supplies	15-190-100-610	62,517	(3,393)	59,124	51,579	7,545
	Textbooks	15-190-100-640	1,741	-	1,741	-	1,741
	Other Objects	15-190-100-800	4,550	-	4,550	2,600	1,950
Total Regular Programs - Instruction			2,052,702	(102,915)	1,949,787	1,935,749	14,038
Multiple Disabilities:							
	Salaries of Teachers	15-212-100-101	132,967	(6,249)	126,718	126,717	1
	Other Salaries for Instruction	15-212-100-106	121,994	50,054	172,048	161,721	10,327
	General Supplies	15-212-100-610	6,000	-	6,000	4,726	1,274
	Other Objects	15-212-100-800	800	-	800	400	400
Total Multiple Disabilities			261,761	43,805	305,566	293,564	12,002
Resource Room:							
	Salaries of Teachers	15-213-100-101	241,313	62,614	303,927	303,213	714
	Other Salaries for Instruction	15-213-100-106	23,565	42,370	65,935	65,058	877
Total Resource Room			264,878	104,984	369,862	368,271	1,591
Total Special Education			526,639	148,789	675,428	661,835	13,593
Basic Skills/Remedial:							
	Salaries of Teachers	15-230-100-101	85,100	-	85,100	85,100	-
	Other Salaries for Instruction	15-230-100-106	14,321	201	14,522	14,521	1
Total Basic Skills/Remedial			99,421	201	99,622	99,621	1
School Sponsored Cocurricular Activities:							
	Salaries	15-401-100-100	4,415	-	4,415	1,860	2,555
Total School Sponsored Cocurricular Activities			4,415	-	4,415	1,860	2,555
Before/After School Programs:							
	Salaries	15-421-100-100	8,000	-	8,000	6,848	1,152
Total Before/After School Programs			8,000	-	8,000	6,848	1,152
Total - Instruction			2,691,177	46,075	2,737,252	2,705,913	31,339

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: <b>Emmons</b>	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Health Services:						
Salaries	15-000-213-100	83,800	839	84,639	84,638	1
Supplies and Materials	15-000-213-600	2,456	-	2,456	1,453	1,003
Total Health Services		86,256	839	87,095	86,091	1,004
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	76,723	1	76,724	76,723	1
Supplies and Materials	15-000-218-600	600	-	600	304	296
Total Other Support Services-Students-Regular		77,323	1	77,324	77,027	297
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	3,393	3,393	6,786	6,786	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		3,393	3,393	6,786	6,786	-
Educational Media Services/School Library:						
Salaries	15-000-222-104	69,440	(69,440)	-	-	-
Salaries of Technology Coordinators	15-000-222-177	34,968	1,751	36,719	36,718	1
Supplies and Materials	15-000-222-600	19,349	-	19,349	11,351	7,998
Total Educational Media Services/School Library		123,757	(67,689)	56,068	48,069	7,999
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	134,860	20,454	155,314	155,314	-
Salaries of Secretarial & Clerical Assistant	15-000-240-105	48,056	200	48,256	48,256	-
SHA	15-000-240-107	7,202	(1,571)	5,631	5,630	1
Total Support Services School Administration		190,118	19,083	209,201	209,200	1
Security:						
Salaries	15-000-266-100	42,341	1	42,342	42,341	1
Total Security		42,341	1	42,342	42,341	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	925,676	-	925,676	925,676	-
Total Unallocated Benefits - Employee Benefits		925,676	-	925,676	925,676	-
Total Undistributed Expenditures		1,448,864	(44,372)	1,404,492	1,395,190	9,302
Total Expenditures - Current Expense		4,140,041	1,703	4,141,744	4,101,103	40,641

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<b>School: Emmons</b>	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grades 1 - 5	15-120-100-730	2,453	-	2,453	-	2,453
Total Equipment		2,453	-	2,453	-	2,453
Total Capital Outlay		2,453	-	2,453	-	2,453
Total School Based Expenditures		4,142,494	1,703	4,144,197	4,101,103	43,094
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,142,494	1,703	4,144,197	4,101,103	(43,094)
Total Other Financing Sources/(Uses)		4,142,494	1,703	4,144,197	4,101,103	(43,094)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Harker-Wylie	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 315,894	\$ 55,685	\$ 371,579	\$ 362,109	\$ 9,470
Other Salaries for Instruction	15-110-100-106	118,668	2,458	121,126	121,125	1
General Supplies	15-110-100-610	5,000	-	5,000	4,885	115
Other Objects	15-110-100-800	1,000	-	1,000	-	1,000
Grades 1 - 5	15-120-100-101	1,083,853	(78,226)	1,005,627	1,003,637	1,990
Reading Specialist	15-120-100-179	60,081	-	60,081	60,081	-
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	6,200	2,800	9,000	8,200	800
General Supplies	15-190-100-610	71,000	(1,246)	69,754	48,100	21,654
Other Objects	15-190-100-800	2,000	-	2,000	2,000	-
Total Regular Programs - Instruction		1,663,696	(18,529)	1,645,167	1,610,137	35,030
Salaries of Teachers	15-212-100-101	88,248	(34,207)	54,041	54,040	1
Other Salaries for Instruction	15-212-100-106	73,762	(6,167)	67,595	66,963	632
General Supplies	15-212-100-610	2,000	-	2,000	1,125	875
Total Multiple Disabilities		164,010	(40,374)	123,636	122,128	1,508
Resource Room:						
Salaries of Teachers	15-213-100-101	232,642	1,499	234,141	234,141	-
General Supplies	15-213-100-610	3,000	-	3,000	1,333	1,667
Total Resource Room		235,642	1,499	237,141	235,474	1,667
Total Special Education		399,652	(38,875)	360,777	357,602	3,175
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	83,800	1	83,801	83,800	1
Other Salaries for Instruction	15-230-100-106	42,199	-	42,199	42,199	-
Total Basic Skills/Remedial		125,999	1	126,000	125,999	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	8,000	-	8,000	6,325	1,675
Total School Sponsored Cocurricular Activities		8,000	-	8,000	6,325	1,675
Before/After School Programs:						
Salaries	15-421-100-100	16,000	-	16,000	1,187	14,813
Total Before/After School Programs		16,000	-	16,000	1,187	14,813
Total - Instruction		2,213,347	(57,403)	2,155,944	2,101,250	54,694
Health Services:						
Salaries	15-000-213-100	89,315	2	89,317	89,316	1
Supplies and Materials	15-000-213-600	3,500	-	3,500	2,279	1,221
Total Health Services		92,815	2	92,817	91,595	1,222
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	97,043	1	97,044	97,043	1
Supplies and Materials	15-000-218-600	600	500	1,100	1,100	-
Total Other Support Services-Students-Regular		97,643	501	98,144	98,143	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Harker-Wylie	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	6,786	-	6,786	6,786	-
Total Improvement of Instruction Services Other Support Services Instructional Staff		6,786	-	6,786	6,786	-
Educational Media Services/School Library						
Salaries of Other Professional Staff	15-000-222-104	53,839	-	53,839	53,839	-
Salaries of Technology Coordinators	15-000-222-177	38,307	(4,512)	33,795	33,795	-
Other Purchased Services	15-000-222-500	2,000	6,600	8,600	2,994	5,606
Supplies and Materials	15-000-222-600	35,000	(9,900)	25,100	9,518	15,582
Total Educational Media Services/School Library		129,146	(7,812)	121,334	100,146	21,188
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	129,967	1,264	131,231	131,231	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	35,048	1	35,049	35,048	1
Other Purchased Services	15-000-240-500	400	-	400	-	400
Supplies and Materials	15-000-240-600	268	-	268	-	268
Total Support Services School Administrator		165,683	1,265	166,948	166,279	669
Security:						
Salaries	15-000-266-100	42,341	(11,174)	31,167	31,116	51
Total Security		42,341	(11,174)	31,167	31,116	51
Unallocated Benefits Employee Benefits						
Health Benefits	15-000-291-270	774,977	-	774,977	774,977	-
Total Unallocated Benefits - Employee Benefits		774,977	-	774,977	774,977	-
Total Undistributed Expenditures		1,309,391	(17,218)	1,292,173	1,269,042	23,131
Total Expenditures - Current Expense		3,522,738	(74,621)	3,448,117	3,370,292	77,825
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Multiple Disabilities	15-212-100-730	1,000	-	1,000	-	1,000
Resource Room	15-213-100-730	1,000	-	1,000	-	1,000
Total Equipment		2,000	-	2,000	-	2,000
Total Capital Outlay		2,000	-	2,000	-	2,000
Total School Based Expenditures		3,524,738	(74,621)	3,450,117	3,370,292	79,825
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,524,738	(74,621)	3,450,117	3,370,292	(79,825)
Total Other Financing Sources/(Uses)		3,524,738	(74,621)	3,450,117	3,370,292	(79,825)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -



PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: Fort Dix	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 339,241	\$ (87,599)	\$ 251,642	\$ 251,641	\$ 1
Other Salaries for Instruction	15-110-100-106	142,483	(44,229)	98,254	98,253	1
General Supplies	15-110-100-610	4,788	-	4,788	2,079	2,709
Other Objects	15-110-100-800	3,150	-	3,150	3,000	150
Grades 1 - 5	15-120-100-101	1,261,597	85,897	1,347,494	1,347,492	2
Reading Specialist	15-120-100-179	88,248	1	88,249	88,248	1
Grades 6 - 8	15-130-100-101	52,179	(52,179)	-	-	-
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	86,100	(86,100)	-	-	-
Purchased Professional/Educational Services	15-190-100-320	6,350	-	6,350	4,000	2,350
Other Purchases	15-190-100-500	-	100	100	84	16
General Supplies	15-190-100-610	50,000	(7,019)	42,981	39,681	3,300
Textbooks	15-190-100-640	1,000	(100)	900	-	900
Other Objects	15-190-100-800	7,490	-	7,490	6,000	1,490
Total Regular Programs - Instruction		2,042,626	(191,228)	1,851,398	1,840,478	10,920
Learning and/or Language Disabilities:						
Textbooks	15-204-100-640	500	-	500	-	500
Total Learning and/or Language Disabilities		500	-	500	-	500
Resource Room:						
Salaries of Teachers	15-213-100-101	88,065	17	88,082	88,082	-
Total Resource Room		88,065	17	88,082	88,082	-
Total Special Education		88,565	17	88,582	88,082	500
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	-	164,910	164,910	164,910	-
Other Salaries for Instruction	15-230-100-106	85,100	(84,432)	668	-	668
Total Basic Skills/Remedial		85,100	80,478	165,578	164,910	668
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	7,120	-	7,120	6,953	167
Total School Sponsored Cocurricular Activities		7,120	-	7,120	6,953	167
Before/After School Programs:						
Tutoring	15-421-100-101	5,000	233	5,233	5,232	1
Total Before/After School Programs		5,000	233	5,233	5,232	1
Total - Instruction		2,228,411	(110,500)	2,117,911	2,105,655	12,256
Health Services:						
Salaries	15-000-213-100	89,212	723	89,935	89,934	1
Supplies and Materials	15-000-213-600	2,994	-	2,994	1,498	1,496
Total Health Services		92,206	723	92,929	91,432	1,497
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	102,080	(5,667)	96,413	96,413	-
Supplies and Materials	15-000-218-600	500	-	500	489	11
Total Other Support Services-Students-Regular		102,580	(5,667)	96,913	96,902	11

PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: Fort Dix	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Improvement of Instruction Services/Other Support Services - Instruction Staff: Salaries of Other Professional Staff	15-000-221-104	-	6,786	6,786	6,786	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		-	6,786	6,786	6,786	-
Educational Media Services/School Library: Salaries of Other Professional Staff	15-000-222-104	88,765	-	88,765	88,765	-
Salaries of Technology Coordinators	15-000-222-177	54,349	9,172	63,521	63,521	-
Supplies and Materials	15-000-222-600	22,937	-	22,937	15,788	7,149
Total Educational Media Services/School Library		166,051	9,172	175,223	168,074	7,149
Support Services School Administration: Salaries of Principals & Assistant Principals	15-000-240-103	122,417	2,731	125,148	125,148	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	36,777	234	37,011	37,011	-
Salaries of HFMS SHA	15-000-240-107	40,292	183	40,475	40,474	1
Total Support Services School Administration		199,486	3,148	202,634	202,633	1
Security: Salaries	15-000-266-100	32,102	(8,871)	23,231	23,230	1
Total Security:		32,102	(8,871)	23,231	23,230	1
Unallocated Benefits Employee Benefits Health Benefits	15-000-291-270	802,782	-	802,782	802,782	-
Total Unallocated Benefits - Employee Benefits		802,782	-	802,782	802,782	-
Total Undistributed Expenditures		1,395,207	5,291	1,400,498	1,391,839	8,659
Total Expenditures - Current Expense		3,623,618	(105,209)	3,518,409	3,497,494	20,915
Total School Based Expenditures		3,623,618	(105,209)	3,518,409	3,497,494	20,915
Other Financing Sources/(Uses): Operating Transfer In - General Fund	15-5200-000-000	3,623,618	(105,209)	3,518,409	3,497,749	(20,660)
Total Other Financing Sources/(Uses)		3,623,618	(105,209)	3,518,409	3,497,749	(20,660)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	255	255
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 255	\$ 255

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Crichton	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
<b>Current Expense:</b>						
<b>Instruction - Regular Programs:</b>						
<b>Salaries of Teachers:</b>						
Preschool/Kindergarten	15-110-100-101	\$ 310,497	\$ 133,824	\$ 444,321	\$ 440,486	\$ 3,835
Other Salaries for Instruction	15-110-100-106	96,560	42,739	139,299	137,017	2,282
Purchased Professional/Educational Services	15-110-100-320	1,500	-	1,500	-	1,500
Other Purchased Services	15-110-100-500	100	-	100	-	100
General Supplies	15-110-100-610	10,000	-	10,000	7,756	2,244
Other Objects	15-110-100-800	2,000	-	2,000	-	2,000
Grades 1 - 5	15-120-100-101	1,120,496	(49,830)	1,070,666	1,070,622	44
Reading Sepcialist	15-120-100-179	63,539	684	64,223	64,223	-
<b>Regular Programs - Undistributed Instruction:</b>						
Other Salaries for Instruction	15-190-100-106	23,865	(23,865)	-	-	-
Purchased Professional/Educational Services	15-190-100-320	5,000	-	5,000	5,000	-
Other Purchased Services	15-190-100-500	400	1,200	1,600	1,175	425
General Supplies	15-190-100-610	47,357	(6,786)	40,571	36,739	3,832
Other Objects	15-190-100-800	6,000	-	6,000	6,000	-
<b>Total Regular Programs - Instruction</b>		<b>1,687,314</b>	<b>97,966</b>	<b>1,785,280</b>	<b>1,769,018</b>	<b>16,262</b>
<b>Multiple Disabilities:</b>						
Salaries of Teachers	15-212-100-101	88,248	1	88,249	88,248	1
Other Salaries for Instruction	15-212-100-106	47,730	1,001	48,731	48,730	1
Other Purchased Services	15-212-100-500	50	-	50	-	50
General Supplies	15-212-100-610	4,000	-	4,000	780	3,220
Other Objects	15-212-100-800	800	-	800	-	800
<b>Total Multiple Disabilities</b>		<b>140,828</b>	<b>1,002</b>	<b>141,830</b>	<b>137,758</b>	<b>4,072</b>
<b>Resource Room:</b>						
Salaries of Teachers	15-213-100-101	91,448	53,879	145,327	145,327	-
Other Salaries for Instruction	15-213-100-106	24,165	(24,165)	-	-	-
General Supplies	15-213-100-610	2,000	-	2,000	-	2,000
<b>Total Resource Room</b>		<b>117,613</b>	<b>29,714</b>	<b>147,327</b>	<b>145,327</b>	<b>2,000</b>
<b>Total Special Education</b>		<b>258,441</b>	<b>30,716</b>	<b>289,157</b>	<b>283,085</b>	<b>6,072</b>
<b>Basic Skills/Remedial:</b>						
Salaries of Teachers	15-230-100-101	86,519	-	86,519	86,519	-
Other Purchased Services	15-230-100-500	400	-	400	-	400
General Supplies	15-230-100-610	1,000	-	1,000	-	1,000
<b>Total Basic Skills/Remedial</b>		<b>87,919</b>	<b>-</b>	<b>87,919</b>	<b>86,519</b>	<b>1,400</b>
<b>Before/After School Programs:</b>						
Salaries	15-421-100-100	12,841	-	12,841	1,427	11,414
<b>Total Before/After School Programs</b>		<b>12,841</b>	<b>-</b>	<b>12,841</b>	<b>1,427</b>	<b>11,414</b>
<b>Total - Instruction</b>		<b>2,046,515</b>	<b>128,682</b>	<b>2,175,197</b>	<b>2,140,049</b>	<b>35,148</b>
<b>Health Services:</b>						
Salaries	15-000-213-100	61,041	(1,595)	59,446	59,345	101
Other Salaries for Instruction	15-000-213-106	16,037	(16,037)	-	-	-
Purchased Professional & Technical Services	15-000-213-300	700	-	700	-	700
Other Purchased Services	15-000-213-500	25	-	25	-	25
Supplies and Materials	15-000-213-600	3,050	-	3,050	521	2,529
<b>Total Health Services</b>		<b>\$ 80,853</b>	<b>\$ (17,632)</b>	<b>\$ 63,221</b>	<b>\$ 59,866</b>	<b>\$ 3,355</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Crichton	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
<b>Other Support Services - Students - Regular:</b>						
Salaries of Other Professional Staff	15-000-218-104	88,848	(29,816)	59,032	58,611	421
Purchased Technical Services	15-000-218-320	1,400	-	1,400	-	1,400
Other Purchased Services	15-000-218-500	25	-	25	-	25
Supplies and Materials	15-000-218-600	650	-	650	406	244
<b>Total Other Support Services-Students-Regular</b>		<b>90,923</b>	<b>(29,816)</b>	<b>61,107</b>	<b>59,017</b>	<b>2,090</b>
<b>Improvement of Instructional Services</b>						
Salaries of Other Professional Staff	15-000-221-104	5,655	7,917	13,572	13,572	-
<b>Total Improvement of Instructional Services:</b>		<b>5,655</b>	<b>7,917</b>	<b>13,572</b>	<b>13,572</b>	<b>-</b>
<b>Educational Media Services/School Library</b>						
Salaries of Other Professional Staff	15-000-222-104	50,640	1	50,641	50,640	1
Tech Coordinator	15-000-222-177	27,626	143	27,769	27,768	1
Purchased Professional & Technical Services	15-000-222-300	476	-	476	-	476
Other Purchased Services	15-000-222-500	25	-	25	-	25
Supplies and Materials	15-000-222-600	21,422	(4,311)	17,111	10,507	6,604
<b>Total Educational Media Services/School Library</b>		<b>100,189</b>	<b>(4,167)</b>	<b>96,022</b>	<b>88,915</b>	<b>7,107</b>
<b>Support Services School Administration:</b>						
Salaries of Principals & Assistant Principals	15-000-240-103	122,248	(25,569)	96,679	96,678	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	34,748	-	34,748	34,748	-
Salaries of HFMS SHA	15-000-240-107	28,807	534	29,341	28,026	1,315
Other Purchased Services	15-000-240-500	2,000	-	2,000	-	2,000
Supplies and Materials	15-000-240-600	2,700	3,307	6,007	4,680	1,327
<b>Total Support Services School Administration</b>		<b>190,503</b>	<b>(21,728)</b>	<b>168,775</b>	<b>164,132</b>	<b>4,643</b>
<b>Security:</b>						
Salaries	15-000-266-100	42,341	1	42,342	42,341	1
<b>Total Security</b>		<b>42,341</b>	<b>1</b>	<b>42,342</b>	<b>42,341</b>	<b>1</b>
<b>Unallocated Benefits Employee Benefits</b>						
Health Benefits	15-000-291-270	725,651	-	725,651	725,651	-
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>725,651</b>	<b>-</b>	<b>725,651</b>	<b>725,651</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>		<b>1,236,115</b>	<b>(65,425)</b>	<b>1,170,690</b>	<b>1,153,494</b>	<b>17,196</b>
<b>Total Expenditures - Current Expense</b>		<b>3,282,630</b>	<b>63,257</b>	<b>3,345,887</b>	<b>3,293,543</b>	<b>52,344</b>
<b>Total School Based Expenditures</b>		<b>3,282,630</b>	<b>63,257</b>	<b>3,345,887</b>	<b>3,293,543</b>	<b>52,344</b>
<b>Other Financing Sources/(Uses):</b>						
Operating Transfer In - General Fund	15-5200-000-000	3,282,630	63,061	3,345,691	3,293,347	(52,344)
<b>Total Other Financing Sources/(Uses)</b>		<b>3,282,630</b>	<b>63,061</b>	<b>3,345,691</b>	<b>3,293,347</b>	<b>(52,344)</b>
<b>Excess/(Deficiency) of Revenues</b>						
Over/(Under) Expenditures		-	(196)	(196)	(196)	-
Fund Balances, July 1		196	-	196	196	-
<b>Fund Balances, June 30</b>		<b>\$ 196</b>	<b>\$ (196)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Denbo	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
	Preschool/Kindergarten	15-110-100-101	\$ 53,262	\$ (53,262)	\$ -	\$ -
	Other Salaries for Instruction	15-110-100-106	22,658	(22,658)	-	-
	Grades 1 - 5	15-120-100-101	1,316,587	(42,311)	1,274,276	1,274,273
	Reading Specialist	15-120-100-179	149,806	301	150,107	150,107
Regular Programs - Undistributed Instruction:						
	Other Salaries for Instruction	15-190-100-106	48,030	(43,300)	4,730	4,527
	Purchased Professional/Educational Services	15-190-100-320	1,565	-	1,565	1,565
	Other Purchased Services	15-190-100-500	84	-	84	84
	General Supplies	15-190-100-610	46,560	4,297	50,857	50,842
	Other Objects	15-190-100-800	5,484	-	5,484	5,484
Total Regular Programs - Instruction			1,644,036	(156,933)	1,487,103	1,486,882
Learning and/or Language Disabilities:						
	Salaries of Teachers	15-204-100-101	85,100	-	85,100	85,100
	Other Salaries for Instruction	15-204-100-106	25,065	(1,135)	23,930	23,924
	Purchased Professional/Educational Services	15-204-100-320	96	44	140	140
	General Supplies	15-204-100-610	3,000	(1,044)	1,956	1,137
Total Learning and/or Language Disabilities			113,261	(2,135)	111,126	110,301
Multiple Disabilities:						
	Salaries of Teachers	15-212-100-101	142,910	(34,303)	108,607	108,607
	Other Salaries for Instruction	15-212-100-106	123,325	(5,585)	117,740	116,289
	General Supplies	15-212-100-610	4,600	(1,000)	3,600	2,576
Total Multiple Disabilities			270,835	(40,888)	229,947	227,472
Resource Room:						
	Salaries of Teachers	15-213-100-101	491,172	(67,970)	423,202	418,944
	Other Salaries for Instruction	15-213-100-106	22,882	(22,282)	600	-
	General Supplies	15-213-100-610	2,250	(1,000)	1,250	493
Total Resource Room			516,304	(91,252)	425,052	419,437
Total Special Education			900,400	(134,275)	766,125	757,210
Basic Skills/Remedial:						
	Salaries of Teachers	15-230-100-101	-	116,587	116,587	116,587
	Other Salaries for Instruction	15-230-100-106	116,587	(116,345)	242	-
	General Supplies	15-230-100-610	1,000	(1,000)	-	-
Total Basic Skills/Remedial			117,587	(758)	116,829	116,587

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Denbo	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
<b>Bilingual Education:</b>						
Salaries of Teachers	15-240-100-101	121,789	1	121,790	121,789	1
Other Purchased Services	15-240-100-500	257	-	257	-	257
General Supplies	15-240-100-610	1,933	(1,150)	783	209	574
Textbooks	15-240-100-640	-	150	150	150	-
<b>Total Bilingual Education</b>		<b>123,979</b>	<b>(999)</b>	<b>122,980</b>	<b>122,148</b>	<b>832</b>
<b>School Sponsored Cocurricular Activities:</b>						
Salaries	15-401-100-100	2,060	703	2,763	2,763	-
<b>Total School Sponsored Cocurricular Activities</b>		<b>2,060</b>	<b>703</b>	<b>2,763</b>	<b>2,763</b>	<b>-</b>
<b>Before/After School Programs:</b>						
Salaries of Teachers	15-421-100-101	12,060	744	12,804	12,804	-
<b>Total Before/After School Programs</b>		<b>12,060</b>	<b>744</b>	<b>12,804</b>	<b>12,804</b>	<b>-</b>
<b>Total - Instruction</b>		<b>2,800,122</b>	<b>(291,518)</b>	<b>2,508,604</b>	<b>2,498,394</b>	<b>10,210</b>
<b>Health Services:</b>						
Salaries	15-000-213-100	60,394	1,004	61,398	60,956	442
Other Salaries for Instruction	15-000-213-106	-	16,438	16,438	16,437	1
Supplies and Materials	15-000-213-600	2,172	-	2,172	2,013	159
<b>Total Health Services</b>		<b>62,566</b>	<b>17,442</b>	<b>80,008</b>	<b>79,406</b>	<b>602</b>
<b>Other Support Services - Students - Regular:</b>						
Salaries of Other Professional Staff	15-000-218-104	98,343	(24,602)	73,741	73,741	-
Other Purchased Services	15-000-218-500	150	-	150	-	150
Supplies and Materials	15-000-218-600	1,359	-	1,359	1,184	175
<b>Total Other Support Services-Students-Regular</b>		<b>99,852</b>	<b>(24,602)</b>	<b>75,250</b>	<b>74,925</b>	<b>325</b>
<b>Other Support Services - Students - Regular:</b>						
Salaries of Other Professional Staff	15-000-221-104	5,655	(186)	5,469	-	5,469
<b>Total Other Support Services-Students-Regular</b>		<b>5,655</b>	<b>(186)</b>	<b>5,469</b>	<b>-</b>	<b>5,469</b>
<b>Educational Media Services/School Library:</b>						
Salaries of Other Professional Staff	15-000-222-104	33,930	1	33,931	33,760	171
Salaries of Technology Coordinators	15-000-222-177	27,626	1,531	29,157	29,156	1
Purchased Professional Services	15-000-222-300	-	585	585	585	-
Other Purchased Services	15-000-222-500	2,000	(800)	1,200	200	1,000
Supplies and Materials	15-000-222-600	16,584	(2,720)	13,864	13,618	246
<b>Total Educational Media Services/School Library</b>		<b>80,140</b>	<b>(1,403)</b>	<b>78,737</b>	<b>77,319</b>	<b>1,418</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Denbo	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	122,248	52,072	174,320	174,319	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	36,777	-	36,777	36,777	-
Salaries of HFMS SHA	15-000-240-107	14,403	(14,403)	-	-	-
Other Purchased Services	15-000-240-500	600	-	600	125	475
Supplies and Materials	15-000-240-600	1,800	(567)	1,233	275	958
Total Support Services School Administration		175,828	37,102	212,930	211,496	1,434
Security:						
Salaries	15-000-266-100	41,641	1	41,642	41,641	1
Total Security		41,641	1	41,642	41,641	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	945,810	-	945,810	945,810	-
Total Unallocated Benefits - Employee Benefits		945,810	-	945,810	945,810	-
Total Undistributed Expenditures		1,411,492	28,354	1,439,846	1,430,597	9,249
Total Expenditures - Current Expense		4,211,614	(263,164)	3,948,450	3,928,991	19,459
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grade 1-5	15-120-100-730	-	3,502	3,502	3,329	173
Total Equipment		-	3,502	3,502	3,329	173
Total Capital Outlay		-	3,502	3,502	3,329	173
Total School Based Expenditures		4,211,614	(259,662)	3,951,952	3,932,320	19,632
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,211,614	(259,662)	3,951,952	3,932,320	(19,632)
Total Other Financing Sources/(Uses)		4,211,614	(259,662)	3,951,952	3,932,320	(19,632)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Busansky	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 1,656,891	\$ (35,606)	\$ 1,621,285	\$ 1,621,284	\$ 1
Reading Specialist	15-120-100-179	92,697	1	92,698	92,697	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	1,500	1,419	2,919	2,919	-
Other Purchased Services	15-190-100-500	100	685	785	769	16
General Supplies	15-190-100-610	45,803	2,207	48,010	45,288	2,722
Textbooks	15-190-100-640	2,000	(317)	1,683	1,683	-
Other Objects	15-190-100-800	5,000	-	5,000	5,000	-
Total Regular Programs - Instruction		1,803,991	(31,611)	1,772,380	1,769,640	2,740
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	180,264	1,535	181,799	181,798	1
Other Salaries for Instruction	15-204-100-106	48,930	1	48,931	48,930	1
General Supplies	15-204-100-610	2,500	1,000	3,500	3,066	434
Total Learning and/or Language Disabilities:		231,694	2,536	234,230	233,794	436
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	60,094	(15,334)	44,760	2,862	41,898
Other Salaries for Instruction	15-212-100-106	49,030	(49,030)	-	-	-
General Supplies	15-212-100-610	2,000	(1,750)	250	250	-
Total Multiple Disabilities		111,124	(66,114)	45,010	3,112	41,898
Resource Room:						
Salaries of Teachers	15-213-100-101	518,502	(10,193)	508,309	508,309	-
Other Salaries for Instruction	15-213-100-106	23,565	8,417	31,982	31,195	787
General Supplies	15-213-100-610	5,000	-	5,000	4,995	5
Total Resource Room		547,067	(1,776)	545,291	544,499	792
Total Special Education		889,885	(65,354)	824,531	781,405	43,126
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	146,806	-	146,806	146,806	-
Total Basic Skills/Remedial		146,806	-	146,806	146,806	-
Bilingual Education:						
Salaries of Teachers	15-240-100-101	95,481	564	96,045	49,764	46,281
Total Bilingual Education		95,481	564	96,045	49,764	46,281
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	4,000	-	4,000	2,763	1,237
Total School Sponsored Cocurricular Activities:		4,000	-	4,000	2,763	1,237
Before/After School Programs:						
Salaries	15-421-100-100	18,000	(1,000)	17,000	16,234	766
Other Salaries for Instruction	15-421-100-106	1,000	-	1,000	433	567
Total Before/After School Programs		19,000	(1,000)	18,000	16,667	1,333
Total - Instruction		2,959,163	(97,401)	2,861,762	2,767,045	94,717



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Busansky	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
<b>Health Services:</b>						
Salaries	15-000-213-100	86,483	1	86,484	86,374	110
Supplies and Materials	15-000-213-600	2,500	-	2,500	2,462	38
<b>Total Health Services</b>		<b>88,983</b>	<b>1</b>	<b>88,984</b>	<b>88,836</b>	<b>148</b>
<b>Other Support Services - Students - Regular:</b>						
Salaries of Other Professional Staff	15-000-218-104	94,781	22,815	117,596	94,981	22,615
Supplies and Materials	15-000-218-600	500	-	500	328	172
<b>Total Other Support Services-Students-Regular</b>		<b>95,281</b>	<b>22,815</b>	<b>118,096</b>	<b>95,309</b>	<b>22,787</b>
<b>Improvement of Instruction Services/Other Support Services - Instruction Staff:</b>						
Salaries of Other Professional Staff	15-000-221-104	6,600	186	6,786	6,786	-
<b>Total Improvement of Instruction Services/ Other Support Services Instructional Staff</b>		<b>6,600</b>	<b>186</b>	<b>6,786</b>	<b>6,786</b>	<b>-</b>
<b>Educational Media Services/School Library:</b>						
Salaries of Other Professional Staff	15-000-222-104	17,360	(17,360)	-	-	-
Salaries of Technology Coordinator	15-000-222-177	34,968	3,586	38,554	38,554	-
Other Purchased Services	15-000-222-500	2,000	-	2,000	1,061	939
Supplies and Materials	15-000-222-600	12,000	-	12,000	10,990	1,010
<b>Total Educational Media Services/School Library</b>		<b>66,328</b>	<b>(13,774)</b>	<b>52,554</b>	<b>50,605</b>	<b>1,949</b>
<b>Support Services School Administration:</b>						
Salaries of Principals & Assistant Principals	15-000-240-103	138,724	(2,390)	136,334	136,334	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	57,563	1	57,564	57,563	1
Salaries of HFMS SHA	15-000-240-107	21,605	(1,454)	20,151	20,151	-
<b>Total Support Services School Administration</b>		<b>217,892</b>	<b>(3,843)</b>	<b>214,049</b>	<b>214,048</b>	<b>1</b>
<b>Security:</b>						
Salaries	15-000-266-100	33,766	-	33,766	33,766	-
<b>Total Security</b>		<b>33,766</b>	<b>-</b>	<b>33,766</b>	<b>33,766</b>	<b>-</b>
<b>Unallocated Benefits Employee Benefits</b>						
Health Benefits	15-000-291-270	1,005,603	-	1,005,603	1,005,603	-
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>1,005,603</b>	<b>-</b>	<b>1,005,603</b>	<b>1,005,603</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>		<b>1,514,453</b>	<b>5,385</b>	<b>1,519,838</b>	<b>1,494,953</b>	<b>24,885</b>
<b>Total Expenditures - Current Expense</b>		<b>4,473,616</b>	<b>(92,016)</b>	<b>4,381,600</b>	<b>4,261,998</b>	<b>119,602</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Busansky	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grade 1-5	15-120-100-730	-	2,759	2,759	2,759	-
Total Equipment		-	2,759	2,759	2,759	-
Total Capital Outlay		-	2,759	2,759	2,759	-
Total School Based Expenditures		4,473,616	(89,257)	4,384,359	4,264,757	119,602
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,473,616	(94,260)	4,379,356	4,259,754	(119,602)
Total Other Financing Sources/(Uses)		4,473,616	(94,260)	4,379,356	4,259,754	(119,602)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(5,003)	(5,003)	(5,003)	-
Fund Balances, July 1		5,003	-	5,003	5,003	-
Fund Balances, June 30		\$ 5,003	\$ (5,003)	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Stackhouse	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 1,281,823	\$ 175,820	\$ 1,457,643	\$ 1,440,696	\$ 16,947
Reading Specialist	15-120-100-179	73,580	-	73,580	73,580	-
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	-	17,547	17,547	3,502	14,045
Purchased Professional/Educational Services	15-190-100-320	3,500	1,000	4,500	4,250	250
Other Purchased Services	15-190-100-500	200	-	200	84	116
General Supplies	15-190-100-610	38,500	3,489	41,989	41,988	1
Textbooks	15-190-100-640	5,000	(4,000)	1,000	-	1,000
Other Objects	15-190-100-800	5,000	-	5,000	5,000	-
Total Regular Programs - Instruction		1,407,603	193,856	1,601,459	1,569,100	32,359
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	149,500	-	149,500	141,373	8,127
Other Salaries for Instruction	15-212-100-106	99,960	200	100,160	99,803	357
General Supplies	15-212-100-610	3,000	-	3,000	1,659	1,341
Total Multiple Disabilities		252,460	200	252,660	242,835	9,825
Resource Room:						
Salaries of Teachers	15-213-100-101	255,800	88,300	344,100	344,100	-
Other Salaries for Instruction	15-213-100-106	48,430	(3,907)	44,523	42,587	1,936
General Supplies	15-213-100-610	3,000	-	3,000	-	3,000
Total Resource Room		307,230	84,393	391,623	386,687	4,936
Total Special Education		559,690	84,593	644,283	629,522	14,761
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	123,805	1	123,806	123,805	1
Other Salaries for Instruction	15-230-100-106	39,999	1	40,000	39,999	1
Total Basic Skills/Remedial		163,804	2	163,806	163,804	2
Before/After School Programs:						
Salaries	15-421-100-100	10,000	-	10,000	-	10,000
Other Salaries for Instruction	15-421-100-106	1,000	(551)	449	-	449
Total Before/After School Programs		11,000	(551)	10,449	-	10,449
Total - Instruction		2,142,097	277,900	2,419,997	2,362,426	57,571
Health Services:						
Salaries	15-000-213-100	71,952	12	71,964	71,963	1
Supplies and Materials	15-000-213-600	3,500	48	3,548	3,184	364
Total Health Services		75,452	60	75,512	75,147	365

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: Stackhouse	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	89,548	-	89,548	89,548	-
Purchased Professional/Educational Services	15-000-218-320	400	-	400	-	400
Supplies and Materials	15-000-218-600	1,000	-	1,000	796	204
<b>Total Other Support Services-Students-Regular</b>		<b>90,948</b>	<b>-</b>	<b>90,948</b>	<b>90,344</b>	<b>604</b>
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	6,786	714	7,500	7,499	1
<b>Total Improvement of Instruction Services/ Other Support Services Instructional Staff</b>		<b>6,786</b>	<b>714</b>	<b>7,500</b>	<b>7,499</b>	<b>1</b>
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	35,893	-	35,893	35,893	-
Salaries of Technology Coordinators	15-000-222-177	25,538	4,604	30,142	29,502	640
Supplies and Materials	15-000-222-600	14,000	-	14,000	9,980	4,020
<b>Total Educational Media Services/School Library</b>		<b>75,431</b>	<b>4,604</b>	<b>80,035</b>	<b>75,375</b>	<b>4,660</b>
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	114,808	(2,278)	112,530	112,530	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	56,363	(6,000)	50,363	49,912	451
Salaries of HFMS SHA	15-000-240-107	28,807	235	29,042	28,600	442
Other Purchased Services	15-000-240-500	500	-	500	-	500
Supplies and Materials	15-000-240-600	500	-	500	-	500
<b>Total Support Services School Administration</b>		<b>200,978</b>	<b>(8,043)</b>	<b>192,935</b>	<b>191,042</b>	<b>1,893</b>
Security:						
Salaries	15-000-266-100	41,641	1	41,642	41,641	1
<b>Total Security</b>		<b>41,641</b>	<b>1</b>	<b>41,642</b>	<b>41,641</b>	<b>1</b>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	760,154	(65,528)	694,626	391,812	302,814
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>760,154</b>	<b>(65,528)</b>	<b>694,626</b>	<b>391,812</b>	<b>302,814</b>
<b>Total Undistributed Expenditures</b>		<b>1,251,390</b>	<b>(68,192)</b>	<b>1,183,198</b>	<b>872,860</b>	<b>310,338</b>
<b>Total Expenditures - Current Expense</b>		<b>3,393,487</b>	<b>209,708</b>	<b>3,603,195</b>	<b>3,235,286</b>	<b>367,909</b>
<b>Total School Based Expenditures</b>		<b>3,393,487</b>	<b>209,708</b>	<b>3,603,195</b>	<b>3,235,286</b>	<b>367,909</b>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,393,487	209,660	3,603,147	3,235,238	(367,909)
<b>Total Other Financing Sources/(Uses)</b>		<b>3,393,487</b>	<b>209,660</b>	<b>3,603,147</b>	<b>3,235,238</b>	<b>(367,909)</b>
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(48)	(48)	(48)	-
Fund Balances, July 1		48	-	48	48	-
<b>Fund Balances, June 30</b>		<b>\$ 48</b>	<b>\$ (48)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 9 - 12	15-140-100-101	\$ 6,135,786	\$ 244,145	\$ 6,379,931	\$ 6,322,207	\$ 57,724
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	77,222	(4,751)	72,471	48,497	23,974
Purchased Professional/Educational Service:	15-190-100-320	21,000	-	21,000	17,184	3,816
Other Purchased Services	15-190-100-500	35,150	3,750	38,900	29,005	9,895
General Supplies	15-190-100-610	387,996	13,986	401,982	320,983	80,999
Textbooks	15-190-100-640	47,550	-	47,550	8,413	39,137
Other Objects	15-190-100-800	17,000	-	17,000	15,194	1,806
Total Regular Programs - Instruction		6,721,704	257,130	6,978,834	6,761,483	217,351
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	139,145	(139,145)	-	-	-
Other Salaries for Instruction	15-201-100-106	72,095	(72,095)	-	-	-
Other Purchased Services	15-201-100-500	599	-	599	-	599
General Supplies	15-201-100-610	7,191	-	7,191	490	6,701
Textbooks	15-201-100-640	1,500	-	1,500	-	1,500
Other Objects	15-201-100-800	750	-	750	-	750
Total Cognitive - Mild		221,280	(211,240)	10,040	490	9,550
Learning and/or Language Disabilities:						
Other Purchase Services	15-204-100-500	-	500	500	300	200
General Supplies	15-204-100-610	4,500	(349)	4,151	2,500	1,651
Textbooks	15-204-100-640	6,000	-	6,000	-	6,000
Other Objects	15-204-100-800	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities		11,500	151	11,651	2,800	8,851
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	88,160	(88,160)	-	-	-
Other Salaries for Instruction	15-209-100-106	47,730	(47,730)	-	-	-
General Supplies	15-209-100-610	2,000	-	2,000	1,396	604
Textbooks	15-209-100-640	4,000	-	4,000	-	4,000
Other Objects	15-209-100-800	500	-	500	-	500
Total Behavioral Disabilities		142,390	(135,890)	6,500	1,396	5,104
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	314	307,251	307,565	301,409	6,156
Other Salaries for Instruction	15-212-100-106	71,212	41,384	112,596	112,596	-
General Supplies	15-212-100-610	6,300	-	6,300	1,608	4,692
Total Multiple Disabilities		77,826	348,635	426,461	415,613	10,848
Resource Room:						
Salaries of Teachers	15-213-100-101	1,357,025	(75,583)	1,281,442	1,277,946	3,496
Other Salaries for Instruction	15-213-100-106	289,149	52,287	341,436	319,407	22,029
Purchase Professional Services	15-213-100-320	3,500	2,500	6,000	5,045	955
Other Purchased Services	15-213-100-500	4,830	-	4,830	1,500	3,330
General Supplies	15-213-100-610	15,870	(1,250)	14,620	2,863	11,757
Textbooks	15-213-100-640	15,000	-	15,000	-	15,000
Other Objects	15-213-100-800	1,000	-	1,000	-	1,000
Total Resource Room		1,686,374	(22,046)	1,664,328	1,606,761	57,567
Total Special Education		2,139,370	(20,390)	2,118,980	2,027,060	91,920

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Basic Skills/Remedial:						
Other Salaries for Instruction	15-230-100-106	42,199	-	42,199	42,199	-
Total Basic Skills/Remedial		42,199	-	42,199	42,199	-
Bilingual Education:						
Salaries of Teachers	15-240-100-101	69,348	301	69,649	69,648	1
Total Bilingual Education		69,348	301	69,649	69,648	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	151,250	8,526	159,776	159,776	-
Total School Sponsored Cocurricular Activities		151,250	8,526	159,776	159,776	-
Before/After School Programs:						
Salaries	15-421-100-101	85,000	-	85,000	53,284	31,716
Total Before/After School Programs		85,000	-	85,000	53,284	31,716
Summer School - Instruction:						
Salaries	15-422-100-101	60,384	(18,315)	42,069	42,069	-
Total Summer School - Instruction		60,384	(18,315)	42,069	42,069	-
Total - Instruction		9,269,255	227,252	9,496,507	9,155,519	340,988
Attendance & Social Work Services:						
Social Work	15-000-211-104	1,401	(1,401)	-	-	-
Total Attendance & Social Work Services		1,401	(1,401)	-	-	-
Health Services:						
Salaries	15-000-213-100	109,226	1,632	110,858	109,924	934
Purchased Professional & Technical Service	15-000-213-300	1,470	(1,160)	310	-	310
Other Purchased Services	15-000-213-500	300	-	300	-	300
Supplies and Materials	15-000-213-600	6,000	-	6,000	5,760	240
Total Health Services		116,996	472	117,468	115,684	1,784
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	527,284	(18,929)	508,355	507,183	1,172
Purchased Professional/Educational Service:	15-000-218-320	100	-	100	-	100
Purchased Technical Services	15-000-218-390	3,500	-	3,500	-	3,500
Other Purchased Services	15-000-218-500	1,000	-	1,000	-	1,000
Supplies and Materials	15-000-218-600	10,000	-	10,000	6,214	3,786
Total Other Support Services-Students-Regular		541,884	(18,929)	522,955	513,397	9,558
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	39,350	-	39,350	18,672	20,678
Supplies and Materials	15-000-221-600	15,000	(7,501)	7,499	1,349	6,150
Total Improvement of Instruction Services/Other Support Services Instructional Staff		54,350	(7,501)	46,849	20,021	26,828

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
<b>Educational Media Services/School Library:</b>						
Salaries	15-000-222-104	88,248	1	88,249	88,248	1
Salaries of Technology Coordinator	15-000-222-177	109,856	60,434	170,290	170,290	-
Purchase Professional Services	15-000-222-300	-	6,001	6,001	6,000	1
Other Purchased Services	15-000-222-500	8,000	-	8,000	6,916	1,084
Supplies and Materials	15-000-222-600	20,000	-	20,000	15,153	4,847
<b>Total Educational Media Services/School Library</b>		<b>226,104</b>	<b>66,436</b>	<b>292,540</b>	<b>286,607</b>	<b>5,933</b>
<b>Instructional Staff Training Services:</b>						
Purchased Professional/Educational Service:	15-000-223-320	17,925	-	17,925	-	17,925
<b>Total Instructional Staff Training Services</b>		<b>17,925</b>	<b>-</b>	<b>17,925</b>	<b>-</b>	<b>17,925</b>
<b>Support Services School Administration:</b>						
Salaries of Principals & Assistant Principals	15-000-240-103	357,300	81,093	438,393	433,068	5,325
Salaries of Secretarial & Clerical Assistants	15-000-240-105	297,907	9,396	307,303	303,206	4,097
Other Salaries	15-000-240-110	104,602	1	104,603	104,602	1
Other Purchased Services	15-000-240-500	3,500	-	3,500	700	2,800
Supplies and Materials	15-000-240-600	8,089	-	8,089	6,460	1,629
<b>Total Support Services School Administration</b>		<b>771,398</b>	<b>90,490</b>	<b>861,888</b>	<b>848,036</b>	<b>13,852</b>
<b>Security:</b>						
Salaries	15-000-266-100	345,723	3,480	349,203	348,073	1,130
General Supplies	15-000-266-610	1,000	-	1,000	883	117
<b>Total Security</b>		<b>346,723</b>	<b>3,480</b>	<b>350,203</b>	<b>348,956</b>	<b>1,247</b>
<b>Unallocated Benefits Employee Benefits</b>						
Health Benefits	15-000-291-270	3,088,596	-	3,088,596	3,088,596	-
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>3,088,596</b>	<b>-</b>	<b>3,088,596</b>	<b>3,088,596</b>	<b>-</b>
<b>Total Undistributed Expenditures</b>		<b>5,165,377</b>	<b>133,047</b>	<b>5,298,424</b>	<b>5,221,297</b>	<b>77,127</b>
<b>Total Expenditures - Current Expense</b>		<b>14,434,632</b>	<b>360,299</b>	<b>14,794,931</b>	<b>14,376,816</b>	<b>418,115</b>
<b>Capital Outlay:</b>						
<b>Equipment:</b>						
Regular Programs - Instruction: Grades 9 - 12	15-140-100-730	11,200	-	11,200	7,000	4,200
<b>Total Equipment</b>		<b>11,200</b>	<b>-</b>	<b>11,200</b>	<b>7,000</b>	<b>4,200</b>
<b>Total Capital Outlay</b>		<b>11,200</b>	<b>-</b>	<b>11,200</b>	<b>7,000</b>	<b>4,200</b>
<b>Total School Based Expenditures</b>		<b>14,445,832</b>	<b>360,299</b>	<b>14,806,131</b>	<b>14,383,816</b>	<b>422,315</b>
<b>Other Financing Sources/(Uses):</b>						
Operating Transfer In - General Fund	15-5200-000-000	14,445,832	342,705	14,788,537	14,368,700	(419,837)
<b>Total Other Financing Sources/(Uses)</b>		<b>14,445,832</b>	<b>342,705</b>	<b>14,788,537</b>	<b>14,368,700</b>	<b>(419,837)</b>
<b>Excess/(Deficiency) of Revenues</b>						
Over/(Under) Expenditures		-	(17,594)	(17,594)	(15,116)	2,478
Fund Balances, July 1		17,594	-	17,594	17,594	-
<b>Fund Balances, June 30</b>		<b>\$ 17,594</b>	<b>\$ (17,594)</b>	<b>\$ -</b>	<b>\$ 2,478</b>	<b>\$ 2,478</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School: Early Childhood						
Current Expense:						
Resource Room:						
Salaries of Teachers	15-213-100-101	\$ 588,546	\$ (74,263)	\$ 514,283	\$ 512,030	\$ 2,253
Other Salaries for Instruction	15-213-100-106	22,658	-	22,658	-	22,658
Total Resource Room		611,204	(74,263)	536,941	512,030	24,911
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	220,862	18	220,880	220,510	370
Other Salaries for Instruction	15-216-100-106	173,705	43,848	217,553	211,807	5,746
Total Preschool Disabilities - Full Time		394,567	43,866	438,433	432,317	6,116
Total - Instruction		1,005,771	(30,397)	975,374	944,347	31,027
Total Expenditures - Current Expense		1,005,771	(30,397)	975,374	944,347	31,027
Total School Based Expenditures		1,005,771	(30,397)	975,374	944,347	31,027
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	1,005,771	(30,397)	975,374	944,347	(31,027)
Total Other Financing Sources/(Uses)		1,005,771	(30,397)	975,374	944,347	(31,027)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -



E. Special Revenue Fund

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	NO CHILD LEFT BEHIND				I.D.E.A. PART B		I.D.E.A. PRESCHOOL PROGRAM		I.D.E.A. PRESCHOOL EDUCATION PROGRAM		21ST CENTURY GRANT		21ST CENTURY ROLLOVER		PERKINS VOCATIONAL GRANT		TOTALS		
	TITLE I	TITLE II	TITLE III	TITLE I PART D	NMSI GRANT	BASIC REGULAR PROGRAM	I.D.E.A. PRESCHOOL PROGRAM	I.D.E.A. PRESCHOOL EDUCATION PROGRAM	21ST CENTURY GRANT	21ST CENTURY ROLLOVER	PERKINS VOCATIONAL GRANT	TOTALS							
<b>Revenues:</b>																			
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal Sources	744,518	252,736	19,481	68,980	17,718	1,629,496	42,562	-	310,536	46,178	24,389	3,156,594	18,000	-	-	-	-	18,000	
Local Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 744,518</b>	<b>\$ 252,736</b>	<b>\$ 19,481</b>	<b>\$ 68,980</b>	<b>\$ 17,718</b>	<b>\$ 1,629,496</b>	<b>\$ 42,562</b>	<b>\$ 7,850,483</b>	<b>\$ 310,536</b>	<b>\$ 46,178</b>	<b>\$ 24,389</b>	<b>\$ 11,007,077</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,007,077</b>	
<b>Expenditures:</b>																			
<b>Instruction:</b>																			
Salaries of Teachers	\$ 349,644	\$ 194,304	\$ -	\$ -	\$ 1,790	\$ -	\$ -	\$ 3,090,595	\$ 86,278	\$ 11,548	\$ -	\$ 3,734,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Salaries for Instruction	249,120	-	5,034	68,980	-	-	-	1,352,129	81,367	17,121	-	1,704,771	-	-	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-	-	-	-	2,975	-	-	71,955	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	1,629,496	42,562	8,087	16,446	6,820	-	1,703,411	-	-	-	-	-	-	-
General Supplies	1,189	-	14,062	-	15,928	-	-	87,778	-	408	24,389	143,754	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	12,482	-	-	-	12,482	-	-	-	-	-	-	-
<b>Total Instruction</b>	<b>599,953</b>	<b>194,304</b>	<b>19,096</b>	<b>68,980</b>	<b>17,718</b>	<b>1,629,496</b>	<b>42,562</b>	<b>4,551,071</b>	<b>187,066</b>	<b>35,897</b>	<b>24,389</b>	<b>7,370,532</b>	<b>12,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,370,532</b>	
<b>Support Services:</b>																			
Salaries of Supervisors	-	-	-	-	-	-	-	93,678	41,154	9,418	-	144,250	-	-	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-	-	-	263,280	34,733	35	-	298,048	-	-	-	-	-	-	-
Salaries of Secretarial & Clerical Assistants	37,444	-	-	-	-	-	-	141,108	3,118	828	-	182,498	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-	780,727	-	-	-	780,727	-	-	-	-	-	-	-
Personal Services-Employee Benefit	103,227	50,549	385	-	-	-	-	1,446,668	34,465	-	-	1,635,294	-	-	-	-	-	-	-
Purchased Professional Services	-	7,883	-	-	-	-	-	416,590	10,000	-	-	434,473	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	125,806	-	-	-	125,806	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	1,423	-	-	-	1,423	-	-	-	-	-	-	-
Miscellaneous Purchased Services	1,389	-	-	-	-	-	-	-	-	-	-	1,389	-	-	-	-	-	-	-
Supplies & Materials	2,505	-	-	-	-	-	-	30,008	-	-	-	32,513	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	124	-	-	-	124	-	-	-	-	-	-	-
<b>Total Support Services</b>	<b>144,565</b>	<b>58,432</b>	<b>385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,299,412</b>	<b>123,470</b>	<b>10,281</b>	<b>-</b>	<b>3,636,545</b>	<b>12,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,636,545</b>	
<b>Total Expenditures</b>	<b>\$ 744,518</b>	<b>\$ 252,736</b>	<b>\$ 19,481</b>	<b>\$ 68,980</b>	<b>\$ 17,718</b>	<b>\$ 1,629,496</b>	<b>\$ 42,562</b>	<b>\$ 7,850,483</b>	<b>\$ 310,536</b>	<b>\$ 46,178</b>	<b>\$ 24,389</b>	<b>\$ 11,007,077</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,007,077</b>	

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES  
BUDGETARY BASIS  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 3,100,178	\$ 3,090,595	\$ 9,583
Other Salaries for Instruction	1,410,992	1,352,129	58,863
Purchased Professional Services	-	-	-
Other Purchased Services	14,500	8,087	6,413
General Supplies	126,665	87,778	38,887
Other Objects	21,000	12,482	8,518
Total Instruction	<u>4,673,335</u>	<u>4,551,071</u>	<u>122,264</u>
Support Services:			
Salaries of Supervisors of Instruction	101,485	93,678	7,807
Salaries of Other Professional Staff	272,569	263,280	9,289
Salaries of Secretarial & Clerical Assistants	157,423	141,108	16,315
Other Salaries	819,685	780,727	38,958
Personal Services - Employee Benefits	2,151,937	1,446,668	705,269
Purchased Professional Services	431,830	416,590	15,240
Other Purchased Services	145,806	127,229	18,577
Supplies and Materials	35,000	30,008	4,992
Other Objects	3,000	124	2,876
Total Support Services	<u>4,118,735</u>	<u>3,299,412</u>	<u>819,323</u>
Facilities Acquisition & Construction Services:			
Instructional Equipment	23,125	-	23,125
Noninstructional Equipment	20,000	-	20,000
Total Facilities Acquisition & Construction Services	<u>43,125</u>	<u>-</u>	<u>43,125</u>
Total Expenditures	<u>\$ 8,835,195</u>	<u>\$ 7,850,483</u>	<u>\$ 984,712</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total Revised 2015-2016 Preschool Education Aid Allocation	\$ 8,054,931
Add: Actual Preschool Education Aid Carryover (June 30, 2015)	293,914
Add: Additional Preschool Education Aid	5,405
Add: Excess Tuition Received	<u>18,000</u>
Total Preschool Education Aid Funds Available for 2015-2016 Budget	8,372,250
Less: 2015-2016 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<u>(8,835,195)</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2015	(462,945)
Add: June 30, 2016 Unexpended Preschool Education Aid Funds	<u>984,712</u>
2015-2016 Carryover - Preschool Education Aid Funds	<u>\$ 521,767</u>
2015-2016 Preschool Education Aid Funds Carryover Budgeted in 2016-2017	<u>\$ 288,910</u>

F. Capital Projects Fund

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SUMMARY STATEMENT OF PROJECT EXPENDITURES  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

PROJECT TITLE/ISSUE	ORIGINAL APPROPRIATIONS	EXPENDITURES TO DATE		CANCELLATION OF PRIOR YEAR RECEIVABLE	UNEXPENDED BALANCE JUNE 30, 2016
		PRIOR YEARS	CURRENT YEAR		
Fort Dix Elementary Phase VII, Classroom Additions	\$ 2,682,529	\$ 2,245,581	\$ -	\$ -	436,948
Total		\$ 2,245,581	\$ -	\$ -	436,948

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE-BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2016**

Revenues & Other Financing Sources:	
Cancellation of Prior Year Receivable	\$ -
	<hr/>
Total Revenues	-
	<hr/>
Expenditures & Other Financing Uses:	
Purchased Professional & Technical Services	-
Construction Services	-
	<hr/>
Total Expenditures	-
	<hr/>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-
Fund Balance - Beginning	436,948
	<hr/>
Fund Balance - Ending	\$ 436,948
	<hr/> <hr/>



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
CLASSROOM ADDITION TO THE FORT DIX ELEMENTARY SCHOOL  
FOR THE YEAR ENDED JUNE 30, 2016**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Federal Sources - Impact Aid	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
Transfers	1,182,529	-	1,182,529	1,182,529
<b>Total Revenues</b>	<b>2,682,529</b>	<b>-</b>	<b>2,682,529</b>	<b>2,682,529</b>
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	363,654	-	363,654	363,654
Construction Services	1,881,927	-	1,881,927	2,318,875
<b>Total Expenditures</b>	<b>2,245,581</b>	<b>-</b>	<b>2,245,581</b>	<b>2,682,529</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 436,948	\$ -	\$ 436,948	\$ -

**ADDITIONAL PROJECT INFORMATION**

Project Number	#5349A
Grant Date	N/A
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	1,500,000
Revised Authorized Cost	2,682,529
Percentage Increase Over Original Authorized Cost	79%

*This page intentionally left blank*

G. Proprietary Funds

Enterprise Funds

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
ENTERPRISE FUND  
COMBINING SCHEDULE OF NET POSITION  
AS OF JUNE 30, 2016**

ASSETS	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Current Assets:				
Cash	\$ -	\$ 555,007	\$ 88,235	\$ 643,242
Accounts Receivable:				
State	5,585	-	-	5,585
Federal	233,152	-	-	233,152
Interfund	127,202	-	-	127,202
Inventories	106,922	-	-	106,922
<b>Total Current Assets</b>	<b>472,861</b>	<b>555,007</b>	<b>88,235</b>	<b>1,116,103</b>
Noncurrent Assets:				
Equipment	47,042	-	-	47,042
Accumulated Depreciation	(47,042)	-	-	(47,042)
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>	<b>472,861</b>	<b>555,007</b>	<b>88,235</b>	<b>1,116,103</b>
LIABILITIES				
Current Liabilities:				
Cash Deficit	19,011	-	-	19,011
Unearned Revenue	58,040	-	-	58,040
Interfund Payable	-	131,324	88,235	219,559
Accrued Salaries	9,459	24,287	-	33,746
<b>Total Current Liabilities</b>	<b>86,510</b>	<b>155,611</b>	<b>88,235</b>	<b>330,356</b>
NET POSITION				
Unrestricted	386,351	399,396	-	785,747
<b>Total Net Position</b>	<b>\$ 386,351</b>	<b>\$ 399,396</b>	<b>\$ -</b>	<b>\$ 785,747</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**ENTERPRISE FUND**  
**COMBINING SCHEDULE OF REVENUES, EXPENSES AND**  
**CHANGES IN FUND NET POSITION**  
**AS OF JUNE 30, 2016**

	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Operating Revenues:				
Local Sources:				
Daily Sales - Reimbursable Programs:				
School Lunch Program	\$ 391,586	\$ -	\$ -	\$ 391,586
School Breakfast Program	46,374	-	-	46,374
Total - Daily Sales - Reimbursable Programs	437,960	-	-	437,960
Daily Sales Nonreimbursable Programs	28,641	-	-	28,641
Registration & Tuition	-	586,217	-	586,217
Miscellaneous	15,777	-	-	15,777
Fees	-	-	6,795	6,795
Total Operating Revenue	482,378	586,217	6,795	1,075,390
Operating Expenses:				
Salaries	1,083,220	531,022	-	1,614,242
Supplies and Materials	89,188	6,112	23,269	118,569
Miscellaneous	1,627	-	-	1,627
Cost of Sales	871,684	-	-	871,684
Total Operating Expenses	2,045,719	537,134	23,269	2,606,122
Operating Income/( Loss)	(1,563,341)	49,083	(16,474)	(1,530,732)
Nonoperating Revenues:				
State Sources:				
State School Lunch Program	26,640	-	-	26,640
Federal Source:				
School Breakfast Program	286,564	-	-	286,564
National School Lunch Program	1,158,020	-	-	1,158,020
Snack Program	40,923	-	-	40,923
Food Distribution Program	151,688	-	-	151,688
Total Nonoperating Revenues	1,663,835	-	-	1,663,835
Other Financing Sources/(Uses):				
Operating Transfers In/(Out)	-	-	120,804	120,804
Total Other Financing Sources/(Uses):	-	-	120,804	120,804
Net Income/(Loss)	100,494	49,083	104,330	253,907
Net Position - Beginning	285,857	350,313	(104,330)	531,840
Total Net Position - Ending	\$ 386,351	\$ 399,396	\$ -	\$ 785,747

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
ENTERPRISE FUND  
COMBINING SCHEDULE OF CASH FLOWS  
AS OF JUNE 30, 2016**

	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Cash Flows From Operating Activities:				
Receipts from Customers	\$ 516,177	\$ 586,217	\$ 6,795	\$ 1,109,189
Payments to Employees	(1,082,841)	(534,364)	-	(1,617,205)
Payments to Suppliers	(904,746)	(6,321)	-	(911,067)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(1,471,410)</b>	<b>45,532</b>	<b>6,795</b>	<b>(1,419,083)</b>
Cash Flows From Noncapital Financing Activities:				
Cash Received From Board Contributions	-	27,837	-	27,837
Cash Received From State & Federal Reimbursements	1,544,108	-	-	1,544,108
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>1,544,108</b>	<b>27,837</b>	<b>-</b>	<b>1,571,945</b>
Net Increase/(Decrease) in Cash & Cash Equivalents				
Balances - Beginning of Year	72,698	73,369	6,795	152,862
Balances - Ending of Year	(91,709)	481,638	81,440	471,369
<b>Balances - Ending of Year</b>	<b>\$ (19,011)</b>	<b>\$ 555,007</b>	<b>\$ 88,235</b>	<b>\$ 624,231</b>

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

Operating Income/(Loss)	\$ (1,563,341)	\$ 49,083	\$ (16,474)	\$ (1,530,732)
Adjustments to Reconcile Operating Income/(Loss) ]to Net Cash Provided/(Used) by Operating Activities:				
Food Distribution Program	151,688	-	-	151,688
Change in Assets & Liabilities:				
(Increase)/Decrease in Accounts Receivable	(77,704)	-	-	(77,704)
(Increase)/Decrease in Inventory	(40,185)	-	-	(40,185)
(Decrease)/Increase in Unearned Revenue	58,040	-	-	58,040
(Decrease)/Increase in Interfunds Payable	-	-	23,269	23,269
(Decrease)/Increase in Accounts Payable	(287)	(209)	-	(496)
(Decrease)/Increase in Accrued Salaries	379	(3,342)	-	(2,963)
<b>Total Adjustments</b>	<b>91,931</b>	<b>(3,551)</b>	<b>23,269</b>	<b>111,649</b>
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>\$ (1,471,410)</b>	<b>\$ 45,532</b>	<b>\$ 6,795</b>	<b>\$ (1,419,083)</b>

*This page intentionally left blank*



Internal Service Fund

*This page intentionally left blank*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
INTERNAL SERVICE FUND  
COMPARATIVE SCHEDULE OF NET POSITION  
AS OF JUNE 30, 2016**

	ASSETS	INTERNAL SERVICES
Current Assets:		
Interfund Receivable		\$ <u>1,596</u>
Total Assets		<u>1,596</u>
	LIABILITIES	
Current Liabilities:		
Due to Vendors		<u>1,596</u>
Total Current Liabilities		<u>1,596</u>
	NET POSITION	
Reserved Net Position		<u>-</u>
Total Net Position		<u><u>\$ -</u></u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
INTERNAL SERVICE FUND  
COMBINING SCHEDULE OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
AS OF JUNE 30, 2016**

	INTERNAL SERVICES
Operating Revenues:	
Local Sources:	
Miscellaneous	\$ 3,133
	<hr/>
Total Operating Revenue	3,133
	<hr/>
Operating Expenses:	
Local Sources:	
Miscellaneous	\$ 3,133
	<hr/>
Total Operating Expenses	3,133
	<hr/>
Operating Income/( Loss)	-
	<hr/>
Net Income/(Loss)	-
Net Position - Beginning	-
	<hr/>
Total Net Position - Ending	\$ -
	<hr/> <hr/>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
INTERNAL SERVICE FUND  
COMBINING SCHEDULE OF CASH FLOWS  
AS OF JUNE 30, 2016**

EXHIBIT G-6

	INTERNAL SERVICES
Cash Flows From Operating Activities:	
Receipts from Customers	\$ -
Payments to Suppliers	-
	-
Net Cash Provided/(Used) by Operating Activities	-
Net Increase/(Decrease) in Cash & Cash Equivalents	-
Balances - Beginning of Year	-
Balances - Ending of Year	\$ -

**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	1,060
(Decrease)/Increase in Accounts Payable	(1,060)
	-
Total Adjustments	-
Net Cash Provided/(Used) by Operating Activities	\$ -

*This page intentionally left blank*

## H. Fiduciary Fund

*This page intentionally left blank*



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2016**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
Cash & Cash Equivalents	\$ 520,490	\$ 37,065	\$ 302,328	\$ 720,615	\$ 1,580,498
Total Assets	520,490	37,065	302,328	720,615	1,580,498
LIABILITIES					
Payroll Deductions & Withholdings	-	-	-	717,579	717,579
Due to Student Groups	-	-	302,328	-	302,328
Interfunds Payable	-	21,000	-	3,036	24,036
Total Liabilities	-	21,000	302,328	720,615	1,043,943
NET POSITION					
Reserve For:					
Unemployment Compensation	520,490	-	-	-	520,490
Flex Spending	-	16,065	-	-	16,065
Total Net Position	\$ 520,490	\$ 16,065	\$ -	\$ -	\$ 536,555

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2016**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	
Contributions:			
Other	\$ 104,938	\$ 65,250	\$ 170,188
Total Contributions	104,938	65,250	170,188
Total Additions	104,938	65,250	170,188
DEDUCTIONS			
Unemployment Claims	48,199	-	48,199
Miscellaneous	-	65,171	65,171
Total Deductions	48,199	65,171	113,370
Change in Net Position	56,739	79	56,818
Net Position - Beginning of the Year	463,751	15,986	479,737
Net Position - End of the Year	\$ 520,490	\$ 16,065	\$ 536,555

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

	BALANCE JULY 1, 2015	CASH RECEIPTS	CASH DISBURSEMENTS	BALANCE JUNE 30, 2016
Elementary School Fund	\$ 64,842	\$ 12,059	\$ 8,687	\$ 68,214
Assembly Fund	22,585	51,793	44,170	30,208
Helen Fort Middle School Fund	42,860	93,551	84,416	51,995
High School Activities Fund	173,046	324,956	346,091	151,911
<b>Total</b>	<b>\$ 303,333</b>	<b>\$ 482,359</b>	<b>\$ 483,364</b>	<b>\$ 302,328</b>

**PAYROLL AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

ASSETS	BALANCE JULY 1, 2015	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2016
Cash & Cash Equivalents	\$ 476,009	\$ 71,454,732	\$ 71,210,126	\$ 720,615
<b>Total Assets</b>	<b>\$ 476,009</b>	<b>\$ 71,454,732</b>	<b>\$ 71,210,126</b>	<b>\$ 720,615</b>
<b>LIABILITIES</b>				
Payroll Deductions & Withholdings	\$ 487,684	\$ 32,819,609	\$ 32,589,714	\$ 717,579
Net Payroll	-	38,620,412	38,620,412	-
Interfunds Payable	(11,675)	14,711	-	3,036
<b>Total Liabilities</b>	<b>\$ 476,009</b>	<b>\$ 71,454,732</b>	<b>\$ 71,210,126</b>	<b>\$ 720,615</b>

*This page intentionally left blank*

I. Long-Term Debt

Not Applicable

*This page intentionally left blank*

**STATISTICAL SECTION (Unaudited)**

*This page intentionally left blank*



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
 (Accrual Basis of Accounting)

	FISCAL YEAR ENDING JUNE 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 63,252,652	\$ 64,000,396	\$ 64,043,900	\$ 62,563,143	\$ 60,738,010	\$ 34,204,653	\$ 33,741,160	\$ 33,042,463	\$ 32,955,859	\$ 32,540,639
Restricted	30,581,296	20,795,592	10,863,542	6,482,177	7,782,531	5,912,442	10,890,620	8,498,435	7,228,353	4,097,077
Unrestricted	(49,718,318)	(43,160,582)	931,966	652,893	562,719	(1,909,820)	(7,935,126)	(5,374,947)	(1,035,664)	(632,145)
<b>Total Governmental Activities</b>	<b>\$ 44,115,630</b>	<b>\$ 41,635,406</b>	<b>\$ 75,839,408</b>	<b>\$ 69,698,213</b>	<b>\$ 69,083,260</b>	<b>\$ 38,207,275</b>	<b>\$ 36,696,654</b>	<b>\$ 36,165,951</b>	<b>\$ 39,148,548</b>	<b>\$ 36,005,571</b>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	785,747	531,840	520,021	516,029	566,467	608,885	648,600	521,191	586,899	482,321
<b>Total Business-Type Activities</b>	<b>\$ 785,747</b>	<b>\$ 531,840</b>	<b>\$ 520,021</b>	<b>\$ 516,029</b>	<b>\$ 566,467</b>	<b>\$ 608,885</b>	<b>\$ 648,600</b>	<b>\$ 521,191</b>	<b>\$ 586,899</b>	<b>\$ 482,321</b>
<b>Government-Wide</b>										
Net Investment in Capital Assets	\$ 63,252,652	\$ 64,000,396	\$ 64,043,900	\$ 62,563,143	\$ 60,738,010	\$ 34,204,653	\$ 33,741,160	\$ 33,042,463	\$ 32,955,859	\$ 32,540,639
Restricted	30,581,296	20,795,592	10,863,542	6,482,177	7,782,531	5,912,442	10,890,620	8,498,435	7,228,353	4,097,077
Unrestricted	(48,932,571)	(42,628,742)	1,451,987	1,168,922	1,129,186	(1,300,935)	(7,286,526)	(4,853,756)	(448,765)	(149,824)
<b>Total District Net Position</b>	<b>\$ 44,901,377</b>	<b>\$ 42,167,246</b>	<b>\$ 76,359,429</b>	<b>\$ 70,214,242</b>	<b>\$ 69,649,727</b>	<b>\$ 38,816,160</b>	<b>\$ 37,345,254</b>	<b>\$ 36,687,142</b>	<b>\$ 39,735,447</b>	<b>\$ 36,487,892</b>

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

FISCAL YEAR ENDING JUNE 30.

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Expenses:</b>										
<b>Governmental Activities</b>										
<b>Instruction:</b>										
Regular	\$ 33,121,999	\$ 31,758,614	\$ 32,243,671	\$ 32,457,804	\$ 31,694,924	\$ 31,421,219	\$ 33,250,372	\$ 35,250,969	\$ 33,884,098	\$ 33,549,202
Special Education	9,090,528	9,037,385	9,196,494	9,176,843	9,143,584	8,957,639	9,260,239	9,277,332	9,367,838	8,912,904
Other Special Education	1,450,673	1,348,273	1,307,563	1,301,107	1,254,266	1,300,228	1,439,822	1,608,798	1,482,777	454,829
Other Instruction	1,897,001	1,900,311	1,373,336	1,407,040	1,462,512	1,617,152	1,712,781	749,798	756,520	711,039
<b>Support Services:</b>										
Tuition	3,469,901	3,634,117	3,350,372	3,672,350	3,611,828	3,456,699	3,561,682	3,880,611	3,354,116	4,178,762
Student & Instruction Related Services	16,686,067	15,992,275	14,967,527	14,707,890	16,744,012	15,996,299	15,976,027	13,232,882	13,785,184	13,576,351
School Administrative Services	3,017,266	2,685,930	2,846,792	3,040,323	3,088,264	3,462,198	3,760,085	3,685,971	3,563,068	3,486,203
General & Business Administrative Services	2,687,364	2,595,039	2,729,005	2,730,855	2,593,517	2,488,664	2,656,381	2,603,884	2,815,141	2,560,258
Plant Operations & Maintenance	8,259,900	7,998,904	8,124,747	7,395,336	8,970,741	8,112,767	7,955,665	9,355,413	8,522,075	7,684,508
Pupil Transportation	4,233,396	4,264,020	4,654,674	4,788,298	4,650,678	4,365,013	4,355,214	4,467,287	4,601,191	4,385,061
Unallocated Benefits	41,994,911	40,560,320	29,454,029	33,046,429	29,402,344	27,594,376	25,217,716	26,186,848	28,006,063	27,477,276
Special Schools	-	6,131	18,477	15,671	15,015	15,562	14,156	15,652	8,641	25,624
Transfer to Charter School	12,831	-	1,448,225	1,311,774	1,120,298	609,916	-	-	-	-
Capital Expended on Federal Property	321,590	280,155	-	-	182,104	1,940,609	614,836	482,045	1,167,544	1,027,841
Interest on Long-Term Debt	-	-	-	-	-	-	7,125	63,875	118,187	167,057
Unallocated Compensated Absences	(366,959)	(389,139)	(2,361,351)	95,680	135,579	(317,955)	3,504,568	555,096	-	-
Unallocated Disposal of Fixed Assets	224,333	-	-	-	-	-	433,818	-	-	(959,395)
Unallocated Depreciation	2,562,039	2,530,094	2,750,898	2,491,340	3,082,722	2,071,464	2,864,817	2,086,435	2,033,914	1,672,030
<b>Total Governmental Activities Expenses</b>	<b>128,662,840</b>	<b>124,202,429</b>	<b>112,104,459</b>	<b>117,638,740</b>	<b>117,152,388</b>	<b>113,091,850</b>	<b>116,585,304</b>	<b>113,502,896</b>	<b>114,791,335</b>	<b>108,909,550</b>
<b>Business-Type Activities:</b>										
<b>Enterprise Funds</b>										
Total Business-Type Activities Expense	2,606,122	2,620,518	2,566,549	2,653,922	2,599,067	2,603,417	2,697,779	2,807,378	2,702,317	2,948,495
<b>Total District Expenses</b>	<b>2,606,122</b>	<b>2,620,518</b>	<b>2,566,549</b>	<b>2,653,922</b>	<b>2,599,067</b>	<b>2,603,417</b>	<b>2,697,779</b>	<b>2,807,378</b>	<b>2,702,317</b>	<b>2,948,495</b>
<b>Total District Expenses</b>	<b>\$ 131,268,962</b>	<b>\$ 126,822,947</b>	<b>\$ 114,671,008</b>	<b>\$ 120,292,662</b>	<b>\$ 119,751,455</b>	<b>\$ 115,695,267</b>	<b>\$ 119,283,083</b>	<b>\$ 116,310,274</b>	<b>\$ 117,493,652</b>	<b>\$ 111,858,045</b>

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

FISCAL YEAR ENDING JUNE 30,

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Program Revenues:</b>										
<b>Governmental Activities:</b>										
Operating Grants & Contributions	\$ 30,911,695	\$ 30,340,986	\$ 11,358,575	\$ 11,183,650	\$ 12,854,533	\$ 12,474,384	\$ 11,638,256	\$ 9,572,628	\$ 10,306,833	\$ 9,996,801
<b>Total Governmental Activities Program Revenues</b>	<b>30,911,695</b>	<b>30,340,986</b>	<b>11,358,575</b>	<b>11,183,650</b>	<b>12,854,533</b>	<b>12,474,384</b>	<b>11,638,256</b>	<b>9,572,628</b>	<b>10,306,833</b>	<b>9,996,801</b>
<b>Business-Type Activities:</b>										
<b>Charges for Services:</b>										
Enterprise Funds	1,075,390	1,041,580	812,278	831,041	939,729	942,403	1,044,802	1,029,383	1,055,025	1,342,265
Operating Grants & Contributions	1,663,835	1,590,757	1,758,263	1,772,443	1,616,920	1,621,299	1,780,386	1,712,287	1,551,870	1,450,135
<b>Total Business Type Activities Program Revenues</b>	<b>2,739,225</b>	<b>2,632,337</b>	<b>2,570,541</b>	<b>2,603,484</b>	<b>2,556,649</b>	<b>2,563,702</b>	<b>2,825,188</b>	<b>2,741,670</b>	<b>2,606,895</b>	<b>2,792,400</b>
<b>Total District Program Revenues</b>	<b>\$ 33,650,920</b>	<b>\$ 32,973,323</b>	<b>\$ 13,929,116</b>	<b>\$ 13,787,134</b>	<b>\$ 15,411,182</b>	<b>\$ 15,038,086</b>	<b>\$ 14,463,444</b>	<b>\$ 12,314,298</b>	<b>\$ 12,913,728</b>	<b>\$ 12,789,201</b>
<b>Net (Expense)/Revenue:</b>										
<b>Governmental Activities</b>	<b>\$ (97,751,145)</b>	<b>\$ (93,861,443)</b>	<b>\$ (100,745,884)</b>	<b>\$ (106,455,090)</b>	<b>\$ (104,297,855)</b>	<b>\$ (100,617,466)</b>	<b>\$ (104,947,048)</b>	<b>\$ (103,930,268)</b>	<b>\$ (104,484,502)</b>	<b>\$ (98,912,749)</b>
<b>Business-Type Activities</b>	<b>133,103</b>	<b>11,819</b>	<b>3,992</b>	<b>(50,438)</b>	<b>(42,418)</b>	<b>(39,715)</b>	<b>127,409</b>	<b>(65,708)</b>	<b>(95,422)</b>	<b>(156,095)</b>
<b>Total Government-Wide Net Expense</b>	<b>\$ (97,618,042)</b>	<b>\$ (93,849,624)</b>	<b>\$ (100,741,892)</b>	<b>\$ (106,505,528)</b>	<b>\$ (104,340,273)</b>	<b>\$ (100,657,181)</b>	<b>\$ (104,819,639)</b>	<b>\$ (103,995,976)</b>	<b>\$ (104,579,924)</b>	<b>\$ (99,068,844)</b>
<b>General Revenues &amp; Other Changes in Net Position:</b>										
<b>Governmental Activities:</b>										
Property Taxes Levied for General Purposes, Net	\$ 12,942,946	\$ 12,689,163	\$ 12,440,356	\$ 12,196,428	\$ 11,957,283	\$ 11,957,283	\$ 11,957,283	\$ 10,953,343	\$ 10,953,343	\$ 10,532,061
Taxes Levied for Debt Service	-	-	-	-	-	-	504,003	506,083	505,130	504,079
Unrestricted Grants & Contributions	86,117,335	86,160,046	93,318,020	93,560,166	96,929,715	88,420,378	92,213,977	87,184,141	93,071,723	90,471,294
Tuition	377,569	551,063	288,314	351,241	367,462	458,640	201,927	2,120,185	1,784,303	1,035,401
Miscellaneous Income	914,323	556,260	840,389	776,356	675,570	1,291,786	363,577	1,216,444	1,494,474	889,393
Reduction of Compensated Absences	-	-	-	-	-	-	-	-	18,505	260,298
Contribution from Pemberton Borough Transfers	-	-	-	185,852	25,261,000	-	236,984	-	-	-
Loss on Disposal of Capital Assets	(120,804)	-	-	-	-	-	-	-	(200,000)	(200,000)
<b>Total Governmental Activities</b>	<b>\$ 100,231,369</b>	<b>\$ 99,936,532</b>	<b>\$ 106,887,079</b>	<b>\$ 107,070,043</b>	<b>\$ 135,173,840</b>	<b>\$ 102,128,087</b>	<b>\$ 105,477,751</b>	<b>\$ 101,980,196</b>	<b>\$ 107,627,478</b>	<b>\$ 103,492,526</b>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CHANGES IN NET POSITION - (ACCURAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS**

	FISCAL YEAR ENDING JUNE 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Business-Type Activities:										
Transfers	\$ 120,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Total Business-Type Activities	120,804	-	-	-	-	-	-	-	200,000	200,000
Total Government-Wide	\$ 100,352,173	\$ 99,936,532	\$ 106,887,079	\$ 107,070,043	\$ 135,173,840	\$ 102,128,087	\$ 105,477,751	\$ 101,980,196	\$ 107,827,478	\$ 103,692,526
Change in Net Position:										
Governmental Activities	\$ 2,480,224	\$ 6,075,089	\$ 6,141,195	\$ 614,953	\$ 30,875,985	\$ 1,510,621	\$ 530,703	\$ (1,950,072)	\$ 3,142,976	\$ 4,579,777
Business-Type Activities	253,907	11,819	3,992	(50,438)	(42,418)	(39,715)	127,409	(65,708)	104,578	43,905
Total District	\$ 2,734,131	\$ 6,086,908	\$ 6,145,187	\$ 564,515	\$ 30,833,567	\$ 1,470,906	\$ 658,112	\$ (2,015,780)	\$ 3,247,554	\$ 4,623,682

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

	FISCAL YEAR ENDING JUNE 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>General Fund:</b>										
Restricted	\$ 20,687,146	\$ 18,245,643	\$ 12,863,542	\$ 11,246,135	\$ 10,948,689	\$ 7,896,071	\$ 9,737,997	\$ 9,367,219	\$ 7,424,783	\$ 4,080,706
Committed To	4,682,968	3,016,165	1,316,165	-	-	-	-	-	-	-
Assigned To	4,774,234	2,305,333	-	-	647,611	593,729	(3,054,971)	(2,887,993)	1,095,463	2,003,899
Unassigned	(5,831,577)	(3,166,761)	171,699	(55,609)	-	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 24,312,771</b>	<b>\$ 20,400,380</b>	<b>\$ 14,351,406</b>	<b>\$ 11,190,526</b>	<b>\$ 11,596,300</b>	<b>\$ 8,489,800</b>	<b>\$ 6,683,026</b>	<b>\$ 6,479,226</b>	<b>\$ 8,520,246</b>	<b>\$ 6,084,605</b>
<b>All Other Governmental Funds:</b>										
Assigned To	\$ -	\$ -	\$ -	\$ 577,874	\$ 49,483	\$ 89,183	\$ -	\$ -	\$ -	\$ -
Other Purposes										
Restricted										
Special Revenue Fund	(283,726)	(492,689)	(593,555)	(451,082)	-	-	-	-	(64,636)	(203,099)
Debt Service Fund	-	-	-	-	-	-	-	-	-	-
Capital Projects	436,948	436,948	436,948	551,949	1,373,481	15,885	1,169,597	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 153,222</b>	<b>\$ (55,741)</b>	<b>\$ (156,607)</b>	<b>\$ 678,741</b>	<b>\$ 1,422,964</b>	<b>\$ 105,068</b>	<b>\$ 1,169,597</b>	<b>\$ -</b>	<b>\$ (64,636)</b>	<b>\$ (203,099)</b>

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Revenues:</b>										
Tax Levy	\$ 12,942,946	\$ 12,689,163	\$ 12,440,356	\$ 12,196,428	\$ 11,957,283	\$ 11,957,283	\$ 12,461,286	\$ 11,459,426	\$ 11,458,473	\$ 11,036,140
Tuition Charges	377,569	551,063	288,314	351,241	367,462	458,640	201,927	2,120,185	1,784,303	1,035,401
Transportation Charges	36,876	30,094	29,206	76,705	66,924	88,350	118,744	221,761	208,609	113,889
Miscellaneous	874,314	489,601	884,663	699,651	608,646	1,203,436	244,833	994,683	1,285,865	775,504
State Sources	102,593,010	101,005,389	99,950,597	100,218,715	100,473,853	93,651,633	89,712,178	91,775,822	97,597,570	94,921,554
Federal Sources	5,225,687	5,043,544	4,725,998	4,525,101	9,310,395	7,243,129	14,140,055	4,980,947	5,780,986	5,546,541
<b>Total Revenue</b>	<b>122,050,402</b>	<b>119,808,854</b>	<b>118,319,134</b>	<b>118,067,841</b>	<b>122,784,563</b>	<b>114,602,471</b>	<b>116,879,023</b>	<b>111,552,824</b>	<b>118,115,806</b>	<b>113,429,029</b>
<b>Expenditures:</b>										
<b>Instruction:</b>										
Regular Instruction	33,121,999	31,758,614	32,243,671	32,457,804	31,694,924	31,421,219	33,250,372	35,250,969	33,884,098	33,549,202
Special Education Instruction	9,090,528	9,037,385	9,196,494	9,176,843	9,143,584	8,957,639	9,260,239	9,277,332	9,367,838	8,912,904
Other Special Instruction	1,450,673	1,348,273	1,307,563	1,301,107	1,254,266	1,300,228	1,439,822	1,608,798	1,482,777	454,829
Other Instruction	1,897,001	1,900,311	1,373,336	1,407,040	1,462,512	1,617,152	1,712,781	749,798	756,520	711,039
<b>Support Services:</b>										
Tuition	3,469,901	3,634,117	3,350,372	3,672,350	3,611,828	3,456,699	3,561,682	3,880,611	3,354,116	4,178,762
Attendance	243,461	217,914	208,650	237,278	245,694	405,740	593,474	546,370	536,556	469,377
Health Services	1,420,891	1,263,484	1,268,503	1,203,830	1,212,617	1,187,736	1,023,907	1,124,775	1,103,994	1,021,736
<b>Student &amp; Instruction Related Services</b>	<b>11,853,632</b>	<b>11,411,291</b>	<b>11,357,508</b>	<b>11,371,643</b>	<b>12,965,520</b>	<b>12,015,356</b>	<b>12,157,710</b>	<b>9,149,634</b>	<b>9,475,044</b>	<b>10,006,612</b>
Educational Media Services/ School Library	3,168,083	3,099,586	2,132,866	1,895,139	2,320,181	2,387,467	2,200,936	2,412,103	2,669,590	2,078,626
School Administrative Services	3,017,266	2,685,930	2,846,792	3,040,323	3,088,264	3,462,198	3,760,085	3,685,971	3,563,068	3,486,203
Other Administrative Services	948,265	826,287	981,996	860,855	755,241	714,753	751,410	727,600	1,090,035	908,807
Central Services	1,119,065	1,154,004	1,144,279	1,273,207	1,282,789	1,204,954	1,326,324	1,358,612	1,242,527	1,198,325
Administrative Information Technology	620,034	614,748	602,730	596,793	555,487	568,957	578,647	517,672	482,579	453,126
Plant Operations & Maintenance	8,259,900	7,998,904	8,124,747	7,395,336	8,970,741	8,112,767	7,955,665	8,220,089	8,522,075	7,684,508
Pupil Transportation	4,233,396	4,264,020	4,654,674	4,788,298	4,650,678	4,365,013	4,355,214	4,467,287	4,601,191	4,385,061
Employee Benefits	31,521,100	29,733,449	29,427,584	33,081,926	29,456,155	27,581,304	27,159,518	26,661,027	28,122,647	27,593,860

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Expenditures (continued):										
Capital Outlay	2,360,218	2,719,424	4,231,655	4,130,621	4,554,373	4,475,566	3,187,168	2,415,408	3,621,656	1,920,986
Special Schools	-	6,131	18,477	15,671	15,015	15,562	14,156	15,652	8,641	25,624
Debt Service:										
Principal	-	-	-	-	-	-	1,425,000	1,375,000	1,320,000	1,270,000
Interest & Other Charges	-	-	-	-	-	-	28,500	84,500	136,750	183,725
<b>Total Expenditures</b>	<b>117,795,413</b>	<b>113,673,872</b>	<b>114,471,897</b>	<b>117,906,064</b>	<b>117,239,869</b>	<b>113,250,310</b>	<b>115,742,610</b>	<b>113,529,208</b>	<b>115,341,702</b>	<b>110,493,312</b>
Excess (Deficiency) of Revenues Over/(Under) Expenditures	4,254,989	6,134,982	3,847,237	161,777	5,544,694	1,352,161	1,136,413	(1,976,384)	2,774,104	2,935,717
Other Financing Sources/(Uses):										
Transfers Out	(133,635)	-	(1,448,225)	(1,311,774)	(1,120,298)	(609,916)	-	-	(200,000)	(200,000)
Transfers In	-	14,858	-	-	-	-	-	-	-	-
Pemberton Borough Merger	-	-	-	-	-	-	236,984	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(133,635)</b>	<b>14,858</b>	<b>(1,448,225)</b>	<b>(1,311,774)</b>	<b>(1,120,298)</b>	<b>(609,916)</b>	<b>236,984</b>	<b>-</b>	<b>(200,000)</b>	<b>(200,000)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 4,121,354</b>	<b>\$ 6,149,840</b>	<b>\$ 2,399,012</b>	<b>\$ (1,149,997)</b>	<b>\$ 4,424,396</b>	<b>\$ 742,245</b>	<b>\$ 1,373,397</b>	<b>\$ (1,976,384)</b>	<b>\$ 2,574,104</b>	<b>\$ 2,735,717</b>

Debt Service as a Percentage of Noncapital Expenditures

-	-	-	-	-	-	-	1.29%	1.31%	1.30%	1.34%
---	---	---	---	---	---	---	-------	-------	-------	-------

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
2016	\$ -	\$ 470,113	\$ 180,114	\$ 206,087	\$ 856,314
2015	-	285,138	-	200,595	485,733
2014	-	418,238	192,801	273,624	884,663
2013	4,607	-	-	695,044	699,651
2015	694	211,055	-	396,897	608,646
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

Source: District records



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY,  
LAST TEN 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
2016	\$ 13,596,700	\$ 775,118,000	\$ 13,502,200	\$ 3,065,000	\$ 56,836,335	\$ 1,914,300	\$ 18,638,200	\$ 882,670,735	\$ 1,301,872	\$ 883,972,607	1.371
2015	13,784,800	775,057,100	13,816,500	3,079,500	57,276,835	1,762,300	18,638,200	883,415,235	1,377,636	884,792,871	1.343
2014	14,057,500	775,942,000	13,761,300	3,073,400	57,079,735	1,762,300	18,638,200	884,314,435	1,340,195	885,654,630	1.317
2013	14,564,100	773,718,600	14,068,500	3,062,800	56,636,435	1,762,300	18,638,200	882,450,935	1,702,734	884,153,669	1.290
2012	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
2011	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
2010	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
2009	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
2008	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
2007	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

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 TEN 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	BURLINGTON COUNTY	COUNTY LIBRARY	COUNTY OPEN SPACE	
			OF PEMBERTON				
2016	1.371	1.371	1.696	0.553	0.052	0.066	3.738
2015	1.343	1.343	1.685	0.561	0.053	0.066	3.708
2014	1.317	1.317	1.588	0.562	0.052	0.026	3.545
2013	1.290	1.290	1.572	0.596	0.055	0.027	3.540
2015	1.270	1.270	1.553	0.554	0.055	0.071	3.503
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

Source: Municipal Tax Collector

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

Taxpayer	2016		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Associates, LLC	\$ 9,999,900	1	1.13%
Ocean Healthcare Partners	6,276,400	2	0.71%
Supervalu Advantage	3,500,000	3	0.40%
Pine Grove Plaza Association	3,421,200	4	0.39%
Belaire Trailer Park, Inc.	2,650,600	5	0.30%
Taxpayer #1	2,100,000	6	0.24%
Pemberton Farms Assoc.	2,008,100	7	0.23%
Paradise Lane Assoc.	1,890,000	8	0.21%
Pine View Terrace, LLC	1,800,000	9	0.20%
Rose Grove, LLC	1,450,000	10	0.16%
Total	<u>\$ 35,096,200</u>		<u>3.97%</u>

Taxpayer	2007		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Assoc.	\$ 9,999,900	1	1.14%
Pine Grove Plaza	7,443,100	2	0.85%
ASP Realty Inc.	4,940,100	3	0.56%
Sybron Chemicals	3,653,300	4	0.42%
Belaire Trailer Park	2,725,000	5	0.31%
Taxpayer #1	2,100,000	6	0.24%
Taxpayer #2	1,934,600	7	0.22%
Pemberton Farms Assoc	1,925,600	8	0.22%
Paradis Lane Assoc	1,890,000	9	0.22%
Pine View Terrace	1,800,000	10	0.21%
Total	<u>\$ 38,411,600</u>		<u>4.39%</u>

**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
2016	\$ 12,942,946	\$ 12,942,946	100.00%
2015	12,689,163	12,689,163	100.00%
2014	12,440,356	12,440,356	100.00%
2013	12,196,428	12,196,428	100.00%
2015	11,957,283	11,957,283	100.00%
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%

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

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

FISCAL YEAR ENDED JUNE 20,	GOVERNMENTAL ACTIVITIES			PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF PARTICIPATION	TOTAL DISTRICT	
2016	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A
2013	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A
2010	N/A	N/A	N/A	N/A
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	147

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING  
LAST TEN 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		
2016	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A
2013	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A
2010	N/A	N/A	N/A	N/A
2009	1,425,000	1,425,000	0.17%	51
2008	2,800,000	2,800,000	0.32%	100
2007	4,120,000	4,120,000	0.48%	147

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2016**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
Pemberton Township	\$ 27,393,374	100.00%	\$ 27,393,374
Burlington County	303,356,410	3.19%	<u>9,668,279</u>
Subtotal, Overlapping Debt			37,061,653
Pemberton Township School District Direct Debt			<u>-</u>
Total Direct & Overlapping Debt			<u><u>\$ 37,061,653</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the Burlington County Board of Taxation.

Debt outstanding data provided by each governmental unit.

NOTE - Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the above Townships. This process recognizes that, when considering the District's ability to issue and repay Long-Term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

a. For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another government unit's taxable value that is within the District's boundaries and dividing it by each unit's total taxable value.

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

	FISCAL YEAR									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Debt Limit	\$ 58,477,156	\$ 59,934,912	\$ 61,425,517	\$ 63,516,140	\$ 65,371,624	\$ 67,544,137	\$ 68,371,604	\$ 65,528,480	\$ 59,510,174	\$ 48,858,570
Total Net Debt Applicable to Limit	-	-	-	-	-	-	-	1,425,000	2,800,000	4,120,000
Legal Debt Margin	\$ 58,477,156	\$ 59,934,912	\$ 61,425,517	\$ 63,516,140	\$ 65,371,624	\$ 67,544,137	\$ 68,371,604	\$ 64,103,480	\$ 56,710,174	\$ 44,738,570

Total Net Debt Applicable to the Limit as a Percentage of Debt Limit

	-	-	-	-	-	-	-	2.17%	4.71%	12.13%

**Legal Debt Margin Calculation for Fiscal Year 2016**

	Equalized Valuation Basis
Average Equalized Valuation of Taxable Property	2015 \$ 1,452,507,785
	2014 1,456,620,713
	2013 1,476,658,191
	<u>\$ 4,385,786,689</u>
	<u>\$ 1,461,928,896</u>
Debt Limit (4 % of Average Equalization Value) Net Bonded School Debt	\$ 58,477,156
	<u>-</u>
Legal Debt Margin	<u>\$ 58,477,156</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)
2015	27,771	N/A	7.5%
2014	27,861	53,747	8.8%
2013	27,897	51,785	8.4%
2012	27,597	51,390	10.9%
2011	27,945	49,955	11.3%
2010	27,934	48,047	10.5%
2009	27,986	47,649	6.9%
2008	28,047	47,816	5.5%
2007	28,182	46,188	5.8%
2006	28,642	44,582	5.5%

**Source:**

<sup>a</sup> Population information provided by the NJ Dept of Labor and Workforce Development

<sup>c</sup> Per Capita income provided by U.S. Dept of Commerce, Bureau of Economic Analysis

<sup>d</sup> 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 TEN FISCAL YEARS**

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Instruction:										
Regular	428.4	386.5	382.8	376.5	497.2	499.1	507.1	503.2	450.0	537.0
Special Education	166.0	186.1	189.9	189.3	111.0	111.0	121.0	121.0	113.7	115.0
Other Instruction	40.9	81.2	10.9	15.7	21.0	19.2	39.2	39.2	16.5	16.5
Support Services:										
Student & Instruction Related Services	138.2	114.3	106.4	111.8	92.5	92.5	92.5	92.5	145.0	132.0
School Administrative Services	42.5	41.0	44.5	46.3	70.3	70.7	70.7	70.7	80.5	96.5
General & Business Administrative Services	2.0	2.0	21.3	22.00	-	-	-	-	-	3.0
Plant Operations & Maintenance	96.5	90.5	93.5	94.5	100.0	102.0	102.0	102.0	102.0	107.0
Pupil Transportation	99.5	104.0	102.0	110.0	71.5	85.0	68.0	68.0	68.0	71.0
Business & Other Support Services	20.5	20.5	22.0	22.0	22.0	22.0	22.0	22.0	22.0	21.0
Food Service	41.5	41.5	41.5	41.5	41.5	41.5	41.5	41.5	41.5	51.0
<b>Total</b>	<b>1,076.0</b>	<b>1,067.6</b>	<b>1,014.8</b>	<b>1,029.6</b>	<b>1,027.0</b>	<b>1,043.0</b>	<b>1,064.0</b>	<b>1,060.1</b>	<b>1,039.2</b>	<b>1,150.0</b>

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	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				
2016	4,934	\$ 115,435,195	23,396	7.14%	10.5:1	10.5:1	4,934	4,703	-2.89%	95.32%	
2015	5,081	110,954,448	21,837	-0.18%	10.0:1	7.7:1	5,081	4,768	0.65%	93.84%	
2014	5,039	110,240,242	21,877	-2.93%	10.0:1	7.7:1	5,039	4,678	-0.18%	92.84%	
2013	5,048	113,775,443	22,539	0.25%	10.0:1	7.7:1	5,048	4,694	0.00%	92.99%	
2012	5,012	112,685,496	22,483	2.50%	10.0:1	7.7:1	5,048	4,682	0.72%	92.75%	
2011	4,959	108,774,744	21,935	-0.81%	9.3:1	7.5:1	5,012	4,637	-0.24%	92.52%	
2010	5,024	111,101,942	22,114	3.64%	9.3:1	7.5:1	5,024	4,667	-2.24%	92.89%	
2009	5,139	109,654,300	21,338	0.74%	8.1:1	7.0:1	5,139	4,803	-1.29%	93.46%	
2008	5,206	110,263,296	21,180	0.01%	9.1:1	8.5:1	5,206	4,857	-3.07%	93.30%	
2007	5,058	107,118,601	21,178	10.23%	9.4:1	8.5:1	5,371	4,993	-3.97%	92.96%	

**Sources:** District records

**Note:** Enrollment based on annual October district count.

a Operating expenditures equal total expenditures less debt service and capital outlay.

b Teaching staff includes only full-time equivalents of certificated staff.

c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

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

DISTRICT BUILDINGS	2016	2015	2014	2013	2012	2011	2010	2009	2007	2006
<b>Elementary Schools:</b>										
<b>Crichton (1969)*:</b>										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Capacity (Students)	506	506	506	506	506	506	506	506	506	506
Enrollment	357	474	491	491	581	548	581	548	582	609
<b>Busansky (1970)*:</b>										
Square Feet	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465
Capacity (Students)	386	386	386	386	386	386	386	386	386	386
Enrollment (a)	361	372	319	319	285	308	285	308	294	273
<b>Denbo (1965)*:</b>										
Square Feet	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205
Capacity (Students)	345	345	345	345	345	345	345	345	345	345
Enrollment	361	216	270	270	324	349	324	349	321	343
<b>Emmons (1963)*:</b>										
Square Feet	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060
Capacity (Students)	308	308	308	308	308	308	308	308	308	308
Enrollment	351	368	342	342	379	374	379	374	368	355
<b>Haines (1955):</b>										
Square Feet	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970
Capacity (Students)	214	214	214	214	214	214	214	214	214	214
Enrollment	-	-	-	-	127	197	127	197	218	266
<b>Harker Wylie (1953)*:</b>										
Square Feet	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394
Capacity (Students)	284	284	284	284	284	284	284	284	284	284
Enrollment	287	301	322	326	335	327	335	327	302	290
<b>Stackhouse (1964):</b>										
Square Feet	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685
Capacity (Students)	278	278	278	278	278	278	278	278	278	278
Enrollment	296	369	329	329	446	443	446	443	479	309
<b>Fort Dix (1953)*:</b>										
Square Feet	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330
Capacity (Students)	343	343	343	343	343	343	343	343	343	343
Enrollment	392	387	392	392	236	184	236	184	157	295
<b>Newcomb (1959):</b>										
Square Feet	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640
Capacity (Students)	519	519	519	519	519	519	519	519	519	519
Enrollment	-	-	-	-	539	511	539	511	535	511
<b>Middle School:</b>										
<b>Helen A. Fort/ Newcomb Middle School (1956):</b>										
Square Feet	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080
Capacity (Students)	841	841	841	841	841	841	841	841	841	841
Enrollment	992	1,068	1,071	1,076	648	682	648	682	698	881
<b>High School:</b>										
<b>Pemberton High School (1975):</b>										
Square Feet	299,000	299,000	299,000	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	1,577	1,577	1,577
Enrollment	1,024	1,029	997	997	1,127	1,216	1,127	1,216	1,250	1,362
<b>Other Buildings:</b>										
<b>Central Administration (1926):</b>										
Square Feet	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750
<b>Pemberton Early Childhood Education Center (2013):</b>										
Square Feet	80,000	80,000	80,000	80,000	-	-	-	-	-	-
Capacity (Students)	600	600	600	-	-	-	-	-	-	-
Enrollment	513	497	506	506	-	-	-	-	-	-

Number of Schools at June 30, 2016:

Elementary = 9

Middle School = 1

High School = 1

Other = 2

**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**

	HELEN										TOTAL		
	FORT MIDDLE	HIGH SCHOOL	NEWCOMB	EMMONS	HARKER- WYLIE	HAINES	FORT DIX	CRICHTON	DENBO	BUSANSKY		STACKHOUSE	OTHER FACILITIES
2016	\$ 33,485	\$ 85,514	\$ 14,483	\$ 10,492	\$ 8,621	\$ 7,999	\$ 10,605	\$ 15,650	\$ 9,997	\$ 12,931	\$ 10,492	\$ 22,880	\$ 243,149
2015	33,485	85,514	14,483	10,492	8,621	7,999	10,605	15,650	9,997	12,931	10,492	22,880	243,149
2014	33,485	85,514	14,483	10,492	8,621	7,999	10,605	15,650	9,997	12,931	10,492	22,880	243,149
2013	34,824	85,514	15,062	10,912	8,966	8,319	11,029	16,276	10,397	13,448	10,913	29,085	254,745
2015	33,485	85,514	14,483	10,492	8,621	7,999	10,605	15,650	9,997	12,931	10,492	22,880	243,149
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
<b>Total School Facilities</b>	<b>\$ 339,187</b>	<b>\$ 862,795</b>	<b>\$ 146,708</b>	<b>\$ 106,279</b>	<b>\$ 87,329</b>	<b>\$ 81,030</b>	<b>\$ 107,423</b>	<b>\$ 158,529</b>	<b>\$ 101,268</b>	<b>\$ 130,986</b>	<b>\$ 106,280</b>	<b>\$ 120,605</b>	<b>\$ 2,348,419</b>

\* 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 SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2016**

	COVERAGE	DEDUCTIBLE
<b>School Package Policy - SAIF</b>		
Buildings & Contents Blanket	\$ 250,000,000	\$ 2,500
Extra Expense - Blanket	50,000,000	
General Liability (Occurrence)	5,000,000	
Product Liability (Aggregate)	5,000,000	
Personal Injury	5,000,000	
Valuable Papers Blanket	1,000,000	
Money & Securities	50,000	1,000
Public Employee Dishonesty	500,000	1,000
Employee Benefits Liability	5,000,000	1,000
Boiler & Machinery Liability	100,000,000	2,500
<b>Bonds - Selective</b>		
Business Administrator	510,000	
<b>Automobile Liability - SAIF</b>		
Uninsured Motorist	5,000,000	
Comprehensive & Collision	15,000 / 30,000 / 5,000 included	1,000
<b>Educator's Legal Liability - SAIF</b>		
	15,000,000	
<b>Umbrella Liability - SAIF</b>		
	15,000,000	
<b>Worker's Compensation - SAIF</b>		
<b>Worker's Compensation Supplemental - SAIF</b>		
<b>Student Accident (AIG)</b>		
High School Football - Incl.	1,000,000	
Catastrophic Student Accident	5,000,000	

Source: District records.

**SINGLE AUDIT SECTION**

*This page intentionally left blank*



EXHIBIT K-1

**INDEPENDENT AUDITOR'S 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 School District  
County of Burlington  
Pemberton, New Jersey 08068

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental and business-type activities, each major fund and the aggregate remaining fund information of the Pemberton Township School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Pemberton Township School District's basic financial statements, and have issued our report thereon dated November 11, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Pemberton Township School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pemberton Township School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Pemberton Township School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pemberton Township School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, and federal and state awarding agencies and pass-through entities, in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Medford, New Jersey  
November 11, 2016





EXHIBIT K-2

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

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

**Report on Compliance for Each Major Federal and State Program**

We have audited Pemberton Township School District’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the District’s major federal and state programs for the year ended June 30, 2016. 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.

**Management’s Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of Pemberton Township School District’s major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); *the New Jersey State Aid/Grant Compliance Supplement*; the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey; and New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance and New Jersey OMB’s Circular 15-08 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 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of Pemberton Township School District's compliance.

### **Opinion on Each Major Federal and State Program**

In our opinion, Pemberton Township School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2016.

### **Report on Internal Control Over Compliance**

Management of Pemberton Township School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pemberton Township School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB's Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pemberton Township School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Medford, New Jersey  
November 11, 2016

*This page intentionally left blank*

PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2016

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL AWARD IDENTIFICATION NUMBER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2015	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	ADJUSTMENT	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2016	UNEARNED REVENUE AT JUNE 30, 2016
<b>U.S. DEPARTMENT OF AGRICULTURE PASSED- THROUGH STATE DEPARTMENT OF EDUCATION:</b>													
Enterprise Fund:													
Child Nutrition Cluster:													
National School Lunch Program	10.555	1616INJ304N1099	N/A	1,158,020	7/1/15-6/30/16	\$ -	\$ 979,549	\$ (1,158,020)	\$ -	\$ -	\$ -	\$ (178,471)	\$ -
National School Lunch Program	10.555	1515INJ304N1099	N/A	1,097,291	7/1/14-6/30/15	(202,719)	202,719	-	-	-	-	-	-
After School Snack Program	10.555	1616INJ304N1099	N/A	40,923	7/1/15-6/30/16	-	35,437	(40,923)	-	-	-	(5,486)	-
After School Snack Program	10.555	1515INJ304N1099	N/A	11,550	7/1/14-6/30/15	(7,035)	7,035	-	-	-	-	-	-
Subtotal						(209,754)	1,224,740	(1,198,943)	-	-	-	(183,957)	-
Breakfast Program	10.553	1616INJ304N1099	N/A	286,564	7/1/15-6/30/16	-	237,369	(286,564)	-	-	-	(49,195)	-
Breakfast Program	10.553	1515INJ304N1099	N/A	270,141	7/1/14-6/30/15	(49,978)	49,978	-	-	-	-	-	-
Subtotal						(49,978)	287,347	(286,564)	-	-	-	(49,195)	-
Healthy Hunger-Free Kids Act	10.551	1616INJ304N1099	N/A	30,409	7/1/14-6/30/15	(5,570)	5,570	-	-	-	-	-	-
Total Child Nutrition Cluster						(265,302)	1,517,657	(1,485,507)	-	-	-	(233,152)	-
Noncash Assistance:													
Food Distribution Program	10.565	1616INJ304N1099	N/A	209,728	7/1/15-6/30/16	-	209,728	(151,688)	-	-	-	-	58,040
Total Noncash Assistance:						-	209,728	(151,688)	-	-	-	-	58,040
Total U.S. Department of Agriculture						(265,302)	1,727,385	(1,637,195)	-	-	-	(233,152)	58,040
<b>U.S. DEPARTMENT OF EDUCATION PASSED- THROUGH STATE DEPARTMENT OF EDUCATION:</b>													
General Fund:													
P.L. 103-382 Impact Aid Section 8003(b)	84.041	S041B153113	N/A	1,345,997	7/1/15-6/30/16	-	1,506,400	(1,506,400)	-	-	-	-	-
P.L. 103-382 Impact Aid Section 8003(d)	84.041	S041B153113	N/A	160,403	7/1/15-6/30/16	-	160,403	(160,403)	-	-	-	-	-
Total General Fund						-	1,666,803	(1,666,803)	-	-	-	-	-
Capital Projects Fund													
P.L. 81-874 Impact Aid - Construction	84.041	S041B153113	Phase VII	1,500,000	Until Completed	(3,268)	-	-	-	-	-	(3,268)	-
Total Capital Projects Fund						(3,268)	-	-	-	-	-	(3,268)	-
Special Revenue Fund:													
Title I	84.010A	S010A150030	NCLB405015	898,109	7/1/15-6/30/16	-	558,365	(744,518)	-	-	44,373	(141,780)	-
Title I	84.010A	S010A140030	NCLB405014	725,932	7/1/14-6/30/15	(189,440)	189,440	-	-	-	-	-	-
Subtotal						(189,440)	747,805	(744,518)	-	-	44,373	(141,780)	-
Title I - Part D	84.013A	S013A150030	NCLB405015	96,987	7/1/15-6/30/16	-	50,961	(68,980)	-	-	-	(18,019)	-
Title I - Part D	84.013A	S013A140030	NCLB405014	52,154	7/1/14-6/30/15	(15,857)	15,857	-	-	-	-	-	-
Subtotal						(15,857)	66,818	(68,980)	-	-	-	(18,019)	-
Title II - Part A	84.367A	S367A150029	NCLB405015	252,925	7/1/15-6/30/16	-	237,247	(252,736)	-	-	(44,376)	(59,865)	-
Title II - Part A	84.367A	S367A140029	NCLB405014	253,314	7/1/14-6/30/15	(14,162)	14,162	-	-	-	-	-	-
Subtotal						(14,162)	251,409	(252,736)	-	-	(44,376)	(59,865)	-

PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2016

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL AWARD IDENTIFICATION NUMBER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2015	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	ADJUSTMENT	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2016	UNEARNED REVENUE AT JUNE 30, 2016
<b>U.S. DEPARTMENT OF EDUCATION PASSED-THROUGH STATE DEPARTMENT OF EDUCATION (continued):</b>													
Special Revenue Fund (continued):													
Title III	84.365A	S367A150030	NCLB405015	26,121	7/1/15-6/30/16	-	6,651	(19,481)	-	-	1	(12,829)	-
Title III	84.365A	S367A140030	NCLB405014	20,222	7/1/14-6/30/15	(3,672)	3,672	-	-	-	-	-	-
Subtotal						(3,672)	10,323	(19,481)	-	-	1	(12,829)	-
Special Education Cluster:													
I.D.E.A. Part B, Basic Regular	84.027A	S027A150100	IDEA405016	1,959,835	7/1/15-6/30/16	-	1,413,390	(1,629,496)	-	-	-	(216,106)	-
I.D.E.A. Part B, Basic Regular	84.027A	S027A140100	IDEA405015	1,719,343	7/1/14-6/30/15	(491,790)	491,790	-	-	-	-	(216,106)	-
Subtotal						(491,790)	1,905,180	(1,629,496)	-	-	-	(216,106)	-
I.D.E.A. Preschool	84.173A	S173A150114	IDEA405015	42,562	7/1/15-6/30/16	-	33,926	(42,562)	-	-	-	(8,636)	-
Total Special Education Cluster						(491,790)	1,939,106	(1,672,058)	-	-	-	(224,742)	-
Perkins Vocational & Applied Technology Grant	84.048A	S048A150030	PERK405015	39,605	7/1/15-6/30/16	-	-	(24,389)	-	-	-	(24,389)	-
Perkins Vocational & Applied Technology Grant	84.048A	S048A140030	PERK405014	29,771	7/1/14-6/30/15	(25,750)	25,780	-	-	-	(30)	-	-
Perkins Vocational & Applied Technology Grant	84.048A	S048A130030	PERK405013	64,949	7/1/13-6/30/14	1,632	-	-	-	(1,632)	-	-	-
Subtotal						(24,118)	25,780	(24,389)	-	(1,632)	(30)	(24,389)	-
21st Century Grant	84.287C	S287C150030	N/A	414,689	7/1/15-6/30/16	-	291,042	(356,714)	-	-	104	(65,568)	-
21st Century Grant	84.287C	S287C140030	N/A	414,689	7/1/14-6/30/15	(68,378)	68,378	-	-	-	-	-	-
Subtotal						(68,378)	359,420	(356,714)	-	-	104	(65,568)	-
Race to the Top Adult Basic Skills Program	84.413	B13A120008	N/A	34,957	7/1/13-6/30/14	(8,360)	-	-	-	-	8,360	-	-
Subtotal	84.999	N/A	N/A	34,500	9/1/09-8/31/10	2,641	-	-	-	(2,641)	-	-	-
Total Special Revenue Fund						(813,136)	3,400,661	(3,138,876)	-	(4,273)	8,432	(547,192)	-
Total U.S. Department of Education						(816,404)	5,067,464	(4,805,679)	-	(4,273)	8,432	(550,460)	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED-THROUGH STATE DEPARTMENT OF EDUCATION:</b>													
General Fund:													
Medicaid Reimbursement	93.778	1605NJSMAP	N/A	371,540	7/1/15-6/30/16	-	371,540	(371,540)	-	-	-	-	-
Total U.S. Department of Health and Human Services						-	371,540	(371,540)	-	-	-	-	-
<b>U.S. DEPARTMENT OF DEFENSE PASSED-THROUGH NATIONAL MATH &amp; SCIENCE INITIATIVE, INC.:</b>													
Special Revenue Fund:													
Invitational Grants for Military-Connected Schc	12.557	N00014-11-1-0930	N/A	24,533	7/1/15-6/30/16	-	19,820	(17,718)	-	-	-	-	2,102
Invitational Grants for Military-Connected Schc	12.557	N00014-11-1-0930	N/A	16,155	9/1/12-8/31/13	(19,997)	-	-	-	-	19,997	-	-
Subtotal						(19,997)	19,820	(17,718)	-	-	19,997	-	2,102
Total U.S. Department of Defense						(19,997)	19,820	(17,718)	-	-	19,997	-	2,102
Total Federal Financial Assistance						\$ (1,101,703)	\$ 7,186,209	\$ (6,832,132)	\$ -	\$ (4,273)	\$ 28,429	\$ (783,612)	\$ 60,142

PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR FISCAL YEAR ENDED JUNE 30, 2016

STATE GRANTOR/PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT		CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2016	UNEARNED REVENUE AT JUNE 30, 2016	MEMO	
				JUNE 30, 2015	JUNE 30, 2016						BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
State Department of Education:												
<b>General Fund:</b>												
State Aid Cluster:												
Equalization Aid	16-495-034-5120-078	44,411,804	7/1/15-6/30/16	\$ -	\$ -	\$ 44,411,804	\$ (44,411,804)	\$ -	\$ -	\$ -	\$ 4,333,649	\$ (44,411,804)
Special Education Categorical Aid	16-495-034-5120-089	2,619,559	7/1/15-6/30/16	-	-	2,619,559	(2,619,559)	-	-	-	255,613	(2,619,559)
Security Aid	16-495-034-5120-084	1,269,289	7/1/15-6/30/16	-	-	1,269,289	(1,269,289)	-	-	-	123,856	(1,269,289)
Adjustment Aid	16-495-034-5120-085	32,569,241	7/1/15-6/30/16	-	-	32,569,241	(32,569,241)	-	-	-	3,178,067	(32,569,241)
School Choice Aid	16-495-034-5120-068	40,590	7/1/15-6/30/16	-	-	40,590	(40,590)	-	-	-	3,961	(40,590)
PARCC Readiness Aid	16-495-034-5120-098	47,520	7/1/15-6/30/16	-	-	47,520	(47,520)	-	-	-	4,637	(47,520)
Per Pupil Growth Aid	16-495-034-5120-097	47,520	7/1/15-6/30/16	-	-	47,520	(47,520)	-	-	-	4,637	(47,520)
Total State Aid Cluster				-	-	81,005,523	(81,005,523)	-	-	-	7,904,420	(81,005,523)
Transportation Aid	16-495-034-5120-014	2,475,702	7/1/15-6/30/16	-	-	2,475,702	(2,475,702)	-	-	-	241,576	(2,475,702)
Nonpublic Transportation Aid	16-495-034-5120-014	13,050	7/1/15-6/30/16	-	-	-	(13,050)	-	-	-	-	(13,050)
Nonpublic Transportation Aid	15-495-034-5120-014	24,050	7/1/14-6/30/15	(24,050)	-	24,050	-	-	-	-	-	-
Subtotal				(24,050)	-	2,499,752	(2,488,752)	-	(13,050)	-	241,576	(2,488,752)
Extraordinary Aid	16-495-034-5120-044	377,797	7/1/15-6/30/16	-	-	-	(377,797)	-	-	-	-	(377,797)
Extraordinary Aid	15-495-034-5120-044	410,716	7/1/14-6/30/15	(410,716)	-	410,716	-	-	-	-	-	-
Subtotal				(410,716)	-	410,716	(377,797)	-	(377,797)	-	-	(377,797)
Reimbursed TPAF Social Security Contributions	16-495-034-5095-002	3,211,632	7/1/15-6/30/16	-	-	3,211,632	(3,211,632)	-	-	-	-	(3,211,632)
Noncash Assistance:												
On-Behalf TPAF Pension Contribution	16-495-034-5095-001	3,401,795	7/1/15-6/30/16	-	-	3,401,795	(3,401,795)	-	-	-	-	(3,401,795)
On-Behalf TPAF Post-Retirement Medical	16-495-034-5095-001	4,050,598	7/1/15-6/30/16	-	-	4,050,598	(4,050,598)	-	-	-	-	(4,050,598)
Subtotal				-	-	7,452,393	(7,452,393)	-	-	-	-	(7,452,393)
Total General Fund				(434,766)	-	94,580,016	(94,536,097)	-	(390,847)	-	8,145,996	(94,536,097)
<b>Special Revenue Fund:</b>												
Preschool Education Aid	16-495-034-5120-086	7,866,021	7/1/15-6/30/16	-	-	7,249,439	(7,757,483)	-	(805,493)	297,449	805,493	(7,757,483)
Preschool Education Aid	15-495-034-5120-086	7,866,021	7/1/14-6/30/15	(638,032)	-	792,007	-	-	-	153,975	-	-
Preschool Education Aid	14-495-034-5120-086	7,954,179	7/1/13-6/30/14	64,542	-	-	-	-	-	64,542	-	-
Preschool Education Aid	13-495-034-5120-086	7,565,143	7/1/12-6/30/13	80,801	-	-	(75,000)	-	-	5,801	-	(75,000)
Total Special Revenue				(492,689)	-	8,041,446	(7,832,483)	-	(805,493)	521,767	805,493	(7,832,483)
<b>Enterprise Fund</b>												
National School Lunch Program (State Share)	16-100-010-3360-067	26,640	7/1/15-6/30/16	-	-	21,055	(26,640)	-	(5,585)	-	-	(26,640)
National School Lunch Program (State Share)	15-100-010-3360-067	27,282	7/1/14-6/30/15	(5,396)	-	5,396	-	-	-	-	-	-
Total Enterprise Fund				(5,396)	-	26,451	(26,640)	-	(5,585)	-	-	(26,640)
Total State Financial Assistance				\$ (932,851)	\$ 102,647,913	\$ (102,395,220)	\$ -	\$ -	\$ (1,201,925)	\$ 521,767	\$ 8,951,489	\$ (102,395,220)
Less: Grants Not Subject to Major Program Determination:												
On-Behalf TPAF Pension Contributions	16-495-034-5095-001	3,401,795	7/1/15-6/30/16	-	-	-	3,401,795	-	-	-	-	3,401,795
On-Behalf TPAF Post-Retirement Medical	16-495-034-5095-001	4,050,598	7/1/15-6/30/16	-	-	-	4,050,598	-	-	-	-	4,050,598
Total State Financial Assistance subject to Major Program Determination							\$ (94,942,827)					

*This page intentionally left blank*



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF FINANCIAL ASSISTANCE  
JUNE 30, 2016**

**Note 1. Basis of Presentation**

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.

**Note 2. Summary of Significant Accounting Policies**

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. The information in this schedule is presented in accordance with the requirements of 2 CFR 200-*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Of the federal and state expenditures presented in the schedules of expenditures of federal awards and state financial assistance, the Pemberton Township School District did not provide any federal or state awards to sub recipients.

Noncash assistance is reported in the schedule of expenditures of federal awards as the entitlement value, as determined by the United States Department of Agriculture, of the food commodities received and disbursed during the year ended June 30, 2016. Unearned revenue represents the value of commodities left in the ending inventory of the District as of June 30, 2016.

Noncash assistance is reported in the schedule of expenditures of state financial assistance as the value, as determined by the State of New Jersey, of the On-Behalf payments made by the State for Pensions and Post-Retirement Medical Contributions during the year ended June 30, 2016.

Pemberton Township School District has not elected to use the 10% de minimis cost rate allowed by the Uniform Guidance.

**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.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULES OF FINANCIAL ASSISTANCE (continued):**  
**JUNE 30, 2016**

**3. Relationship to Basic Financial Statements (continued):**

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 \$15,957 for the general fund and \$239,223 for the special revenue fund. See Exhibit C-3, Note A 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:

	<b>Federal</b>	<b>State</b>	<b>Total</b>
General Fund	\$ 2,038,343	\$ 94,552,054	\$ 96,590,397
Special Revenue Fund	3,187,344	8,040,956	11,228,300
Enterprise Fund	<u>1,637,195</u>	<u>26,640</u>	<u>1,663,835</u>
Total Financial Assistance	<u>\$ 6,862,882</u>	<u>\$ 102,619,650</u>	<u>\$ 109,482,532</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, 2016. 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, 2016.

**Note 6. Federal and State Loans Outstanding**

The Pemberton Township Board of Education had no loan balances outstanding at June 30, 2016.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2016**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
1) Material weakness(es) identified?	None Reported
2) Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to basic financial Statements noted?	None Reported

**Federal Awards**

Internal Control over major programs:	
1) Material weakness(es) identified?	None Reported
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>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 Section .516(a) of Uniform Guidance?	No

**Identification of major programs:**

CFDA Number(s)	FAI Number(s)	Name of Federal Program or Cluster
84.027	S027A150100	Special Education Cluster: IDEA Part B, Basic Regular IDEA Preschool
84.173	S173A150114	
84.010	S010A150030	Title I, Part A Impact Aid
84.041	S041B153113	

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2016**

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

**State Awards**

Dollar threshold used to distinguish between type A and type B programs:	\$2,848,285
Auditee qualified as low-risk auditee?	Yes
Internal Control over major programs:	
1) Material weakness(es) identified?	None Reported
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>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 Section .516(a) of Uniform Guidance or NJOMB Circular Letter 15-08 as applicable?	No

**Identification of major programs:**

<b>State Grant/Project Number(s)</b>	<b>Name of State Program</b>
16-495-034-5120-068	School Choice Aid
16-495-034-5120-078	Equalization Aid
16-495-034-5120-084	Security Aid
16-495-034-5120-085	Adjustment Aid
16-495-034-5120-089	Special Education Aid
16-495-034-5120-097	Per Pupil Growth Aid
16-495-034-5120-098	PARCC Readiness Aid

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2016**

**Section II – Financial Statement Findings**

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with *Government Auditing Standards* and with audit requirements prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey.

No Current Year Findings

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

This section identifies audit findings required to be reported by 2 CFR 200 Section .516(a) of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB Circular Letter 15-08, as applicable.

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, 2016**

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*, USOMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (.511(a)(b)) and New Jersey OMB's Circular Letter 15-08, as applicable.

No Prior Year Findings