

PEMBERTON TOWNSHIP SCHOOL DISTRICT

Pemberton, New Jersey
County of Burlington

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

PEMBERTON TOWNSHIP SCHOOL DISTRICT

PEMBERTON, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Prepared by

**Pemberton Township School District
Finance Department**

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PEMBERTON TOWNSHIP SCHOOLS

PAT AUSTIN

Assistant Superintendent of Business/Board Secretary

TONY TRONGONE

Superintendent

November 28, 2017

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

Dear Board Members/Citizens:

The Comprehensive Annual Financial Report (CAFR) of the Pemberton Township School District for the fiscal year ended June 30, 2017, 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 Pemberton Township School District. 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, 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 district as of June 30, 2017, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary to enable the reader to gain an understanding of the district's financial activities have been included.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

The Comprehensive Annual Financial Report is presented in four sections as follows:

Introductory Section:

Section contains a Letter of Transmittal, Roster of Officials, Consultants and Advisors, and an Organizational Chart.

Financial Section:

Section contains the Independent Auditors' Report and includes the Management's Discussion and Analysis, the Basic Financial Statements, Required Supplementary Information (RSI) and Other Supplementary Information.

Statistical Section:

Section contains selected financial trends, revenue and debt capacity, demographic, economic and other operating information, generally presented on a multi-year basis.

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Pemberton Learning Community: Pursuing Excellence One Child at a Time

Single Audit Section:

The School District is required to undergo an annual Single Audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and New Jersey OMB’s Circular 15-08 OMB, “*Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*”. Information related to this Single Audit, including the independent auditor’s report on the internal control and compliance with applicable laws, regulations, contracts and grants, along with findings and questioned costs, if any, are included in the Single Audit Section of this report.

REPORTING ENTITY AND ITS SERVICES

The Pemberton Township School District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standard Board (GASB) as established by NCGA Statement No. 3. All funds of the School District are included in this report. The School District has no component units.

The School District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular and vocational as well as special education for children with special needs. The School District’s enrollment, as of October 14th, for the current and past nine fiscal years are detailed below.

| <u>Fiscal Year</u> | <u>Student Enrollment</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------|
| 2016-2017 | 4,890 | -0.89% |
| 2015-2016 | 4,934 | -2.89% |
| 2014-2015 | 5,081 | 0.83% |
| 2013-2014 | 5,039 | -0.18% |
| 2012-2013 | 5,048 | 0.72% |
| 2011-2012 | 5,012 | 1.07% |
| 2010-2011 | 4,959 | -1.29% |
| 2009-2010 | 5,024 | -2.24% |
| 2008-2009 | 5,139 | -1.29% |
| 2007-2008 | 5,206 | -3.05% |

ECONOMIC CONDITION 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.

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 New Jersey State Learning Standards (NJSLs) for the 2017-2018 school year. We will also continue our efforts in professional development with adult learners in their understanding of the NJSLs. 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 2017-2018 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) Helen Fort-Newcomb Middle School, Howard Emmons School and Alexander Denbo earned State School of Character. Seven other schools have been 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 & National 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 2017-2018 school year will continue to have ALL students in 6th through 8th grade utilizing their own iPad. The 2017-2018 school year will have all students in grades 3 to 5 using iPads. Professional development in the use of iPads, course building, 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 elementary schools and we will continue this initiative upward in the secondary schools in July 2018. The district has learned about the nuances in the administration of PARCC assessments and has become aware of needed improvements through actual deployment of PARCC assessment with students.

- f) Continue implementation, alignment and assessment of New Jersey State Learning Standards (NJSLS) for the 2017-2018 school year for grades Kindergarten to 12. In grades K to 5 science, we will focus on consistency of delivered content district wide. We will also ensure the fidelity FASTT Math in order for our students to build math fact fluency. At grades 6 to 12 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) Continue the implementation, alignment and assessment of New Jersey State Learning Standards (NJSLS) for the 2017-2018 school year. Grades K to 3 will continue to 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 12 we will continue to implement digital learning system in ELA for the 17-18 SY. Obviously the ELA resource will be aligned to the New Jersey State Learning Standards (NJSLS) and our focus will be not only on assessment but student engagement.
- h) Continue 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.
- i) Embedd 21st 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.
- j) Move towards a 1:1 use of iPads in grades 3 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 Chromebook 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 continue to utilize Genesis Staff Evaluation for teacher observation and Genesis Lesson planning for new lesson planning platform. Professional development in the transition to the new curricula and instruction/learning devices will take place in spring of 2018 and continue into the 2018-2019 SY.

- k) 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.
- l) Administrators and teachers will utilize Genesis Staff Evaluation for teacher observation and Genesis Lesson planning for new lesson planning platform. Professional development in the transition to the new products will begin in spring of 2016 and continue into the 2017-2018 SY.

INTERNAL ACCOUNTING CONTROLS

Management of the School 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 and misuse and to ensure that adequate accounting data are completed to allow for the preparation of financial statement in conformity with general 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 delivered; and (2) the valuation of costs and benefits require 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 evaluations by the district management.

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

BUDGETARY CONTROLS

In addition to internal accounting controls, the School 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 cancelled or included as re-appropriations of fund balance in the subsequent year.

ACCOUNTING SYSTEM AND REPORTS

The School District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The School District's accounting system is organized on the basis of funds. The funds are explained in "Notes to Financial Statements", Note 1.

OTHER INFORMATION


INDEPENDENT AUDIT

State statutes require an annual audit by independent certified public accountants. The accounting firm of Holman Frenia Allison, P.C., Certified Public Accounts, was appointed by the Board of Education. In addition to meeting the requirements set forth in the State statutes, the audit was also designed to meet the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. The auditor's report on the basic financial statements and combining statements and related major fund supporting statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the Single Audit section of this report.

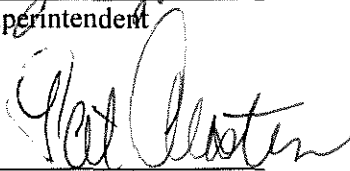
ACKNOWLEDGEMENTS

We would like to express our appreciation to the members of the Board of Education 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 accomplished without the efficient and dedicated services of our business office staff.

Respectfully submitted,

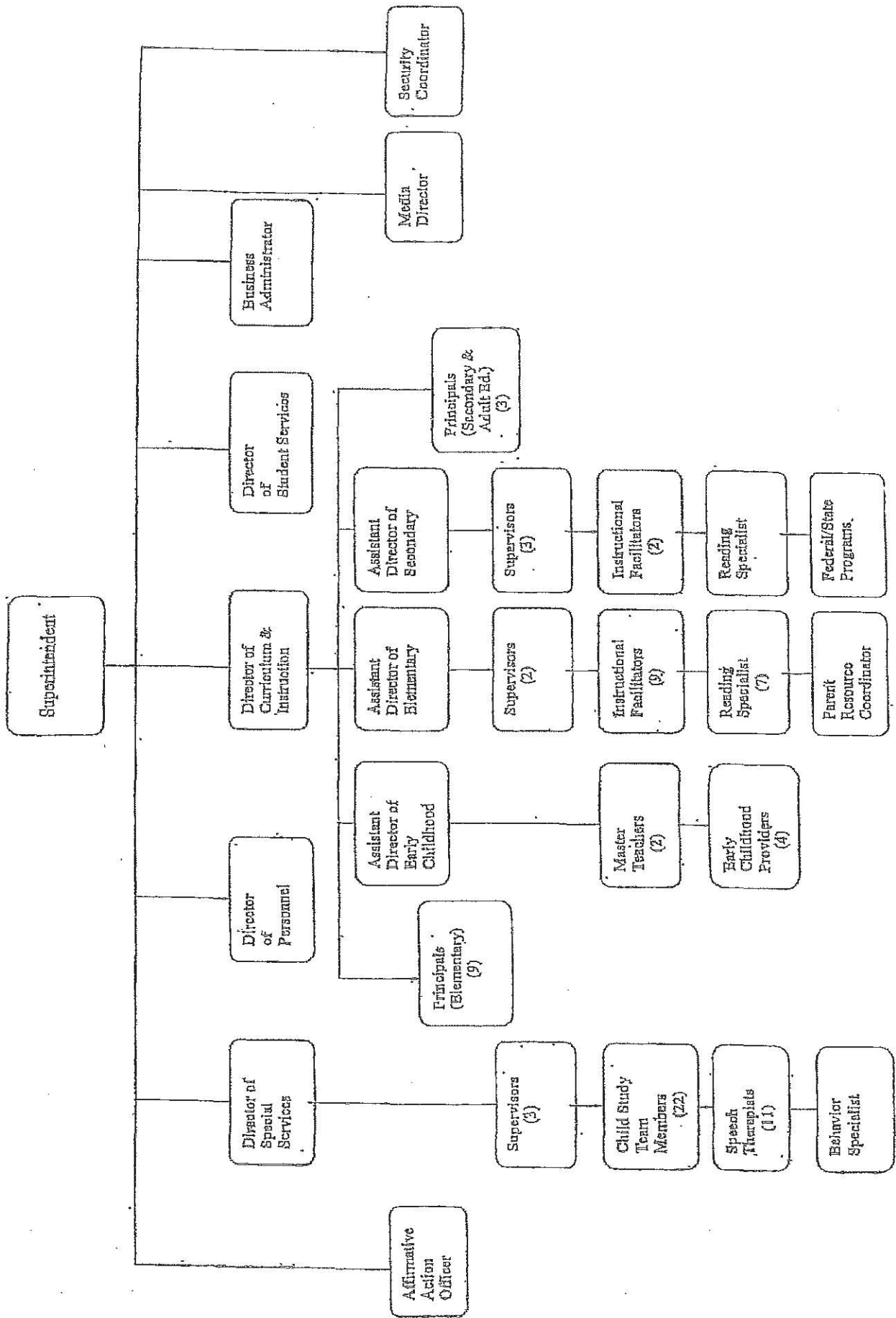


Superintendent



School Business Administrator/Board Secretary

ORGANIZATIONAL CHART



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

ROSTER OF OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| MEMBERS OF THE BOARD OF EDUCATION | TERM EXPIRES |
|--|---------------------|
| John Willitts, President | 2017 |
| Jeffrey Wilson, Vice President | 2018 |
| Charlotte Maier | 2018 |
| Thomas Maier | 2019 |
| Wanda Knox | 2019 |
| Sandra Glawson | 2019 |
| Tom Bauer | 2017 |
| Timothy Haines | 2017 |
| Terry Maldonado | 2018 |

OTHER OFFICIALS

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

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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
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Mount Laurel, New Jersey 08054-5054

OFFICIAL DEPOSITORY

Wells Fargo
Fort Dix, New Jersey

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FINANCIAL SECTION

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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, 2017, and the related notes to the financial statements, which collectively comprise the School 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, 2017, 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 schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining statements and related major fund supporting statements and schedules, and the schedules 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 related major fund supporting statements and schedules and schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section 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 28, 2017 on our consideration of the 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 the 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 28, 2017

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REQUIRED SUPPLEMENTARY INFORMATION - PART I

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

The Discussion and Analysis (MD&A) of Pemberton Township School District's (the School District) financial performance provides an overall review of the School District's financial activities for the fiscal year ended on June 30, 2017. The intent of this discussion and analysis is to look at the School District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the School District's financial performance. Certain comparative information between the current fiscal year (2016-2017) and the prior fiscal year (2015-2016) is required and is presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2017 fiscal year are as follows:

Pemberton Township formally reserved \$2,081,553 of unanticipated Federal Impact Aid bringing the total reserve to \$6,764,521 at fiscal year-end.

Pemberton Township formally transferred \$700,000 into a capital reserve account to fund future capital projects bringing the total balance in the capital reserve to \$700,000 at fiscal year-end.

At the conclusion of the fiscal year, the district's Unassigned General Fund balance (budgetary basis) was \$2,285,492. Chapter 73, Public Law of 2004 ("S1701") limits the amount of unassigned fund balance to 2% of the adjusted general fund expenditures plus certain allowable adjustments.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Pemberton Township School District as a financial whole, an entire operating entity. Required supplementary information and other supplementary information proceed to provide an increasingly detailed look at specific financial activities.

The focus of governmental accounting differs from that of business enterprises. In government, the financial statement user is concerned with determining accountability for funds, evaluating operating results, and assessing of service that can be provided by the governmental along with its ability to meet obligations as they become due. In comparison, the primary emphasis in the private sector from both an operational and reporting perspective is on the maximization of profits.

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

This document contains the large number of funds used by the School District to provide programs and activities. The view of the School District as a whole looks at all financial transactions and asks the question, “How did we do financially during 2017?” The Statement of Net Position and the Statement of Activities help answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. These bases of accounting takes into account all of the current year’s revenues and expenditures, regardless of when cash is received or paid.

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

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

- ◆ Governmental Activities – All of the School District’s programs and services are reported here including, but not limited to, instruction, support services, operation and maintenance of plant facilities and pupil transportation.
- ◆ Business-Type Activities – This service is provided on a charge for goods or services basis in order to recover all the expenses of the goods or services provided. The Food Service, and Childcare Programs are reported as business activities.

Reporting the School District’s Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District’s major funds. The School District uses many funds to account for a multitude of financial transactions. The School District’s major governmental funds are the General Fund, Special Revenue Fund, and Capital Project Fund.

Governmental Funds

The School District’s activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District’s general government operations and the basic services it provides. Governmental funds information help the reader determine whether there are more

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Governmental Funds (continued)

or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds

The School District maintains three proprietary fund types, enterprise funds. The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the School District is that the costs of providing goods or services be financed through user charges. The food services enterprise fund provides for the operation of food services throughout the District. The School Age/Wrap Around Child Care and Bakery fund goods and services are financed through user charges. The proprietary funds have been included within the business-type activities in the government-wide financial statements.

Fiduciary funds

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

The School District uses trust and agency funds to account for resources held for payroll transactions, student activities, retirement trust, and unemployment trust fund.

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.

The School District as a Whole

Recall that the Statement of Net Position provides the perspective of the school district as a whole (governmental and business-type activities). Net position may serve over time as a useful indicator of a government's financial position.

The School District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt and other long term liabilities, the acquisition and disposal of capital assets, and the depreciation of capital assets.

Table 1 provides a summary of the School District's net position for fiscal year 2017 compared to fiscal year 2016.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Table 1
Summary of Net Position**

| | June 30, <u>2017</u> | June 30, <u>2016</u> | Increase/ <u>(Decrease)</u> | Percentage <u>Change</u> |
|----------------------------------|-------------------------|-------------------------|--------------------------------|-----------------------------|
| Current & Other Assets | \$ 28,966,212 | \$ 26,859,944 | \$ 2,106,268 | 7.8% |
| Capital Assets, Net | <u>62,994,955</u> | <u>63,252,652</u> | <u>(257,697)</u> | -0.4% |
| Total Assets | <u>91,961,167</u> | <u>90,112,596</u> | <u>1,848,571</u> | 2.1% |
| Deferred Outflow of Resources | <u>18,697,601</u> | <u>6,479,139</u> | <u>12,218,462</u> | 188.6% |
| Current and other Liabilities | 3,402,214 | 1,608,204 | 1,794,010 | 111.6% |
| Noncurrent Liabilities | <u>63,719,406</u> | <u>48,887,507</u> | <u>14,831,899</u> | 30.3% |
| Total Liabilities | <u>67,121,620</u> | <u>50,495,711</u> | <u>16,625,909</u> | 32.9% |
| Deferred Inflow of Resources | <u>512,593</u> | <u>1,194,647</u> | <u>(682,054)</u> | -57.1% |
| Net Position: | | | | |
| Net Investment in Capital Assets | 62,994,955 | 63,252,652 | (257,697) | -0.4% |
| Restricted | 27,303,721 | 30,581,296 | (3,277,575) | -10.7% |
| Unrestricted (Deficit) | <u>(47,274,121)</u> | <u>(48,932,571)</u> | <u>1,658,450</u> | -3.4% |
| Total Net Position | <u>\$ 43,024,555</u> | <u>\$ 44,901,377</u> | <u>\$ (1,876,822)</u> | -4.2% |

The School District's combined net position was \$43,024,555 on June 30, 2017. This was a decrease of \$1,876,822 or -4.2% from the prior year. Below are explanations for the fluctuations from prior to current year:

- The District's largest component of net position is the \$62,994,955 of 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.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

The School District as a Whole (continued)

Table 2 provides a summary of the School District's changes in net position for fiscal year 2017 compared to fiscal year 2016.

**Table 2
Summary of Changes in Net Position**

| | June 30, <u>2017</u> | June 30, <u>2016</u> | Increase/ <u>(Decrease)</u> | Percentage <u>Change</u> |
|--|-------------------------|-------------------------|--------------------------------|-----------------------------|
| Revenues: | | | | |
| Program Revenues: | | | | |
| Charges for Services | \$ 1,115,193 | \$ 1,075,390 | \$ 39,803 | 3.7% |
| Operating Grants & Contributions | 25,093,771 | 23,365,197 | 1,728,574 | 7.4% |
| General Revenues: | | | | |
| Property Taxes | 13,201,804 | 12,942,946 | 258,858 | 2.0% |
| Federal & State Aid | 86,758,932 | 86,117,335 | 641,597 | 0.7% |
| Other General Revenues | 1,212,875 | 1,291,892 | (79,017) | -6.1% |
| Total Revenues | <u>127,382,575</u> | <u>124,792,760</u> | <u>2,589,815</u> | 2.1% |
| Function/Program Expenditures: | | | | |
| Regular Instruction | 33,998,357 | 33,121,999 | 876,358 | 2.6% |
| Special Education Instruction | 9,284,498 | 9,090,528 | 193,970 | 2.1% |
| Other Special Instruction | 1,484,985 | 1,450,673 | 34,312 | 2.4% |
| Other Instruction | 1,143,838 | 1,897,001 | (753,163) | -39.7% |
| Tuition | 3,840,090 | 3,469,901 | 370,189 | 10.7% |
| Attendance | 274,760 | 243,461 | 31,299 | 12.9% |
| Health Services | 1,449,589 | 1,420,891 | 28,698 | 2.0% |
| Student & Instruction Related Services | 12,430,848 | 11,853,632 | 577,216 | 4.9% |
| Educational Media Services/ | | | | |
| School Library | 3,542,078 | 3,168,083 | 373,995 | 11.8% |
| School Administrative Services | 3,007,385 | 3,017,266 | (9,881) | -0.3% |
| General Administrative | 745,913 | 948,265 | (202,352) | -21.3% |
| Central Services | 1,202,470 | 1,119,065 | 83,405 | 7.5% |
| Administrative Info. Technology | 636,453 | 620,034 | 16,419 | 2.6% |
| Plant Operations & Maintenance | 8,227,752 | 8,259,900 | (32,148) | -0.4% |
| Pupil Transportation | 4,138,741 | 4,233,396 | (94,655) | -2.2% |
| Unallocated Benefits | 21,515,405 | 20,857,075 | 658,330 | 3.2% |
| Pension Expense - PERS Net Pension Liability | 3,998,424 | 1,263,478 | 2,734,946 | 216.5% |
| On-Behalf TPAF Pension & FICA Contrib. | 11,983,574 | 10,664,025 | 1,319,549 | 12.4% |
| Transfer to Charter Schools | - | 12,831 | (12,831) | -100.0% |
| Capital Related Expenditures | 1,164,189 | 321,590 | 842,599 | 262.0% |
| Change in Accounting Estimate | 70,602 | (366,959) | 437,561 | -119.2% |
| Unallocated Disposal of Assets | 41,633 | 224,333 | (182,700) | -81.4% |
| Unallocated Depreciation | 2,520,359 | 2,562,039 | (41,680) | -1.6% |
| Enterprise Funds | 2,557,454 | 2,606,122 | (48,668) | -1.9% |
| Total Expenditures | <u>129,259,397</u> | <u>122,058,629</u> | <u>7,200,768</u> | 5.9% |
| Change In Net Position | (1,876,822) | 2,734,131 | (4,610,953) | -168.6% |
| Net Position - Beginning | 44,901,377 | 42,167,246 | 2,734,131 | 6.5% |
| Net Position - Ending | <u>\$ 43,024,555</u> | <u>\$ 44,901,377</u> | <u>\$ (1,876,822)</u> | -4.2% |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

The School District as a Whole (continued)

Below are explanations for the fluctuations from prior to current year:

- The School District's regular and instruction increased by \$876,358. The primary reason for the increase is due to the increasing TPAF salaries and wages and on-behalf benefits for teachers.
- The School District's Educational Media Services increased by 373,995 from the prior year. This increase resulted in the District's investment in technology.
- The School District's capital expenditures increased \$842,599 from the prior fiscal year. The primary reason was due to the increase in the number of construction projects from the prior fiscal year.

Financial Analysis of the Government's Funds

All governmental funds (i.e., general fund, special revenue fund, and capital project fund) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$124,524,879 and expenditures were \$122,375,220. The net change in fund balance for the year was an increase of \$2,149,659. As demonstrated by the various statements and schedules included in the financial section of this report, the School District continues to meet its responsibility for sound financial management.

Table 3 provides a summary of the governmental funds revenues for fiscal year 2017 compared to fiscal year 2016.

**Table 3
Summary of Governmental Funds Revenues**

| | June 30, <u>2017</u> | June 30, <u>2016</u> | Increase/ <u>(Decrease)</u> | Percentage <u>Change</u> |
|-----------------|-------------------------|-------------------------|--------------------------------|-----------------------------|
| Local sources: | | | | |
| Local Tax Levy | \$ 13,201,804 | \$ 12,942,946 | \$ 258,858 | 2.0% |
| Tuition | 397,462 | 377,569 | 19,893 | 5.3% |
| Transportation | 2,016 | 36,876 | (34,860) | -94.5% |
| Miscellaneous | 806,097 | 874,314 | (68,217) | -7.8% |
| Federal Sources | 6,125,154 | 5,225,687 | 899,467 | 17.2% |
| State Sources | 103,992,346 | 102,593,010 | 1,399,336 | 1.4% |
| Total Revenues | <u>\$ 124,524,879</u> | <u>\$ 122,050,402</u> | <u>\$ 2,474,477</u> | 2.0% |

Revenues increased by \$2,474,477 or 2.0% over the prior year. Below are explanations for the fluctuations from prior to current year:

- The tax levy increased \$258,858 or 2.0% from the prior year is due to an increase in tax rates related to the surrounding townships.
- The increase in state aid was \$1,399,336 or 1.4% due largely to TPAF Contributions made on behalf by the State.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Financial Analysis of the Government's Funds (continued)

Table 4 is summary of governmental fund expenditures for fiscal year 2017 compared to fiscal year 2016.

**Table 4
Summary of Governmental Funds Expenditures**

| | June 30, <u>2017</u> | June 30, <u>2016</u> | Increase/ <u>(Decrease)</u> | Percentage <u>Change</u> |
|---|-------------------------|-------------------------|--------------------------------|-----------------------------|
| Instruction: | | | | |
| Regular Instruction | \$ 33,998,357 | \$ 33,121,999 | \$ 876,358 | 2.65% |
| Special Education Instruction | 9,284,498 | 9,090,528 | 193,970 | 2.13% |
| Other Special Instruction | 1,484,985 | 1,450,673 | 34,312 | 2.37% |
| Other Instruction | 1,143,838 | 1,897,001 | (753,163) | -39.70% |
| Support Services and Undistributed Costs: | | | | |
| Tuition | 3,840,090 | 3,469,901 | 370,189 | 10.67% |
| Attendance | 274,760 | 243,461 | 31,299 | 12.86% |
| Health Services | 1,449,589 | 1,420,891 | 28,698 | 2.02% |
| Student & Instruction Related Services | 12,430,848 | 11,853,632 | 577,216 | 4.87% |
| Educational Media Services/School Library | 3,542,078 | 3,168,083 | 373,995 | 11.81% |
| School Administrative Services | 3,007,385 | 3,017,266 | (9,881) | -0.33% |
| General Administrative Services | 745,913 | 948,265 | (202,352) | -21.34% |
| Central Services | 1,202,470 | 1,119,065 | 83,405 | 7.45% |
| Administrative Info. Technology | 636,453 | 620,034 | 16,419 | 2.65% |
| Plant Operations and Maintenance | 8,227,752 | 8,259,900 | (32,148) | -0.39% |
| Pupil Transportation | 4,138,741 | 4,233,396 | (94,655) | -2.24% |
| Employee Benefits | 21,515,405 | 20,857,075 | 658,330 | 3.16% |
| On-Behalf TPAF Contributions | 11,983,574 | 10,664,025 | 1,319,549 | 12.37% |
| Capital Outlay | 3,468,484 | 2,360,218 | 1,108,266 | 46.96% |
| Total Expenditures | <u>\$ 122,375,220</u> | <u>\$ 117,795,413</u> | <u>\$ 4,579,807</u> | 3.89% |

Governmental fund expenditures increased \$4,579,807 over the prior year or 3.89%. Below are explanations for the fluctuations from prior to current year:

- This increase in capital outlay is primarily attributed to the capital projects completed for the current year.
- The increase in on behalf of TPAF Contributions is increase contributions made by the State on our behalf.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Proprietary Funds

Table 5 is summary of combined proprietary fund revenues and expenses for fiscal year 2017 compared to fiscal year 2016.

**Table 5
Summary of Proprietary Funds Revenues and Expenses**

| | June 30, <u>2017</u> | June 30, <u>2016</u> | Increase/ <u>(Decrease)</u> | Percentage <u>Change</u> |
|--|-------------------------|-------------------------|--------------------------------|-----------------------------|
| Operating Revenues: | | | | |
| Charges for service: | | | | |
| Daily Sales - Reimbursable Programs | \$ 457,947 | 437,960 | 19,987 | 4.56% |
| Daily Sales - Nonreimbursable Programs | 23,104 | 28,641 | (5,537) | -19.33% |
| Registration & Tuition | 616,398 | 586,217 | 30,181 | 5.15% |
| Other Fees | 17,744 | 22,572 | (4,828) | -21.39% |
| Total Operating Revenues | <u>1,115,193</u> | <u>1,075,390</u> | 39,803 | 3.70% |
| Operating Expenses | <u>2,499,414</u> | <u>2,606,122</u> | (106,708) | -4.09% |
| Operating Income/(Loss) | <u>(1,384,221)</u> | <u>(1,530,732)</u> | 146,511 | -9.57% |
| Nonoperating Revenues/(Expenses) | <u>1,677,163</u> | <u>1,663,835</u> | 13,328 | 0.80% |
| Other Financing Sources/(Uses): | | | | |
| Operating Transfer In/(Out) | <u>11,109</u> | <u>120,804</u> | (109,695) | -90.80% |
| Change in Net Position | 304,051 | 253,907 | 50,144 | 19.75% |
| Net Position - Beginning | <u>785,747</u> | <u>531,840</u> | 253,907 | 47.74% |
| Net Position - Ending | <u>\$ 1,089,798</u> | <u>\$ 785,747</u> | 304,051 | 38.70% |

The School District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Food Service Enterprise Fund's program continues to be self-sustaining.

The SACC/WACC Wrap Around Fund's program continues to be self-sustaining.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Capital Assets

The School District’s capital assets for its governmental and business-type activities as of June 30, 2017, totaled \$62,994,955 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements and equipment. Overall, the capital assets decreased by \$257,697 from fiscal year 2016 to fiscal year 2017. Table 6 shows combining 2017 balances compared to 2016.

**Table 6
Summary of Capital Assets**

| <u>Capital Asset (Net of Depreciation):</u> | <u>June 30,</u> <u>2017</u> | <u>June 30,</u> <u>2016</u> | <u>Increase/ (Decrease)</u> | <u>Percentage Change</u> |
|---|--------------------------------|--------------------------------|---------------------------------|------------------------------|
| Land | \$ 1,458,200 | \$ 1,458,200 | - | 0.0% |
| Construction in Progress | 12,450,461 | 10,915,619 | 1,534,842 | 14.1% |
| Land Improvements | 196,002 | 202,070 | (6,068) | -3.0% |
| Building and Improvements | 44,548,184 | 45,897,512 | (1,349,328) | -2.9% |
| Equipment | 4,342,108 | 4,779,251 | (437,143) | -9.1% |
| | <u>\$ 62,994,955</u> | <u>\$ 63,252,652</u> | <u>\$ (257,697)</u> | <u>-0.4%</u> |

Combined depreciation expense for the year was \$2,520,359. Additional information on the School District’s capital assets can be found in the notes to the basic financial statements (Note 5) of this report.

Debt Administration

At June 30, 2017, the District’s outstanding debt issues are \$-0-.

For the Future

A major positive financial impact to our district is the planned construction of a new Elementary building that will meet the educational student needs along with the every changing technological world. In January 2014, The Pemberton Township School district was fortunate to have been approved by the School Development Authority (SDA) the construction of a state of the arts 80,000 sq. ft. Elementary Building on the Crichton site. It will house nearly 800 PreK to 5th grade students and is fully funded by the State of New Jersey. The District had been petitioning the State for approval of this building project since 2005.

The conception and creation of a plan was developed through a Community Facilities Advisory Board. The Community felt that one important concept was the fact that students will stay longer in buildings throughout their educational experience in the Township with the elimination of two buildings on one site.

With this new construction site, displaced students are now housed in the newly renovated Haines Building in anticipation of the new school being completed by fall 2020. Both the SDA and district personnel worked diligently in upgrading and renovating the spaces to be appropriate to a learning environment that met both the safety and educational needs of our students.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

For the Future (continued)

Over the years, as a former Abbott District, we were again fortunate to have received State Aid for our students that led the Administration in implementing the programs required to meet the core curriculum standards while keeping our class sizes low. The number one priority as stated by the Superintendent and Central Office is to keep and maintain those low class sizes. In the future with pending reductions to our State Aid, we will maintain that priority since research proves that this leads to students achieving and meeting the standards and goals for optimum learning.

The second listed priority by Administration is the increase use of technology in the classroom. Over two school years between 2016 and 2018, the district spent over \$2 million in technology infrastructure and equipment. The district will continue to 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 2017-2018 school year will continue to have ALL students in 6th through 8th grade utilizing their own iPad. The 2017-2018 school year will have ALL students in grades 3 to 5 using iPads. Professional development in the use of iPads, course building, 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 elementary schools and we will continue this initiative upward in the secondary schools in July 2018.

The district is ready to meet the challenges anticipated in the reduction of State Aid. Pemberton has no debt and reserves have been set aside for the inevitable loss of State Aid. Additionally, in prior years, there was a concerted effort to make sure that needed building renovations/upgrades were completed so that the students had an environment conducive to learning.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

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A. Government-Wide Financial Statements

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2017

| ASSETS | GOVERNMENTAL ACTIVITIES | BUSINESS- TYPE ACTIVITIES | TOTALS |
|--|----------------------------|---------------------------------|----------------------|
| Cash & Cash Equivalents | \$ 26,683,273 | \$ 594,098 | \$ 27,277,371 |
| Receivables, Net (Note 4) | 1,471,833 | 96,825 | 1,568,658 |
| Inventory | - | 120,183 | 120,183 |
| Capital Assets, Net (Note 5): | | | |
| Non-depreciable | 13,908,661 | - | 13,908,661 |
| Depreciable | 49,086,294 | - | 49,086,294 |
| Total Assets | 91,150,061 | 811,106 | 91,961,167 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Outflows Related to Pensions (Note 8) | 18,697,601 | - | 18,697,601 |
| Total Deferred Outflows of Resources | 18,697,601 | - | 18,697,601 |
| Total Assets and Deferred Outflows of Resources | 109,847,662 | 811,106 | 110,658,768 |
| LIABILITIES | | | |
| Accounts Payable | 408,687 | - | 408,687 |
| Due to Other Governments | 2,130,343 | - | 2,130,343 |
| Other Liabilities | 741,618 | 121,566 | 863,184 |
| Internal Balances | 400,258 | (400,258) | - |
| Noncurrent Liabilities (Note 7): | | | |
| Due Beyond One Year | 63,719,406 | - | 63,719,406 |
| Total Liabilities | 67,400,312 | (278,692) | 67,121,620 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Inflows Related to Pensions (Note 8) | 512,593 | - | 512,593 |
| Total Deferred Inflows of Resources | 512,593 | - | 512,593 |
| Total Liabilities and Deferred Inflows of Resources | 67,912,905 | (278,692) | 67,634,213 |
| NET POSITION | | | |
| Net Investment in Capital Assets | 62,994,955 | - | 62,994,955 |
| Restricted For: | | | |
| Capital Projects | 12,067,912 | - | 12,067,912 |
| Maintenance Reserve | 7,050,000 | - | 7,050,000 |
| Emergency Reserve | 1,000,000 | - | 1,000,000 |
| Tuition Reserve | 404,299 | - | 404,299 |
| Impact Aid Reserve | 6,764,521 | - | 6,764,521 |
| Excess Surplus | 16,989 | - | 16,989 |
| Unrestricted (Deficit) | (48,363,919) | 1,089,798 | (47,274,121) |
| Total Net Position | \$ 41,934,757 | \$ 1,089,798 | \$ 43,024,555 |

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

**PEMBERION TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

| FUNCTIONS/PROGRAMS | PROGRAM REVENUES | | | | NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION | | |
|---|------------------|-----------------|---------------------------|-------------------|--|-----------------|------------|
| | EXPENSES | CHARGES | OPERATING | BUSINESS- TYPE | GOVERNMENTAL ACTIVITIES | TOTAL | |
| | | FOR SERVICES | GRANTS & CONTRIBUTIONS | | | | ACTIVITIES |
| Governmental Activities: | | | | | | | |
| Instruction: | | | | | | | |
| Regular | \$ 33,998,357 | \$ - | \$ 7,911,874 | \$ - | \$ (26,086,483) | \$ (26,086,483) | |
| Special Education | 9,284,498 | - | - | - | (9,284,498) | (9,284,498) | |
| Other Special Instruction | 1,484,985 | - | - | - | (1,484,985) | (1,484,985) | |
| Other Instruction | 1,143,838 | - | - | - | (1,143,838) | (1,143,838) | |
| Support Services & Undistributed Costs: | | | | | | | |
| Tuition | 3,840,090 | - | - | - | (3,840,090) | (3,840,090) | |
| Attendance | 274,760 | - | - | - | (274,760) | (274,760) | |
| Health Services | 1,449,589 | - | - | - | (1,449,589) | (1,449,589) | |
| Student & Instruction Related Services | 12,430,848 | - | 3,444,711 | - | (8,986,137) | (8,986,137) | |
| Educational Media Services/ | | | | | | | |
| School Library | 3,542,078 | - | - | - | (3,542,078) | (3,542,078) | |
| School Administrative Services | 3,007,385 | - | - | - | (3,007,385) | (3,007,385) | |
| Other Administrative Services | 745,913 | - | - | - | (745,913) | (745,913) | |
| Central Services | 1,202,470 | - | - | - | (1,202,470) | (1,202,470) | |
| Administrative Information Technology | 636,453 | - | - | - | (636,453) | (636,453) | |
| Plant Operations & Maintenance | 8,227,752 | - | - | - | (8,227,752) | (8,227,752) | |
| Pupil Transportation | 4,138,741 | - | - | - | (4,138,741) | (4,138,741) | |
| Unallocated Benefits | 25,513,829 | - | - | - | (25,513,829) | (25,513,829) | |
| On-Behalf TPAF Pension & FICA Contributions | 11,983,574 | - | 11,983,574 | - | - | - | |
| Capital Expenditures | 1,164,189 | - | 18,409 | - | (1,145,780) | (1,145,780) | |
| Change in Accounting Estimate | 70,602 | - | - | - | (70,602) | (70,602) | |
| Unallocated Disposal of Assets | 41,633 | - | - | - | (41,633) | (41,633) | |
| Unallocated Depreciation | 2,520,359 | - | - | - | (2,520,359) | (2,520,359) | |
| Total Governmental Activities | 126,701,943 | - | 23,358,568 | - | (103,343,375) | (103,343,375) | |

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

**PEMBERION TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

| 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 | 2,557,454 | 1,115,193 | 1,735,203 | - | 292,942 | 292,942 |
| Total Business-Type Activities | 2,557,454 | 1,115,193 | 1,735,203 | - | 292,942 | 292,942 |
| Total Primary Government | \$ 129,259,397 | \$ 1,115,193 | \$ 25,093,771 | \$ (103,343,375) | \$ 292,942 | \$ (103,050,433) |
| General Revenues: | | | | | | |
| Taxes: | | | | | | |
| Property Taxes, Levied for General Purposes, Net | | | | \$ 13,201,804 | \$ - | \$ 13,201,804 |
| Federal & State Aid Not Restricted | | | | 86,758,932 | - | 86,758,932 |
| Tuition Received | | | | 397,462 | - | 397,462 |
| Transportation Fees Received | | | | 2,016 | - | 2,016 |
| Miscellaneous Income | | | | 813,397 | - | 813,397 |
| Operating Transfer In/(Out) | | | | (11,109) | 11,109 | - |
| Total General Revenues, Special Items, Extraordinary Items & Transfers | | | | 101,162,502 | 11,109 | 101,173,611 |
| Change In Net Position | | | | (2,180,873) | 304,051 | (1,876,822) |
| Net Position - Beginning | | | | 44,115,630 | 785,747 | 44,901,377 |
| Net Position - Ending | | | | \$ 41,934,757 | \$ 1,089,798 | \$ 43,024,555 |

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

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B. Fund Financial Statements

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Governmental Funds

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017**

| | GENERAL FUND | SPECIAL REVENUE FUND | CAPITAL PROJECTS FUND | TOTALS |
|--|-----------------|----------------------------|-----------------------------|---------------|
| ASSETS: | | | | |
| Cash & Cash Equivalents | \$ 24,998,817 | \$ - | \$ 2,534,838 | \$ 27,533,655 |
| Receivables, Net: | | | | |
| Interfund Receivable | 141,407 | - | - | 141,407 |
| Due from Other Governments: | | | | |
| State | 375,504 | - | - | 375,504 |
| Federal | - | 857,217 | 3,268 | 860,485 |
| Other Receivables | 214,844 | - | - | 214,844 |
| | <hr/> | | | |
| Total Assets | \$ 25,730,572 | \$ 857,217 | \$ 2,538,106 | \$ 29,125,895 |
| | <hr/> | | | |
| LIABILITIES & FUND BALANCES: | | | | |
| Liabilities: | | | | |
| Cash Deficit | \$ - | \$ 850,382 | \$ - | \$ 850,382 |
| Accounts Payable | 268,075 | 132,175 | - | 400,250 |
| Accrued Salaries Payable | 708,068 | 19,051 | - | 727,119 |
| Unearned Revenue | - | 1,208 | - | 1,208 |
| Interfunds Payable | 542,393 | - | - | 542,393 |
| | <hr/> | | | |
| Total Liabilities | 1,518,536 | 1,002,816 | - | 2,521,352 |
| | <hr/> | | | |
| Fund Balances: | | | | |
| Restricted for: | | | | |
| Tuition Reserve | 304,299 | - | - | 304,299 |
| Tuition Reserve - Designated for Subsequent Year's Expenditures | 100,000 | - | - | 100,000 |
| Emergency Reserve | 1,000,000 | - | - | 1,000,000 |
| Required Maintenance Reserve | 7,050,000 | - | - | 7,050,000 |
| Capital Reserve | 700,000 | - | - | 700,000 |
| Capital Reserve - Designated for Subsequent Year's Expenditures | 8,829,806 | - | - | 8,829,806 |
| Excess Surplus - Current Year | 16,989 | - | - | 16,989 |
| Capital Projects | - | - | 2,538,106 | 2,538,106 |
| Impact Aid Reserve | 6,764,521 | - | - | 6,764,521 |
| Assigned to: | | | | |
| Designated for Subsequent Year's Expenditures | 2,778,767 | - | - | 2,778,767 |
| Designated for Subsequent Year's Expenditures - SEMI | 21,233 | - | - | 21,233 |
| Other Purposes | 2,543,465 | - | - | 2,543,465 |
| Unassigned (Deficit) | (5,897,044) | (145,599) | - | (6,042,643) |
| | <hr/> | | | |
| Total Fund Balances | 24,212,036 | (145,599) | 2,538,106 | 26,604,543 |
| | <hr/> | | | |
| Total Liabilities & Fund Balances | \$ 25,730,572 | \$ 857,217 | \$ 2,538,106 | |
| | <hr/> | | | |

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 \$105,308,218 and the accumulated depreciation is \$42,313,263. | 62,994,955 |
| 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. | |
| Deferred Outflows related to pensions | 18,697,601 |
| Deferred Inflows related to pensions | (512,593) |
| Accrued pension contributions for the June 30, 2017 plan year are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position. | (2,130,343) |
| 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. | (63,719,406) |

| | |
|---|----------------------|
| Net position of Governmental Activities | <u>\$ 41,934,757</u> |
|---|----------------------|

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2017

| | GENERAL FUND | SPECIAL REVENUE FUND | CAPITAL PROJECTS FUND | TOTALS |
|---|-----------------|----------------------------|-----------------------------|---------------|
| Revenues: | | | | |
| Local Sources: | | | | |
| Local Tax Levy | \$ 13,201,804 | \$ - | \$ - | \$ 13,201,804 |
| Tuition | 397,462 | - | - | 397,462 |
| Transportation | 2,016 | - | - | 2,016 |
| Miscellaneous | 796,097 | 10,000 | - | 806,097 |
| Total Local Sources | 14,397,379 | 10,000 | - | 14,407,379 |
| State Sources | 95,932,133 | 8,060,213 | - | 103,992,346 |
| Federal Sources | 2,682,246 | 3,442,908 | - | 6,125,154 |
| Total Revenues | 113,011,758 | 11,513,121 | - | 124,524,879 |
| Expenditures: | | | | |
| Current Expense: | | | | |
| Regular Instruction | 26,086,483 | 7,911,874 | - | 33,998,357 |
| Special Education Instruction | 9,284,498 | - | - | 9,284,498 |
| Other Special Instruction | 1,484,985 | - | - | 1,484,985 |
| Other Instruction | 1,143,838 | - | - | 1,143,838 |
| Support Services: | | | | |
| Tuition | 3,840,090 | - | - | 3,840,090 |
| Attendance | 274,760 | - | - | 274,760 |
| Health Services | 1,449,589 | - | - | 1,449,589 |
| Student & Instruction Related Services | 8,986,137 | 3,444,711 | - | 12,430,848 |
| Educational Media Services/School Library | 3,542,078 | - | - | 3,542,078 |
| School Administrative Services | 3,007,385 | - | - | 3,007,385 |
| Other Administrative Services | 745,913 | - | - | 745,913 |
| Central Services | 1,202,470 | - | - | 1,202,470 |
| Administrative Information Technology | 636,453 | - | - | 636,453 |
| Plant Operations & Maintenance | 8,227,752 | - | - | 8,227,752 |
| Pupil Transportation | 4,138,741 | - | - | 4,138,741 |
| Unallocated Benefits | 21,515,405 | - | - | 21,515,405 |
| On-Behalf TPAF Pension and Social Security Contributions | 11,983,574 | - | - | 11,983,574 |
| Capital Outlay | 1,915,233 | 18,409 | 1,534,842 | 3,468,484 |
| Total Expenditures | 109,465,384 | 11,374,994 | 1,534,842 | 122,375,220 |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures | 3,546,374 | 138,127 | (1,534,842) | 2,149,659 |
| Other Financing Sources/(Uses): | | | | |
| Transfer from Other Fund | - | - | 3,636,000 | 3,636,000 |
| Operating Transfer Out | (3,647,109) | - | - | (3,647,109) |
| Total Other Financing Sources/(Uses) | (3,647,109) | - | 3,636,000 | (11,109) |
| Net Change in Fund Balance | (100,735) | 138,127 | 2,101,158 | 2,138,550 |
| Fund Balance - July 1 | 24,312,771 | (283,726) | 436,948 | 24,465,993 |
| Fund Balance - June 30 | \$ 24,212,036 | \$ (145,599) | \$ 2,538,106 | \$ 26,604,543 |

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, 2017**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ 2,138,550

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 | \$ | (2,520,359) | |
| Capital Asset Deletions | | (1,068,317) | |
| Accumulated Depreciation Deletions | | 1,026,684 | |
| Capital Outlays | | 2,304,295 | (257,697) |

Governmental funds report School District pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned is reported as pension expense. This is the amount by which pension benefits earned exceeded the School District's pension contributions in the current period. (3,991,124)

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+). (70,602)

Change in Net Position of Governmental Activities \$ (2,180,873)

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Proprietary Funds

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| ASSETS | BUSINESS-TYPE ACTIVITIES | | | TOTALS | GOVERNMENTAL |
|-----------------------------|--------------------------|--|--------------------------------|---------------------|--|
| | FOOD SERVICE | SCHOOL AGE / WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | | ACTIVITIES - INTERNAL SERVICE FUND |
| Current Assets: | | | | | |
| Cash | \$ - | \$ 515,703 | \$ 95,444 | \$ 611,147 | \$ - |
| Accounts Receivable: | | | | | |
| State | 4,099 | - | - | 4,099 | - |
| Federal | 92,726 | - | - | 92,726 | - |
| Interfund Receivable | 520,665 | - | - | 520,665 | 8,437 |
| Inventories | 120,183 | - | - | 120,183 | - |
| Total Current Assets | 737,673 | 515,703 | 95,444 | 1,348,820 | 8,437 |
| Capital Assets | | | | | |
| Equipment | 47,042 | - | - | 47,042 | - |
| Accumulated Depreciation | (47,042) | - | - | (47,042) | - |
| Total Capital Assets | - | - | - | - | - |
| Total Assets | 737,673 | 515,703 | 95,444 | 1,348,820 | 8,437 |
| LIABILITIES | | | | | |
| Cash Deficit | 17,049 | - | - | 17,049 | - |
| Unearned Revenue | 71,095 | - | - | 71,095 | - |
| Interfund Payable | - | 24,963 | 95,444 | 120,407 | - |
| Accounts Payable | - | - | - | - | 8,437 |
| Accrued Salaries | 17,828 | 32,643 | - | 50,471 | - |
| Total Liabilities | 105,972 | 57,606 | 95,444 | 259,022 | 8,437 |
| NET POSITION | | | | | |
| Unrestricted | | | | | |
| Food Service | 631,701 | - | - | 631,701 | - |
| Childcare Programs | - | 458,097 | - | 458,097 | - |
| Total Net Position | \$ 631,701 | \$ 458,097 | \$ - | \$ 1,089,798 | \$ - |

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2017

| | 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 | \$ 413,254 | \$ - | \$ - | \$ 413,254 | \$ - |
| School Breakfast Program | 44,693 | - | - | 44,693 | - |
| Total - Daily Sales - Reimbursable Programs | 457,947 | - | - | 457,947 | - |
| Daily Sales Nonreimbursable Programs | 23,104 | - | - | 23,104 | - |
| Registration & Tuition | - | 616,398 | - | 616,398 | - |
| Miscellaneous | 10,535 | - | - | 10,535 | 7,300 |
| Fees | - | - | 7,209 | 7,209 | - |
| Total Operating Revenue | 491,586 | 616,398 | 7,209 | 1,115,193 | 7,300 |
| Operating Expenses: | | | | | |
| Salaries | 1,004,299 | 546,557 | - | 1,550,856 | - |
| Supplies and Materials | 83,704 | 11,140 | 18,318 | 113,162 | - |
| Miscellaneous | 31,774 | - | - | 31,774 | 7,300 |
| Cost of Sales - reimbursable | 831,726 | - | - | 831,726 | - |
| Cost of Sales - nonreimbursable | 29,936 | - | - | 29,936 | - |
| Total Operating Expenses | 1,981,439 | 557,697 | 18,318 | 2,557,454 | 7,300 |
| Operating Loss | (1,489,853) | 58,701 | (11,109) | (1,442,261) | - |
| Nonoperating Revenues: | | | | | |
| State Sources: | | | | | |
| State School Lunch Program | 26,907 | - | - | 26,907 | - |
| Federal Source: | | | | | |
| School Breakfast Program | 271,599 | - | - | 271,599 | - |
| National School Lunch Program | 1,150,211 | - | - | 1,150,211 | - |
| Snack Program | 48,122 | - | - | 48,122 | - |
| Food Distribution Program | 238,364 | - | - | 238,364 | - |
| Total Nonoperating Revenues | 1,735,203 | - | - | 1,735,203 | - |
| Other Financing Sources/(Uses): | | | | | |
| Operating Transfers In/(Out) | - | - | 11,109 | 11,109 | - |
| Total Other Financing Sources/(Uses): | - | - | 11,109 | 11,109 | - |
| Net Income/(Loss) | 245,350 | 58,701 | - | 304,051 | - |
| Net Position - Beginning | 386,351 | 399,396 | - | 785,747 | - |
| Total Net Position - Ending | \$ 631,701 | \$ 458,097 | \$ - | \$ 1,089,798 | \$ - |

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | BUSINESS-TYPE ACTIVITIES | | | | GOVERNMENTAL |
|---|--------------------------|--|--------------------------------|--------------------|---|
| | FOOD SERVICE | SCHOOL AGE / WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | TOTALS | ACTIVITIES- INTERNAL SERVICE FUND |
| Cash Flows From Operating Activities: | | | | | |
| Receipts from Customers | \$ 323,226 | \$ 616,398 | \$ 7,209 | \$ 946,833 | \$ - |
| Payments to Employees | (995,930) | (644,562) | - | (1,640,492) | - |
| Payments to Suppliers | (964,085) | (11,140) | - | (975,225) | - |
| Net Cash Provided/(Used) by Operating Activities | (1,636,789) | (39,304) | 7,209 | (1,668,884) | - |
| Cash Flows From Noncapital Financing Activities: | | | | | |
| Cash Received From State & Federal Reimbursements | 1,638,751 | - | - | 1,638,751 | - |
| Net Cash Provided by Noncapital Financing Activities | 1,638,751 | - | - | 1,638,751 | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | 1,962 | (39,304) | 7,209 | (30,133) | - |
| Balances - Beginning of Year | (19,011) | 555,007 | 88,235 | 624,231 | - |
| Balances - Ending of Year | \$ (17,049) | \$ 515,703 | \$ 95,444 | \$ 594,098 | \$ - |

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

| | | | | | |
|---|-----------------------|--------------------|-----------------|-----------------------|-------------|
| Operating Income/(Loss) | \$ (1,489,853) | \$ 58,701 | \$ (11,109) | \$ (1,442,261) | \$ - |
| Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities: | | | | | |
| Food Distribution Program | 238,364 | - | - | 238,364 | - |
| Change in Assets & Liabilities: | | | | | |
| (Increase)/Decrease in Accounts Receivable | (393,463) | - | - | (393,463) | (6,841) |
| (Increase)/Decrease in Inventory | (13,261) | - | - | (13,261) | - |
| (Decrease)/Increase in Unearned Revenue | 13,055 | - | - | 13,055 | - |
| (Decrease)/Increase in Interfunds Payable | - | (106,361) | 18,318 | (88,043) | - |
| (Decrease)/Increase in Accounts Payable | - | - | - | - | 6,841 |
| (Decrease)/Increase in Accrued Salaries | 8,369 | 8,356 | - | 16,725 | - |
| Total Adjustments | (146,936) | (98,005) | 18,318 | (226,623) | - |
| Net Cash Provided/(Used) by Operating Activities | \$ (1,636,789) | \$ (39,304) | \$ 7,209 | \$ (1,668,884) | \$ - |

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Fiduciary Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2017**

| ASSETS | PRIVATE PURPOSE | | AGENCY | | TOTALS |
|--------------------------------------|---------------------------------------|-------------------------------|---------------------|-------------------|-------------------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | STUDENT ACTIVITY | PAYROLL AGENCY | |
| Cash & Cash Equivalents | \$ 579,327 | \$ 46,373 | \$ 330,076 | \$ 732,031 | \$ 1,687,807 |
| Interfunds Receivable | - | - | - | 13,291 | 13,291 |
| Total Assets | 579,327 | 46,373 | 330,076 | 745,322 | 1,701,098 |
| LIABILITIES | | | | | |
| Payroll Deductions & Withholdings | - | - | - | 745,322 | 745,322 |
| Due to Student Groups | - | - | 330,076 | - | 330,076 |
| Interfunds Payable | - | 21,000 | - | - | 21,000 |
| Total Liabilities | - | 21,000 | 330,076 | 745,322 | 1,096,398 |
| NET POSITION | | | | | |
| Restricted For: | | | | | |
| Unemployment Compensation | 579,327 | - | - | - | 579,327 |
| Flex Spending | - | 25,373 | - | - | 25,373 |
| Total Net Position | \$ 579,327 | \$ 25,373 | \$ - | \$ - | \$ 604,700 |

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| ADDITIONS | PRIVATE PURPOSE | | TOTALS |
|--------------------------------------|---------------------------------------|-------------------------------|------------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | |
| Contributions: | | | |
| Other | \$ 107,483 | \$ 79,845 | \$ 187,328 |
| Total Contributions | 107,483 | 79,845 | 187,328 |
| Total Additions | 107,483 | 79,845 | 187,328 |
| DEDUCTIONS | | | |
| Unemployment Claims | 48,646 | - | 48,646 |
| Miscellaneous | - | 70,537 | 70,537 |
| Total Deductions | 48,646 | 70,537 | 119,183 |
| Change in Net Position | 58,837 | 9,308 | 68,145 |
| Net Position - Beginning of the Year | 520,490 | 16,065 | 536,555 |
| Net Position - End of the Year | \$ 579,327 | \$ 25,373 | \$ 604,700 |

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2017

Note 1. Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Pemberton Township School District (hereafter referred to as the “School District”) have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

Reporting Entity

The Pemberton Township School District is a Type II School District located in the County of Burlington, State of New Jersey. As a Type II School 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 School District has an approximate enrollment at June 30, 2017 of 4,890 students.

The primary criterion for including activities within the School 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 School District holds the corporate powers of the organization;
- ◆ the School District appoints a voting majority of the organization’s board
- ◆ the School District is able to impose its will on the organization;
- ◆ the organization has the potential to impose a financial benefit/burden on the School District
- ◆ there is a fiscal dependency by the organization on the School District.

There were no additional entities required to be included in the reporting entity under the criteria as described above. Furthermore, the School 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 School District had no component units as of for the year ended June 30, 2017.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Basis of Accounting, Measurement Focus and Financial Statement Presentation

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

A. Government-Wide Financial Statements

The School 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 School District accompanied by a total column. Fiduciary activities of the School District are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the School District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the 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 School District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all property taxes.

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.

B. 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. The School 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 School 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 School District, are property tax and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

fund liability is incurred. 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 asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific purposes or projects are recognized in the period in which the expenditures are recorded. All other revenue items are considered to be measurable and available only when cash is received by the School District. Transfers between governmental funds are recorded when the related liability is incurred. These transfers do not represent revenues (expenditures) to the School District and are, therefore, reported as other financing sources (uses) in the governmental fund financial statements.

Since the fund level statements are presented using a different measurement focus and basis of accounting than the government-wide statements, a reconciliation is presented on the page following each fund level statement that summarizes the adjustments necessary to convert the fund level statements into the government-wide presentations.

The School District funds outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed. In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the School District's policy to consider restricted fund balance to have been depleted before any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

The School District reports the following major governmental funds:

General Fund - The general fund is the general operating fund of the School 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 School 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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 proprietary funds, and local appropriations that are restricted or committed to expenditures for specified purposes.

Capital Projects Fund - The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the acquisition of construction of major capital facilities, other than those financed by proprietary funds. The financial resources are derived from New Jersey School Development Authority grants, temporary notes, capital leases, or serial bonds that are specially authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

C. 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 would also be presented in these statements. However, internal service funds balances and activities would be 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 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.

The School District reports the following major proprietary funds:

Food Service Fund – The food service fund accounts for the financial transactions related to the food service operations of the School District.

School-Age/Wrap-Around Child Care Program – The SACC/WACC fund accounts for the financial transactions related to the Child Care programs of the School District.

Bakery/Catering Program Fund – The Bakery/Catering Program fund accounts for the financial transactions related to the Co-curricular baking and catering programs of the School District.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

The School District reports the following major internal service funds:

Internal Services Fund – The food service fund accounts for the financial transactions related to the services provided to the funds of the School District.

D. Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position. The School District’s fiduciary funds include Agency and Private-Purpose Trust Funds and, 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.

The School District reports the following 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 School 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 School 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 (payroll and student activity funds) are assets held by a governmental entity either as trustee or as an agent for other parties and cannot be used to finance the governmental entities own operating programs.

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 School 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 one or more June state aid payment for budgetary purposes only and the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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 School 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.

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 School 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, Cash Equivalents and Investments

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

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB). 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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 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. 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.

For purposes of the statement of cash flows, the School District considers all highly liquid investments (including restricted assets) with a maturity when purchased of twelve months or less and all local government investment pools to be cash equivalents

Tuition Receivable/Payable

Tuition rates were established by the receiving School District based on estimated costs. The charges are subject to adjustment when the actual costs are determined.

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.

Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the School District and that are due within one year. As previously mentioned, these amounts are eliminated in the governmental and business-type columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are presented as Internal Balances in 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 market value at the date of donation. All reported capital assets except land and construction in progress are depreciated. 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. The School District does not possess any infrastructure. The School District has established a threshold of \$2,000 for capitalization of depreciable assets.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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

| <u>Description</u> | <u>Governmental Activities Estimated Lives</u> | <u>Business-Type Activities Estimated Lives</u> |
|----------------------------|--|---|
| Land Improvements | 10-20 Years | N/A |
| Buildings and Improvements | 10-50 Years | N/A |
| Furniture and Equipment | 5-20 Years | 5-12 Years |
| Vehicles | 5-10 Years | 4-6 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 School 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 School District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

The entire compensated absences liability is reported on the government-wide financial statements and proprietary fund financial statements. Compensated absences liability is not recorded in the governmental funds. Instead expenditures are recognized in the governmental funds as payments come due each period, for example, as a result of resignations or retirements.

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 School 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Accounting 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 reported in the financial statements and accompanying note disclosures. Actual results could differ from those estimates.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Reimbursements from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Deferred Outflows and Deferred Inflows 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.

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.

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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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 of the Public Employees' Retirement System (PERS) and Teacher's Pension and Annuity Fund (TPAF) and additions to/deductions from the PERS's and TPAF's fiduciary net position have been determined on the same basis as they are reported by the plans. 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.

Fund Balance

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances in the governmental funds financial statements are classified into the following five categories, as defined below:

- 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.
- 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 School District's policy to consider restricted funds to have been spent first. When an

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

expenditure is incurred for which committed, assigned, or unassigned fund balances are available, it is the School 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 into the following three components:

- Net Investment in Capital Assets – This components represents capital assets, net of accumulated depreciation, net of outstanding balances of borrowings used for acquisition, construction, or improvement of those assets.
- Restricted – This component of net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Unrestricted – This component of 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

The following GASB Statements became effective for the fiscal year ended June 30, 2017:

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. The adoption of this Statement had no impact on the School 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. The adoption of this Statement had no impact on the School 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*. The adoption of this Statement had no impact on the School District's financial statements.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

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. The adoption of this Statement had no impact on the School District's financial statements.

Recently Issued Accounting Pronouncements

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

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 School 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 have a material impact on the School 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 have a material impact on the School 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 School District's financial statements.

Statement No. 83, *Certain Asset Retirement Obligations*. An asset retirement obligation is a legally enforceable liability associated with the retirement of a tangible capital asset. Statement No. 83 establishes guidance for determining the timing and pattern of recognition for liabilities and corresponding deferred outflow of resources related to such obligations. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 84, *Fiduciary Activities*. The Statement intends to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

activities should be reported. To that end, Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments and clarifies whether and how business-type activities should report their fiduciary activities. Statement No. 84 is effective for reporting periods beginning after December 15, 2018. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 85, *Omnibus 2017*. This Statement provides guidance that addresses several different accounting and financial reporting issues identified during the implementation and application of other GASB pronouncements. The guidance in Statement No. 85 is effective for periods beginning after June 15, 2017. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 86, *Accounting for Certain Debt Extinguishment*. Statement No. 86 provides guidance for transactions in which cash and other monetary assets acquired with only existing resources, that is, resources other than the proceeds of refunding debt, are placed in an irrevocable trust for the sole purpose of extinguishing debt. Statement No. 86 is effective for reporting periods beginning after June 15, 2017. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 87, *Leases*. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. The GASB based the new standard on the principle that leases are financing of the right to use an underlying asset. Statement No. 87 is effective for reporting periods beginning after December 15, 2019. Management does not expect this Statement to have a material impact on the School District's financial statements.

Note 2. Deposits and Investments

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 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 fund or other funds that 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, 2017, the School District's bank balance of \$32,619,756 was exposed to custodial credit risk as follows:

| | |
|--------------------------------|----------------------|
| Insured under FDIC and GUDPA | \$ 30,856,590 |
| Uninsured and Uncollateralized | <u>1,763,166</u> |
| | <u>\$ 32,619,756</u> |

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 2. Deposits and Investments (continued)

Investments

The School District had no investments at June 30, 2017.

Note 3. Reserve Accounts

Capital Reserve

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

Funds placed in the capital reserve account are restricted to capital projects in the School District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a School 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 (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A School 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 *N.J.S.A.19:60-2*. Pursuant to *N.J.A.C.6:23A-14.1(g)*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

| | |
|---------------------------------|---------------------|
| Beginning Balance, July 1, 2016 | \$ 12,415,806 |
| Increased by: | |
| Deposits approved by Board | <u>1,414,000</u> |
| | 13,829,806 |
| Decreased by: | |
| Budget Withdrawals | <u>(4,300,000)</u> |
| Ending Balance, June 30, 2017 | <u>\$ 9,529,806</u> |

Maintenance Reserve

The School District established a maintenance reserve account for the accumulation of funds for use as required maintenance of a facility in subsequent fiscal years.

Funds placed in the maintenance reserve account are restricted to maintenance projects in the School District's approved Maintenance Plan (M-1). A School District may increase the balance in the maintenance reserve account 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. The balance in the account cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 3. Reserve Accounts (continued)

The activity of the maintenance reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

| | |
|---|---------------------|
| Beginning and Ending Balance, June 30, 2017 | <u>\$ 7,050,000</u> |
|---|---------------------|

Emergency Reserve

An emergency reserve account was established for the accumulation of funds for use as emergency expenditures in subsequent fiscal years. The emergency reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

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.

The activity of the emergency reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

| | |
|---|---------------------|
| Beginning and Ending Balance, June 30, 2017 | <u>\$ 1,000,000</u> |
|---|---------------------|

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 \$404,299 as of June 30, 2017 is comprised of \$100,000 established during 2015/2016 which will be used to pay for any tuition adjustments for the fiscal year ending June 30, 2018 and \$304,299 established during 2016/2017 which will be used to pay for any tuition adjustments for the fiscal year ending June 30, 2019.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 3. Reserve Accounts (continued)

Federal Impact Aid Reserve

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, 2016 to June 30, 2017 fiscal year is as follows:

| | |
|---------------------------------|---------------------|
| Beginning Balance, July 1, 2016 | \$ 4,682,968 |
| Increased by: | |
| Deposits approved by Board | <u>2,081,553</u> |
| Ending Balance, June 30, 2017 | <u>\$ 6,764,521</u> |

Note 4. Accounts Receivable

Accounts receivable at June 30, 2017 consisted of accounts and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of state and federal programs, the current fiscal year guarantee of federal funds and the budgetary control of New Jersey governmental entities. Accounts receivable in the School District’s governmental and business-type activities as of June 30, 2017, consisted of the following:

| <u>Description</u> | <u>Governmental Funds</u> | | | <u>Total Governmental Activities</u> | <u>Proprietary Funds</u> | <u>Total</u> |
|--------------------|---------------------------|-------------------------------------|--------------------------------------|--|------------------------------|-------------------------------------|
| | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Capital Projects Fund</u> | | <u>Food Service Fund</u> | <u>Business-Type Activities</u> |
| Federal Awards | \$ - | \$ 857,217 | \$ 3,268 | \$ 860,485 | \$ 92,726 | \$ 92,726 |
| State Awards | 375,504 | - | - | 375,504 | 4,099 | 4,099 |
| Tuition | 214,844 | - | - | 214,844 | - | - |
| Other | 21,000 | - | - | 21,000 | - | - |
| Total | <u>\$ 611,348</u> | <u>\$ 857,217</u> | <u>\$ 3,268</u> | <u>\$ 1,471,833</u> | <u>\$ 96,825</u> | <u>\$ 96,825</u> |

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2017 was as follows:

| | Balance July 1, <u>2016</u> | <u>Additions</u> | Retirements <u>and Transfers</u> | Balance June 30, <u>2017</u> |
|--|-----------------------------------|---------------------|-------------------------------------|------------------------------------|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 1,458,200 | \$ - | \$ - | \$ 1,458,200 |
| Construction in Progress | 10,915,619 | 1,534,842 | - | 12,450,461 |
| Total Capital Assets not being depreciated | <u>12,373,819</u> | <u>1,534,842</u> | - | <u>13,908,661</u> |
| Capital Assets being depreciated: | | | | |
| Land Improvements | 4,136,368 | 3,715 | - | 4,140,083 |
| Buildings and Improvements | 72,131,815 | - | - | 72,131,815 |
| Equipment | 15,430,238 | 765,738 | (1,068,317) | 15,127,659 |
| Total Capital Assets being depreciated | <u>91,698,421</u> | <u>769,453</u> | <u>(1,068,317)</u> | <u>91,399,557</u> |
| Less: Accumulated Depreciation: | | | | |
| Land Improvements | (3,934,298) | (9,783) | - | (3,944,081) |
| Buildings and Improvements | (26,234,304) | (1,349,329) | - | (27,583,633) |
| Equipment | (10,650,986) | (1,161,247) | 1,026,684 | (10,785,549) |
| Total Accumulated Depreciation | <u>(40,819,588)</u> | <u>(2,520,359)</u> | <u>1,026,684</u> | <u>(42,313,263)</u> |
| Total Capital Assets being depreciated, net | <u>50,878,833</u> | <u>(1,750,906)</u> | <u>(41,633)</u> | <u>49,086,294</u> |
| Total Governmental Activities Capital Assets, net | <u>\$ 63,252,652</u> | <u>\$ (216,064)</u> | <u>\$ (41,633)</u> | <u>\$ 62,994,955</u> |
| | | | | |
| | Balance July 1, <u>2016</u> | <u>Additions</u> | Retirements <u>and Transfers</u> | Balance June 30, <u>2017</u> |
| Business-Type Activities: | | | | |
| Machinery & Equipment | \$ 47,042 | \$ - | \$ - | \$ 47,042 |
| | <u>47,042</u> | - | - | <u>47,042</u> |
| Less: Accumulated Depreciation: | | | | |
| Equipment | (47,042) | - | - | (47,042) |
| | <u>(47,042)</u> | - | - | <u>(47,042)</u> |
| Total Business-Type Activities Capital Assets, net | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Depreciation expense was not allocated among the various functions/programs of the School District.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 6. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2017 are as follows:

| <u>Fund</u> | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|-----------------------|----------------------------------|-------------------------------|
| General Fund | \$ 141,407 | \$ 542,393 |
| Food Service Fund | 520,665 | - |
| SACC/WACC Fund | - | 24,963 |
| Bakery/Catering Fund | - | 95,444 |
| Internal Service Fund | 8,437 | - |
| Flex Spending Fund | - | 21,000 |
| Payroll Fund | 13,291 | - |
| | <u>\$ 683,800</u> | <u>\$ 683,800</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.

A summary of interfund transfers is as follows:

| <u>Fund</u> | <u>Transfers In</u> | <u>Transfers Out</u> |
|-----------------------|---------------------|----------------------|
| General Fund | \$ - | \$ 3,647,109 |
| Capital Projects Fund | 3,636,000 | - |
| Bakery/Catering Fund | 11,109 | - |
| | <u>\$ 3,647,109</u> | <u>\$ 3,647,109</u> |

The purposes of the interfund transfers were for the funding of capital projects and a deficit in the operations of enterprise funds.

Note 7. Long-Term Obligations

During the fiscal year-ended June 30, 2017 the following changes occurred in long-term obligations for the governmental and business-type activities:

| | <u>Balance July 1, 2016</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance June 30, 2017</u> | <u>Balance Due Within One Year</u> |
|---------------------------|---------------------------------|----------------------|-------------------|----------------------------------|--|
| Governmental Activities: | | | | | |
| Compensated Absences | \$ 1,624,547 | \$ 70,602 | \$ - | \$ 1,695,149 | \$ - |
| Net Pension Liability | 47,181,843 | 14,761,297 | - | 61,943,140 | - |
| GASB #45 - OPEB Liability | 81,117 | - | - | 81,117 | - |
| | <u>\$ 48,887,507</u> | <u>\$ 14,831,899</u> | <u>\$ -</u> | <u>\$ 63,719,406</u> | <u>\$ -</u> |

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 7. Long-Term Obligations (continued)

Bonds Payable

As of June 30, 2017, the District had no bonds payable outstanding.

Capital Lease Payable

As of June 30, 2017, the District had no capital leases outstanding.

Bonds Authorized but not Issued

As of June 30, 2017, the School District had no bonds authorized but not issued.

Note 8. Pension Plans

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/annrpts.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.

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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

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 2016, 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.

Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources - At June 30, 2017, the School District reported a liability of \$61,943,140 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2016. 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, 2015, to the measurement date of June 30, 2016. The School District's proportion of the net pension liability was based on the School District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2016. The School District's proportion measured as of June 30, 2016, was .2091463161%, which was a decrease of .0010365562% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School District recognized full accrual pension expense of \$5,849,043 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2016 measurement date. At June 30, 2017 the School 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
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Differences between Expected and Actual Experience | \$ 1,151,955 | \$ - |
| Changes of Assumptions | 12,831,310 | - |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | 2,361,948 | - |
| Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions | 222,045 | 512,593 |
| School District contributions subsequent to measurement date | <u>2,130,343</u> | <u>-</u> |
| | <u>\$ 18,697,601</u> | <u>\$ 512,593</u> |

\$2,130,343 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2016-2017 total salaries for PERS employees multiplied by an employer pension contribution rate of 13.37%. The payable is due on April 1, 2018 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. The 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 Ending <u>June 30,</u> | |
|--|----------------------|
| 2018 | \$ 3,619,718 |
| 2019 | 3,619,720 |
| 2020 | 4,213,667 |
| 2021 | 3,516,829 |
| 2022 | <u>1,084,731</u> |
| | <u>\$ 16,054,665</u> |

The amortization of the above other deferred outflows of resources and deferred inflows of resources related to pensions will be over the following number of years:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

| | <u>Deferred Outflow of Resources</u> | <u>Deferred Inflow of Resources</u> |
|--|---|--|
| Differences between Expected and Actual Experience | | |
| Year of Pension Plan Deferral: | | |
| June 30, 2014 | - | - |
| June 30, 2015 | 5.72 | - |
| June 30, 2016 | 5.57 | - |
| Changes of Assumptions | | |
| Year of Pension Plan Deferral: | | |
| June 30, 2014 | 6.44 | - |
| June 30, 2015 | 5.72 | - |
| June 30, 2016 | 5.57 | - |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | | |
| Year of Pension Plan Deferral: | | |
| June 30, 2014 | 5.00 | - |
| June 30, 2015 | 5.00 | - |
| June 30, 2016 | 5.00 | - |

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.57, 5.72 and 6.44 years for the 2016, 2015, and 2014 amounts, respectively.

Actuarial Assumptions – The collective total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following assumptions:

| | |
|---------------------------|----------------------------|
| Inflation Rate | 3.08% |
| Salary Increases: | |
| Through 2026 | 1.65% - 4.15% Based on Age |
| Thereafter | 2.65% - 5.15% Based on Age |
| Investment Rate of Return | 7.65% |

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rate were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on the mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scales. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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.

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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, 2016 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% | 0.87% |
| U.S. Treasuries | 1.50% | 1.74% |
| Investment grade credit | 8.00% | 1.79% |
| Mortgages | 2.00% | 1.67% |
| High Yield Bonds | 2.00% | 4.56% |
| Inflation-Indexed Bonds | 1.50% | 3.44% |
| Broad U.S. Equities | 26.00% | 8.53% |
| Developed Foreign Equities | 13.25% | 6.83% |
| Emerging Market Equities | 6.50% | 9.95% |
| Private Equity | 9.00% | 12.40% |
| Hedge Funds/Absolute Return | 12.50% | 4.68% |
| Real Estate (Property) | 2.00% | 6.91% |
| Commodities | 0.50% | 5.45% |
| Global debt ex U.S. | 5.00% | -0.25% |
| REIT | 5.25% | 5.63% |

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

Discount Rate - The discount rate used to measure the total pension liability was 3.98% as of June 30, 2016. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016 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 contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate - The following presents the School District's proportionate share of the net pension liability as of June 30, 2016, calculated using the discount rate of 3.98% as well as what the School 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 or 1-percentage point higher than the current rate:

| | At 1% Decrease <u>(2.98%)</u> | At Current Discount Rate <u>(3.98%)</u> | At 1% Increase <u>(4.98%)</u> |
|---|--|--|--|
| School District's Proportionate Share of the Net Pension Liability | <u>\$ 75,904,088</u> | <u>\$ 61,943,140</u> | <u>\$ 50,417,167</u> |

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2017 and 2016:

| | <u>6/30/2017</u> | <u>6/30/2016</u> |
|---|-------------------|-------------------|
| Collective Deferred Outflows of Resources | \$ 7,815,204,785 | \$ 2,946,265,815 |
| Collective Deferred Inflows of Resources | \$ - | \$ 360,920,604 |
| Collective Net Pension Liability | \$ 29,617,131,759 | \$ 22,447,996,119 |
| School District's portion | 0.20915% | 0.21018% |

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

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/annrpts.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.

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 1/55th 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 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.

Contributions - The contribution policy for TPAF is set by *N.J.S.A 18A:66* and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 7.2% in State fiscal year 2017. 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 2016, the State's pension contribution was less than the actuarial determined amount.

As mentioned previously, 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, the School District is considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

treated as a nonemployer contributing entity. Since the School District does 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.

Pension Liability and Pension Expense - The State's proportionate share of the TPAF net pension liability, attributable to the School District as of June 30, 2016 was \$334,241,676. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. The State's proportionate share of the net pension liability associated with the District was based on projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2016, the State proportionate share of the TPAF net pension liability attributable to the School District was .4248851051%, which was a decrease of .0068823697% from its proportion measured as of June 30, 2015.

For the fiscal year ended June 30, 2017, the State of New Jersey recognized a pension expense in the amount of \$25,113,611 for the State's proportionate share of the TPAF pension expense attributable to the School District. This pension expense was based on the pension plans June 30, 2016 measurement date.

Actuarial Assumptions – The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

| | |
|---------------------------|----------------------------|
| Inflation Rate | 2.50% |
| Salary Increases: | |
| 2012-2021 | Varies based on experience |
| Thereafter | Varies based on experience |
| Investment Rate of Return | 7.65% |

Pre-retirement, post-retirement and disabled mortality rates were based on the experience of TPAF members reflecting mortality improvement on generational basis based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Long-Term Expected Rate of Return - In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

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, 2016 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% | 0.39% |
| U.S. Government Bonds | 1.50% | 1.28% |
| U.S. Credit Bonds | 13.00% | 2.76% |
| U.S. Mortgages | 2.00% | 2.38% |
| U.S. Inflation-Indexed Bonds | 1.50% | 1.41% |
| U.S. High Yield Bonds | 2.00% | 4.70% |
| U.S. Equity Market | 26.00% | 5.14% |
| Foreign Developed Equity | 13.25% | 5.91% |
| Emerging Market Equities | 6.50% | 8.16% |
| Private Real Estate Property | 5.25% | 3.64% |
| Timber | 1.00% | 3.86% |
| Farmland | 1.00% | 4.39% |
| Private Equity | 9.00% | 8.97% |
| Commodities | 0.50% | 2.87% |
| Hedge Funds - MultiStrategy | 5.00% | 3.70% |
| Hedge Funds - Equity Hedge | 3.75% | 4.72% |
| Hedge Funds - Distressed | 3.75% | 3.49% |

Discount Rate - The discount rate used to measure the total pension liability was 3.22% as of June 30, 2016. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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 contribution rate in the most recent fiscal year. The State contributed 30% of the 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 2029. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2029, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate – As previously mentioned, TPAF has a special funding situation where the State pays 100% of the School District's annual required contribution. The following represents the State's proportionate share of the net pension liability, attributable to the School District calculated using the discount rate of 3.22% as well as what the State's proportionate share of the net pension liability,

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

attributable to the School District’s would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

| | At 1% Decrease <u>(2.22%)</u> | At Current Discount Rate <u>(3.22%)</u> | At 1% Increase <u>(4.22%)</u> |
|--|--|--|--|
| State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District | <u>\$ 399,159,256</u> | <u>\$ 334,241,676</u> | <u>\$ 281,228,094</u> |
| | <u>\$ 399,159,256</u> | <u>\$ 334,241,676</u> | <u>\$ 281,228,094</u> |

Pension Plan Fiduciary Net Position - 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.

C. Defined Contribution Plan (DCRP)

Plan Description - The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of N.J.S.A. 43:15C-1 et seq. The DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage

Individuals eligible for membership in the DCRP include:

- State or local officials who are elected or appointed on or after July 1, 2007;
- Employees enrolled in the Public Employees’ Retirement System (PERS) or Teachers’ Pension and Annuity Fund (TPAF) on or after July 1, 2007, who earn salary in excess of established “maximum compensation” limits;
- Employees enrolled in the Police and Firemen’s Retirement System (PFRS) or State Police Retirement System (SPRS) after May 21, 2010, who earn salary in excess of established “maximum compensation” limits;
- Employees otherwise eligible to enroll in the PERS or TPAF on or after November 2, 2008, who do not earn the minimum annual salary for PERS or TPAF Tier 3 enrollment but who earn salary of at least \$5,000 annually. The minimum salary in 2017 is \$8,300 and is subject to adjustment in future years.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 8. Pension Plans (continued)

- Employees otherwise eligible to enroll in the PERS or TPAF after May 21, 2010, who do not work the minimum number of hours per week required for PERS or TPAF Tier 4 or Tier 5 enrollment but who earn salary of at least \$5,000 annually. The minimum number is 35 hours per week for State employees, or 32 hours per week for local government or local education employees

Contributions - The contribution policy is set by N.J.S.A. 43:15C-3 and requires active members and contribution employers. When enrolled in the DCRP, members are required to contribute 5.5% 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% contribution from the School District.

For the year ended June 30, 2017, employee contributions totaled \$76,860, and the School District recognized an expense for payments made to the Defined Contribution Retirement program in the amount of \$57,442.

Note 9. State Post-Retirement Medical 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, 2016, there were 110,512 retirees receiving post-retirement medical benefits, and the State contributed \$1.37 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 (APB) who retired from a board of education or county college with 25 years of service. The State paid \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in Fiscal Year 2016.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et. seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SEHBP. That report may be obtained from the Treasury website at: <http://www.nj.gov/treasury/pensions/pdf/financial/2015divisioncombined.pdf>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 10. On-Behalf Payments for Fringe Benefits and Salaries

As previously mentioned, the School District receives on-behalf payments from the State of New Jersey for normal costs and post-retirement medical costs related to the Teachers' Pension and Annuity Fund (TPAF) pension plan. The School District is not legally responsible for these contributions. The on-behalf payments are recorded as revenues and expenditures in the government-wide and general fund financial statements. For the fiscal year ended June 30, 2017, the on-behalf payments for normal costs, post-retirement medical costs, and long-term disability were \$4,790,532, \$3,991,603 and \$8,401, respectively.

Note 11. Risk Management

The School 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.

New Jersey Unemployment Compensation Insurance – The School District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan the School 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 School 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 trust fund for the current and previous two years:

| <u>Fiscal Year</u> | <u>School District Contributions</u> | <u>Amount Reimbursed</u> | <u>Ending Balance</u> |
|--------------------|--|------------------------------|---------------------------|
| 2016-2017 | \$ 107,483 | \$ 48,646 | \$ 579,327 |
| 2015-2016 | 104,938 | 48,199 | 520,490 |
| 2014-2015 | 102,589 | 125,597 | 463,751 |

Property and Liability Insurance – The School 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.

Note 12. Contingencies

State and Federal Grantor Agencies – The School 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 School 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, 2017 may be impaired. In the opinion of the School 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.

Litigation – The School District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the School Districts' attorney that resolution of these matters will not have a material adverse effect on the financial condition of the School District.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 12. Contingencies (continued)

Economic Dependency – The School 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 School District's programs and activities.

Note 13. Deferred Compensation

The School District offers its employees a choice of the following deferred compensation plans created in accordance with Internal Revenue Code Section 403(b) and 457. 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:

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

Note 14. Compensated Absences

The School 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.

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

The liability for vested compensated absences of the governmental fund types is recorded in the Statement of Net Position. At June 30, 2017, the liability for compensated absences reported on the government-wide Statement of Net Position was \$1,695,149.

Note 15. Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB) Statement No. 77, a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 15. Tax Abatements (continued)

district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For a local school district board of education or board of school estimate that has elected to raise their minimum tax levy using the required local share provisions at N.J.S.A. 18A:7F-5(b), the loss of revenue resulting from the municipality or county having entered into a tax abatement agreement is indeterminate due to the complex nature of the calculation of required local share performed by the New Jersey Department of Education based upon district property value and wealth.

Note 16. 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.

Annual OPEB Cost and Net OPEB Obligation

The School District's annual OPEB cost is calculated based on the annual required contribution (ARC) of the School District, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. The following table illustrates the components of the School District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the School District's net OPEB obligation:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 16. GASB #45 - Post Retirement Health Benefits (continued)

| | |
|--|----------------------|
| Annually Required Contributions (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/(Decrease) in Net OPEB Obligation | 13,277 |
| Net OPEB Obligations, July 1 | 65,967 |
| Revaluation of Net OPEB | <u>1,873</u> |
| Net OPEB Obligations, June 30 | <u>\$ 81,117</u> |
| Percentage of Annual OPEB cost contributed | 6.64% |

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

| | |
|---|----------------------|
| Actuarial Accrued Liability (AAL) | \$ 81,117 |
| Actuarial Value of Plan Assets | <u>-</u> |
| Unfunded Actuarial Accrued Liability (UAAL) | <u>\$ 81,117</u> |
| Funded Ratio | 0.00% |
| Covered Payroll (Active Plan Members) | 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.

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 percent for purposes of developing the liabilities and

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 16. GASB #45 - Post Retirement Health Benefits (continued)

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 for 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, 2017, was \$81,117.

Note 17. Calculation of Excess Surplus

The designation for Restricted Fund Balance – Excess Surplus is a required calculation pursuant to N.J.S.A.18A:7F-7. New Jersey school districts are required to reserve General Fund fund balance at the fiscal year-end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2017 was \$16,989.

Note 18. Fund Balances

General Fund – Of the \$24,212,036 General Fund fund balance at June 30, 2017, \$700,000 has been restricted for the Capital Reserve Account; \$8,829,806 has been restricted for Capital Reserve - Designated for Subsequent Year's Expenditures; \$7,050,000 has been restricted for the Maintenance Reserve Account; \$1,000,000 has been restricted for the Emergency Reserve Account; \$304,299 has been restricted for the Tuition Reserve Account; \$100,000 has been restricted for Tuition Reserve - Designated for Subsequent Year's Expenditures; \$6,764,521 has been restricted for the Impact Aid Reserve Account; \$16,989 is restricted for current year Excess Surplus; \$2,543,465 has been assigned to other purposes; \$2,800,000 has been assigned for Designated for Subsequent Year's Expenditures; and (\$5,897,044) has been unassigned.

Capital Projects Fund – Of the \$2,538,106 Capital Projects Fund fund balance at June 30, 2017, \$2,538,106 is restricted for future capital projects approved by the School District.

Note 19. Deficit Fund Balances

The School District has a deficit fund balance of \$5,897,044 in the General Fund and \$145,599 in the Special Revenue Fund as of June 30, 2017 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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017 (continued)**

Note 19. Deficit Fund Balances (continued)

School District deficits in the fund statements (modified accrual basis) of \$5,897,044 and \$145,599 are less than the last two state aid payments.

Note 20. Deficit in Net Position

Unrestricted Net Position – The School District governmental activities had a deficit in unrestricted net position in the amount of \$48,363,919 at June 30, 2017. The primary causes of this deficit is the School District not recognizing the receivable for the last two state aid payments and the recording of the net pension liability for the Public Employee’s Retirement System (PERS) as of June 30, 2017. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

Note 21. Operating Leases

The School District has a commitment to lease iPads under an operating lease for three years. Total lease payments made during the year ended June 30, 2017 amounted to \$264,940. Future minimum lease payments are as follows:

| Fiscal Year Ending | |
|------------------------------|-------------------|
| <u>June 30,</u> | |
| 2018 | \$ 264,940 |
| 2019 | <u>264,940</u> |
| Total Minimum Lease Payments | <u>\$ 529,880</u> |

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REQUIRED SUPPLEMENTARY INFORMATION - PART II

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C. Budgetary Comparison Schedules

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|----------------------|---------------------|----------------------|-----------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Revenues: | | | | | |
| Local Sources: | | | | | |
| Local Tax Levy | \$ 13,201,804 | \$ - | \$ 13,201,804 | \$ 13,201,804 | \$ - |
| Tuition | 300,000 | - | 300,000 | 397,462 | 97,462 |
| Transportation | 50,000 | - | 50,000 | 2,016 | (47,984) |
| Interest Earned on Maintenance Reserve | 250 | - | 250 | - | (250) |
| Interest Earned on Capital Reserve | 500 | - | 500 | - | (500) |
| Miscellaneous | 547,754 | - | 547,754 | 796,097 | 248,343 |
| Total Local Sources | 14,100,308 | - | 14,100,308 | 14,397,379 | 297,071 |
| State Sources: | | | | | |
| Categorical Special Education Aid | 2,658,413 | - | 2,658,413 | 2,658,413 | - |
| Equalization Aid | 44,597,100 | - | 44,597,100 | 44,597,100 | - |
| Categorical Security Aid | 1,276,133 | - | 1,276,133 | 1,276,133 | - |
| Adjustment Aid | 32,390,229 | - | 32,390,229 | 32,390,229 | - |
| Categorical Transportation Aid | 2,475,800 | - | 2,475,800 | 2,475,800 | - |
| School Choice Aid | 72,160 | - | 72,160 | 72,160 | - |
| PARCC Readiness Aid | 47,520 | - | 47,520 | 47,520 | - |
| Per Pupil Growth Aid | 47,520 | - | 47,520 | 47,520 | - |
| Per Pupil Growth Aid | 44,720 | - | 44,720 | 44,720 | - |
| Extraordinary Aid | 112,368 | - | 112,368 | 363,498 | 251,130 |
| Nonpublic Transportation Aid | - | - | - | 12,006 | 12,006 |
| Nonbudgeted: | | | | | |
| On-Behalf TPAF: | | | | | |
| Post-Retirement Medical Contributions | - | - | - | 3,991,603 | 3,991,603 |
| Normal Pension Contributions | - | - | - | 4,790,532 | 4,790,532 |
| Long-Term Disability Insurance | - | - | - | 8,401 | 8,401 |
| Reimbursed TPAF Social Security Contributions | - | - | - | 3,193,038 | 3,193,038 |
| Total State Sources | 83,721,963 | - | 83,721,963 | 95,968,673 | 12,246,710 |
| Federal Sources: | | | | | |
| Impact Aid | 1,250,000 | - | 1,250,000 | 2,081,553 | 831,553 |
| Medicaid Reimbursement | 152,246 | - | 152,246 | 579,460 | 427,214 |
| Medicaid Reimbursement - ARRA Funds | - | - | - | 21,233 | 21,233 |
| Total Federal Services | 1,402,246 | - | 1,402,246 | 2,682,246 | 1,280,000 |
| Total Revenues | \$ 99,224,517 | \$ - | \$ 99,224,517 | \$ 113,048,298 | \$ 13,823,781 |
| Expenditures: | | | | | |
| Current Expense: | | | | | |
| Instruction - Regular Programs: | | | | | |
| Salaries of Teachers: | | | | | |
| Preschool/Kindergarten | \$ 1,611,597 | \$ 70,226 | \$ 1,681,823 | \$ 1,639,492 | \$ 42,331 |
| Grades 1 - 5 | 10,139,053 | (127,677) | 10,011,376 | 9,778,126 | 233,250 |
| Grades 6 - 8 | 5,617,002 | 95,244 | 5,712,246 | 5,634,182 | 78,064 |
| Grades 9 - 12 | 6,619,159 | 52,974 | 6,672,133 | 6,623,404 | 48,729 |
| Regular Programs - Home Instruction: | | | | | |
| Salaries of Teachers | 147,500 | 20,129 | 167,629 | 167,629 | - |
| Purchased Professional/Educational Services | - | 17,242 | 17,242 | 17,241 | 1 |
| Other Purchased Services | 10,000 | (898) | 9,102 | 4,618 | 4,484 |
| Regular Programs - Undistributed Instruction: | | | | | |
| Other Salaries for Instruction | 683,286 | (9,906) | 673,380 | 651,027 | 22,353 |
| Purchased Professional/ Educational Services | 427,333 | (39,639) | 387,694 | 262,550 | 125,144 |
| Purchased Technical Services | 225,000 | - | 225,000 | 212,752 | 12,248 |
| Other Purchased Services | 155,281 | 8,195 | 163,476 | 120,715 | 42,761 |
| General Supplies | 1,042,595 | (15,456) | 1,027,139 | 789,967 | 237,172 |
| Textbooks | 90,012 | 37,200 | 127,212 | 119,930 | 7,282 |
| Other Objects | 80,141 | 5,236 | 85,377 | 64,850 | 20,527 |
| Total Regular Programs - Instruction | 26,847,959 | 112,870 | 26,960,829 | 26,086,483 | 874,346 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|------------------|------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | | |
| Learning and/or Language Disabilities: | | | | | |
| Salaries of Teachers | 361,999 | (39,138) | 322,861 | 304,489 | 18,372 |
| Other Salaries for Instruction | 194,295 | 20,737 | 215,032 | 210,084 | 4,948 |
| Purchased Professional/ Educational Services | 346 | - | 346 | 110 | 236 |
| Other Purchased Services | 2,175 | 4,010 | 6,185 | 4,010 | 2,175 |
| General Supplies | 14,800 | (595) | 14,205 | 6,417 | 7,788 |
| Textbooks | 6,500 | - | 6,500 | - | 6,500 |
| Other Objects | 1,000 | - | 1,000 | - | 1,000 |
| Total Learning and/or Language Disabilities | 581,115 | (14,986) | 566,129 | 525,110 | 41,019 |
| Behavioral Disabilities: | | | | | |
| Salaries of Teachers | 314 | - | 314 | - | 314 |
| Total Behavioral Disabilities | 314 | - | 314 | - | 314 |
| Multiple Disabilities: | | | | | |
| Salaries of Teachers | 1,166,373 | (124,094) | 1,042,279 | 1,032,244 | 10,035 |
| Other Salaries for Instruction | 751,139 | (59,024) | 692,115 | 678,390 | 13,725 |
| Purchased Professional/ Educational Services | - | 200 | 200 | 198 | 2 |
| Other Purchased Services | 4,399 | - | 4,399 | 456 | 3,943 |
| General Supplies | 37,406 | 10,843 | 48,249 | 37,192 | 11,057 |
| Textbooks | 10,650 | (5,000) | 5,650 | - | 5,650 |
| Other Objects | 2,850 | - | 2,850 | 400 | 2,450 |
| Total Multiple Disabilities | 1,972,817 | (177,075) | 1,795,742 | 1,748,880 | 46,862 |
| Resource Room: | | | | | |
| Salaries of Teachers | 5,767,127 | (33,002) | 5,734,125 | 5,704,068 | 30,057 |
| Other Salaries for Instruction | 776,938 | 51,718 | 828,656 | 817,189 | 11,467 |
| Purchased Professional Services | 12,010 | - | 12,010 | 507 | 11,503 |
| Other Purchased Services | 12,675 | - | 12,675 | 2,133 | 10,542 |
| General Supplies | 40,735 | 3,905 | 44,640 | 32,624 | 12,016 |
| Textbooks | 19,155 | (17,500) | 1,655 | - | 1,655 |
| Other Objects | 1,000 | - | 1,000 | - | 1,000 |
| Total Resource Room | 6,629,640 | 5,121 | 6,634,761 | 6,556,521 | 78,240 |
| Preschool Disabilities - Full Time: | | | | | |
| Salaries of Teachers | 246,797 | (27,639) | 219,158 | 208,760 | 10,398 |
| Other Salaries for Instruction | 236,590 | 11,963 | 248,553 | 240,666 | 7,887 |
| Other Purchased Services | 1,000 | - | 1,000 | - | 1,000 |
| General Supplies | 10,600 | 22 | 10,622 | 4,561 | 6,061 |
| Other Objects | 2,500 | - | 2,500 | - | 2,500 |
| Total Preschool Handicapped - Full Time | 497,487 | (15,654) | 481,833 | 453,987 | 27,846 |
| Total Special Education | 9,681,373 | (202,594) | 9,478,779 | 9,284,498 | 194,281 |
| Basic Skills/Remedial: | | | | | |
| Salaries of Teachers | 1,060,901 | (127,613) | 933,288 | 899,641 | 33,647 |
| Other Salaries for Instruction | 97,644 | 238,195 | 335,839 | 316,698 | 19,141 |
| Other Purchased Services | 4,000 | 1,965 | 5,965 | 1,965 | 4,000 |
| General Supplies | 2,000 | - | 2,000 | 524 | 1,476 |
| Total Basic Skills/Remedial | 1,164,545 | 112,547 | 1,277,092 | 1,218,828 | 58,264 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-------------------|-------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | | |
| Bilingual Education: | | | | | |
| Salaries of Teachers | 248,776 | 27,985 | 276,761 | 260,796 | 15,965 |
| Other Purchased Services | 257 | - | 257 | - | 257 |
| General Supplies | 1,783 | - | 1,783 | - | 1,783 |
| Textbooks | 150 | - | 150 | - | 150 |
| Total Bilingual Education | 250,966 | 27,985 | 278,951 | 260,796 | 18,155 |
| Vocational Programs - Local Instruction: | | | | | |
| Other Purchased Services | 4,000 | - | 4,000 | 2,247 | 1,753 |
| General Supplies | 4,371 | - | 4,371 | 3,114 | 1,257 |
| Total Vocational Programs-Local Instruction | 8,371 | - | 8,371 | 5,361 | 3,010 |
| School Sponsored Cocurricular Activities: | | | | | |
| Salaries | 318,889 | 70,482 | 389,371 | 387,597 | 1,774 |
| Purchased Services | 10,000 | 1,278 | 11,278 | 10,608 | 670 |
| Total School Sponsored Cocurricular Activities | 328,889 | 71,760 | 400,649 | 398,205 | 2,444 |
| School Sponsored Athletics - Instruction: | | | | | |
| Salaries | 310,000 | 14,072 | 324,072 | 324,071 | 1 |
| Purchased Services | 70,883 | 25,389 | 96,272 | 96,020 | 252 |
| Supplies and Materials | 100,480 | (16,435) | 84,045 | 74,145 | 9,900 |
| Total School Sponsored Athletics - Instruction | 481,363 | 23,026 | 504,389 | 494,236 | 10,153 |
| Before/After School Programs: | | | | | |
| Salaries | 207,753 | (48,107) | 159,646 | 131,421 | 28,225 |
| Teacher Tutoring | 15,000 | 5,000 | 20,000 | 21,916 | (1,916) |
| Other Salaries for Instruction | 1,000 | 518 | 1,518 | 1,518 | - |
| Total Before/After School Programs | 223,753 | (42,589) | 181,164 | 154,855 | 26,309 |
| Summer School - Instruction: | | | | | |
| Salaries | 108,968 | (11,496) | 97,472 | 96,542 | 930 |
| Salaries of Principals & Assistant Principals | 2,645 | - | 2,645 | - | 2,645 |
| Total Summer School - Instruction | 111,613 | (11,496) | 100,117 | 96,542 | 3,575 |
| Total - Instruction | 39,098,832 | 91,509 | 39,190,341 | 37,999,804 | 1,190,537 |
| Undistributed Expenditures: | | | | | |
| Instruction: | | | | | |
| Tuition to Other LEA's - State Regular | 81,126 | 204,877 | 286,003 | 256,375 | 29,628 |
| Tuition to Other LEA's - State Special | - | 47,658 | 47,658 | 45,011 | 2,647 |
| Tuition to County Vocational School District - Regular | 747,040 | 33,455 | 780,495 | 780,495 | - |
| Tuition to County Vocational School District - Special | 86,722 | - | 86,722 | 86,721 | 1 |
| Tuition to CSSD & Regional Day School | 1,889,576 | (230,313) | 1,659,263 | 1,630,218 | 29,045 |
| Tuition to Private Schools for the Handicapped - State | 685,870 | (75,000) | 610,870 | 564,078 | 46,792 |
| Tuition - State Facilities | 161,530 | - | 161,530 | 161,530 | - |
| Tuition - Other | 160,000 | 166,038 | 326,038 | 315,662 | 10,376 |
| Total Undistributed Expenditures - Instruction | 3,811,864 | 146,715 | 3,958,579 | 3,840,090 | 118,489 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-----------------|-----------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Attendance & Social Work Services: | | | | | |
| Salaries | 135,501 | 34,275 | 169,776 | 166,713 | 3,063 |
| Salaries of Family Liaisons & Comm. Parent Inv. Specialists | 107,319 | 1,604 | 108,923 | 108,047 | 876 |
| Total Attendance & Social Work Services | 242,820 | 35,879 | 278,699 | 274,760 | 3,939 |
| Health Services: | | | | | |
| Salaries | 970,694 | 53,395 | 1,024,089 | 962,631 | 61,458 |
| Purchased Professional&Technical Services | 49,224 | - | 49,224 | 21,549 | 27,675 |
| Other Purchased Services | 408,825 | 37,900 | 446,725 | 425,831 | 20,894 |
| Supplies and Materials | 50,532 | 2,300 | 52,832 | 39,578 | 13,254 |
| Total Health Services | 1,479,275 | 93,595 | 1,572,870 | 1,449,589 | 123,281 |
| Other Support Services - Students - Related Services: | | | | | |
| Salaries | 903,021 | 13,175 | 916,196 | 910,348 | 5,848 |
| Purchased Technical Services | - | 9,500 | 9,500 | 9,500 | - |
| Supplies and Materials | 15,000 | - | 15,000 | 9,202 | 5,798 |
| Total Other Support Services - Students - Related - Services | 918,021 | 22,675 | 940,696 | 929,050 | 11,646 |
| Other Support Services - Students - Extra Services: Purchased Professional/Educational Services | 1,510,000 | (62,344) | 1,447,656 | 1,406,407 | 41,249 |
| Total Other Support Services - Students - Extra Services | 1,510,000 | (62,344) | 1,447,656 | 1,406,407 | 41,249 |
| Other Support Services - Students - Regular: | | | | | |
| Salaries of Other Professional Staff | 1,617,124 | (83,256) | 1,533,868 | 1,502,794 | 31,074 |
| Purchased Professional/Educational Services | 1,900 | 22,500 | 24,400 | 21,388 | 3,012 |
| Purchased Technical Services | 3,500 | - | 3,500 | - | 3,500 |
| Other Purchased Services | 5,275 | - | 5,275 | 2,096 | 3,179 |
| Supplies and Materials | 32,609 | (1,278) | 31,331 | 13,674 | 17,657 |
| Total Other Support Services - Students - Regular | 1,660,408 | (62,034) | 1,598,374 | 1,539,952 | 58,422 |
| Other Support Services - Students - Special Services: | | | | | |
| Salaries of Other Professional Staff | 2,483,681 | (42,139) | 2,441,542 | 2,373,845 | 67,697 |
| Salaries of Secretarial & Clerical Assistants | 394,930 | 7,290 | 402,220 | 401,521 | 699 |
| Purchased Professional/ Educational Services | 100,000 | 72,550 | 172,550 | 128,634 | 43,916 |
| Miscellaneous Purchased Services | 55,000 | (25,000) | 30,000 | 22,295 | 7,705 |
| Supplies and Materials | 75,000 | (7,074) | 67,926 | 46,411 | 21,515 |
| Other Objects | 2,000 | - | 2,000 | - | 2,000 |
| Total Other Support Services - Students - Special - Services | 3,110,611 | 5,627 | 3,116,238 | 2,972,706 | 143,532 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|---------------------|------------------|------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | |
| Salaries of Supervisors of Instruction | 1,106,928 | 170,578 | 1,277,506 | 1,277,506 | - |
| Salaries of Other Professional Staff | 146,542 | (17,972) | 128,570 | 122,950 | 5,620 |
| Salaries of Secretarial & Clerical Assistants | 48,884 | 45,773 | 94,657 | 94,175 | 482 |
| Unused Vacation Pay to Term./Retired Staff | - | 8,748 | 8,748 | 8,748 | - |
| Salaries of Facilitators, Math & Literacy | 172,606 | 7,562 | 180,168 | 180,167 | 1 |
| Purchased Professional/Educational Services | 304,127 | 4,921 | 309,048 | 308,872 | 176 |
| Other Purchased Services | 94,460 | (74,414) | 20,046 | 20,044 | 2 |
| Supplies and Materials | 88,875 | 51,021 | 139,896 | 125,560 | 14,336 |
| Total Improvement of Instruction Services/Other Support Services Instructional Staff | 1,962,422 | 196,217 | 2,158,639 | 2,138,022 | 20,617 |
| Educational Media Services/School Library: | | | | | |
| Salaries | 1,248,868 | 154,055 | 1,402,923 | 1,370,881 | 32,042 |
| Salaries of Technology Coordinators | 72,823 | 90,538 | 163,361 | 155,130 | 8,231 |
| Purchased Professional&Technical Services | 313,077 | 602,185 | 915,262 | 618,266 | 296,996 |
| Other Purchased Services | 23,785 | 1,967 | 25,752 | 16,698 | 9,054 |
| Supplies and Materials | 1,964,680 | 323,011 | 2,287,691 | 1,381,103 | 906,588 |
| Total Educational Media Services/ School Library | 3,623,233 | 1,171,756 | 4,794,989 | 3,542,078 | 1,252,911 |
| 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 | 233,275 | (6,780) | 226,495 | 219,654 | 6,841 |
| Legal Services | 125,000 | - | 125,000 | 79,268 | 45,732 |
| Audit Fees | 40,000 | 5,000 | 45,000 | 44,934 | 66 |
| Architectural/Engineering Fees | 80,000 | (6,000) | 74,000 | 38,575 | 35,425 |
| Other Purchased Professional Services | 75,000 | 6,000 | 81,000 | 77,713 | 3,287 |
| Telephone/Communications | 436,000 | (203,589) | 232,411 | 65,431 | 166,980 |
| BOE Other Purchased Services | 4,000 | - | 4,000 | 3,943 | 57 |
| Other Purchased Services | 94,990 | 79,128 | 174,118 | 158,777 | 15,341 |
| General Supplies | 12,500 | 7,000 | 19,500 | 16,824 | 2,676 |
| Judgments Against School District | 10,000 | 5,465 | 15,465 | 15,464 | 1 |
| BOE Membership Dues & Fees | 27,000 | - | 27,000 | 25,330 | 1,670 |
| Total Support Services General Administration | 1,137,765 | (113,776) | 1,023,989 | 745,913 | 278,076 |
| Support Services School Administration: | | | | | |
| Salaries of Principals&Assistant Principals | 1,775,400 | 64,617 | 1,840,017 | 1,804,162 | 35,855 |
| Salaries of Secretarial & Clerical Assistants | 904,081 | 8,238 | 912,319 | 884,402 | 27,917 |
| Other Salaries | 305,253 | (4,164) | 301,089 | 286,581 | 14,508 |
| Unused Vacation Pay to Term./Retired Staff | - | 17,614 | 17,614 | 17,614 | - |
| Other Purchased Services | 13,610 | (400) | 13,210 | 1,899 | 11,311 |
| Supplies and Materials | 25,096 | 115 | 25,211 | 12,727 | 12,484 |
| Total Support Services School Administration | 3,023,440 | 86,020 | 3,109,460 | 3,007,385 | 102,075 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|------------------|------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Central Services: | | | | | |
| Salaries | 931,725 | 58,656 | 990,381 | 990,380 | 1 |
| Purchased Professional Services | 35,600 | (1,905) | 33,695 | 18,390 | 15,305 |
| Purchased Technical Services | 24,800 | - | 24,800 | 24,012 | 788 |
| Other Purchased Services | 17,220 | 2,900 | 20,120 | 14,983 | 5,137 |
| Supplies and Materials | 179,855 | (64,737) | 115,118 | 90,632 | 24,486 |
| Expenditures | 62,300 | 8,429 | 70,729 | 64,073 | 6,656 |
| Total Central Services | 1,251,500 | 3,343 | 1,254,843 | 1,202,470 | 52,373 |
| Administrative Information Technology: | | | | | |
| Salaries | 540,221 | 4,433 | 544,654 | 544,654 | - |
| Unused Vacation Pay to Term./Retired Staff | - | 6,637 | 6,637 | 6,636 | 1 |
| Purchased Technical Services | 145,281 | 8,860 | 154,141 | 85,163 | 68,978 |
| Total Administrative Information Technology | 685,502 | 19,930 | 705,432 | 636,453 | 68,979 |
| Allowable Maintenance for School Facilities: | | | | | |
| Salaries | - | 265,150 | 265,150 | 265,150 | - |
| Cleaning, Repair & Maintenance Services | 10,000 | (10,000) | - | - | - |
| Total Allowable Maintenance for School Facilities | 10,000 | 255,150 | 265,150 | 265,150 | - |
| Custodial Services: | | | | | |
| Salaries | 3,432,077 | (281,929) | 3,150,148 | 3,147,703 | 2,445 |
| Unused Vacation Pay to Term./Retired Staff | - | 12,935 | 12,935 | 12,935 | - |
| Purchased Professional&Technical Services | 89,500 | (20,789) | 68,711 | 58,831 | 9,880 |
| Cleaning, Repair & Maintenance Services | 629,000 | 555,006 | 1,184,006 | 579,552 | 604,454 |
| Other Purchased Property Services | 122,000 | - | 122,000 | 121,374 | 626 |
| Insurance | 625,000 | (94,751) | 530,249 | 530,249 | - |
| Miscellaneous Purchased Services | 33,700 | (2,000) | 31,700 | 22,701 | 8,999 |
| General Supplies | 784,504 | (89,223) | 695,281 | 657,579 | 37,702 |
| Energy (Electricity) | 1,190,000 | 60,000 | 1,250,000 | 1,249,256 | 744 |
| Energy (Gas) | 460,000 | (108,427) | 351,573 | 320,015 | 31,558 |
| Other Objects | 12,001 | 27,000 | 39,001 | 38,027 | 974 |
| Total Custodial Services | 7,377,782 | 57,822 | 7,435,604 | 6,738,222 | 697,382 |
| Care & Upkeep of Grounds: | | | | | |
| Salaries | 145,411 | 5,640 | 151,051 | 136,140 | 14,911 |
| Total Care and Upkeep of Grounds | 145,411 | 5,640 | 151,051 | 136,140 | 14,911 |
| Security: | | | | | |
| Salaries | 1,045,829 | 29,926 | 1,075,755 | 1,033,993 | 41,762 |
| Purchased Professional&Technical Services | 45,000 | 120,374 | 165,374 | 8,159 | 157,215 |
| Cleaning, Repair & Maintenance Services | 8,000 | (1,500) | 6,500 | 1,045 | 5,455 |
| General Supplies | 161,000 | 79,552 | 240,552 | 45,043 | 195,509 |
| Total Security | 1,259,829 | 228,352 | 1,488,181 | 1,088,240 | 399,941 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|--------------------|--------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| Student Transportation Services: | | | | | |
| Salaries for Pupil Transportation (Between Home & School) - Regular | 2,003,614 | (310,545) | 1,693,069 | 1,632,248 | 60,821 |
| Salaries for Pupil Transportation (Between Home & School) - Special Education | 960,828 | 97,424 | 1,058,252 | 1,048,465 | 9,787 |
| Cleaning, Repair & Maintenance Services | 150,000 | 31,397 | 181,397 | 101,812 | 79,585 |
| Contracted Services (Between Home & School) Vendors | 550,000 | 35,338 | 585,338 | 576,325 | 9,013 |
| Contracted Services (Aid in Lieu of Payments) - Nonpublic Schools | 80,000 | - | 80,000 | 71,162 | 8,838 |
| Miscellaneous Purchased Services - Transportation | 104,703 | (2,000) | 102,703 | 77,037 | 25,666 |
| Supplies and Materials | 807,000 | (83,146) | 723,854 | 630,446 | 93,408 |
| Miscellaneous Expenditures | 3,000 | - | 3,000 | 1,246 | 1,754 |
| Total Student Transportation Services | 4,659,145 | (231,532) | 4,427,613 | 4,138,741 | 288,872 |
| Unallocated Benefits Employee Benefits: | | | | | |
| Social Security | 1,700,000 | - | 1,700,000 | 1,652,782 | 47,218 |
| PERS Contributions | 1,994,085 | (126,390) | 1,867,695 | 1,867,695 | - |
| DCRP Contributions | - | 62,000 | 62,000 | 57,442 | 4,558 |
| Workmen's Compensation | 959,103 | (10,764) | 948,339 | 948,339 | - |
| Health Benefits | 18,858,123 | (1,986,326) | 16,871,797 | 16,415,146 | 456,651 |
| Tuition Reimbursements | 130,000 | - | 130,000 | 86,375 | 43,625 |
| Medical Waivers | - | 107,042 | 107,042 | 107,042 | - |
| Unused Vacation Pay to Term./Retired Staff | 333,096 | 47,489 | 380,585 | 380,584 | 1 |
| Total Unallocated Benefits - Employee Benefits | 23,974,407 | (1,906,949) | 22,067,458 | 21,515,405 | 552,053 |
| Nonbudgeted: | | | | | |
| On-Behalf TPAF: | | | | | |
| Post-Retirement Medical Contributions | - | - | - | 3,991,603 | (3,991,603) |
| Normal Pension Contributions | - | - | - | 4,790,532 | (4,790,532) |
| Long-Term Disability Insurance | - | - | - | 8,401 | (8,401) |
| Reimbursed TPAF Social Security Contributions | - | - | - | 3,193,038 | (3,193,038) |
| Total Undistributed Expenditures | 61,861,360 | (47,914) | 61,813,446 | 69,550,347 | (7,736,901) |
| Total Expenditures - Current Expense | 100,960,192 | 43,595 | 101,003,787 | 107,550,151 | (6,546,364) |
| 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 | 5,955 | 42,847 | 48,802 | 44,223 | 4,579 |
| Grades 6 - 8 | 7,613 | (400) | 7,213 | - | 7,213 |
| Grades 9 - 12 | 11,200 | - | 11,200 | 9,670 | 1,530 |
| Multiple Disabilities | 1,000 | (1,000) | - | - | - |
| Resource Room | 1,000 | (1,000) | - | - | - |
| Undistributed Expenditures: | | | | | |
| Health Services | - | 10,358 | 10,358 | 10,358 | - |
| Other Support Services - Students | - | 2,140 | 2,140 | 1,023 | 1,117 |
| Other Support Services - Instructional Staff | 17,238 | 275,185 | 292,423 | 139,475 | 152,948 |
| Administrative Information Technology | 6,474 | 9,594 | 16,068 | 12,421 | 3,647 |
| Custodial Services | 30,000 | 8,715 | 38,715 | 35,091 | 3,624 |
| Security | 25,000 | 101,511 | 126,511 | 30,551 | 95,960 |
| Student Transportation: | | | | | |
| Non-Instructional Transportation | 20,000 | - | 20,000 | 7,069 | 12,931 |
| School Bus - Regular | - | 360,000 | 360,000 | 353,978 | 6,022 |
| School Bus - Special | - | 66,405 | 66,405 | 61,219 | 5,186 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|---------------------|-----------------|---------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | | |
| Total Equipment | 126,230 | 874,355 | 1,000,585 | 705,078 | 295,507 |
| Facilities Acquisition & Construction Services: | | | | | |
| Other Purchased Professional/Technical Services | - | 109,493 | 109,493 | 92,222 | 17,271 |
| Construction Services | 5,181,928 | (3,761,706) | 1,420,222 | 1,117,933 | 302,289 |
| Total Facilities Acquisition & Construction Services | 5,181,928 | (3,652,213) | 1,529,715 | 1,210,155 | 319,560 |
| Total Capital Outlay | 5,308,158 | (2,777,858) | 2,530,300 | 1,915,233 | 615,067 |
| Total Expenditures | 106,268,350 | (2,734,263) | 103,534,087 | 109,465,384 | (5,931,297) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources(Uses) | (7,043,833) | 2,734,263 | (4,309,570) | 3,582,914 | 7,892,484 |
| Other Financing Sources/(Uses): | | | | | |
| Operating Transfer Out - Special Revenue | (705,264) | - | (705,264) | - | 705,264 |
| Operating Transfer Out - Bakery/Catering Program | - | - | - | (11,109) | (11,109) |
| Operating Transfer Out - Capital Projects | - | (4,300,000) | (4,300,000) | (3,636,000) | 664,000 |
| Operating Transfer In-Contribution to Whole School Reform | 55,784,541 | - | 55,784,541 | 54,507,095 | (1,277,446) |
| Operating Transfer Out - Contribution to Whole School Reform | (55,784,541) | - | (55,784,541) | (54,507,095) | 1,277,446 |
| Total Other Financing Sources/(Uses) | (705,264) | (4,300,000) | (5,005,264) | (3,647,109) | 1,358,155 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (7,749,097) | (1,565,737) | (9,314,834) | (64,195) | 9,250,639 |
| Fund Balances, July 1 | 32,458,767 | - | 32,458,767 | 32,458,767 | - |
| Fund Balances, June 30 | \$ 24,709,670 | \$ (1,565,737) | \$ 23,143,933 | \$ 32,394,572 | \$ 9,250,639 |

RECAPITULATION OF BUDGET TRANSFERS:

| | |
|-------------------------|---------------------|
| Prior Year Encumbrances | \$ 1,565,737 |
| Total | <u>\$ 1,565,737</u> |

RECAPITULATION OF FUND BALANCE:

| | |
|---|----------------------|
| Restricted Fund Balance: | |
| Tuition Reserve | \$ 304,299 |
| Tuition Reserve - Designated for Subsequent Year's Expenditures | 100,000 |
| Emergency Reserve | 1,000,000 |
| Maintenance Reserve | 7,050,000 |
| Capital Reserve | 700,000 |
| Capital Reserve - Designated for Subsequent Year's Expenditures | 8,829,806 |
| Excess Surplus | 16,989 |
| Reserve for Impact Aid | 6,764,521 |
| Assigned Fund Balance: | |
| Designated for Subsequent Year's Expenditures | 2,778,767 |
| ARRA/SEMI - Designated for Subsequent Year's Expenditures | 21,233 |
| Year-End Encumbrances | 2,543,465 |
| Unassigned Fund Balance | <u>2,285,492</u> |
| Subtotal | <u>32,394,572</u> |
| Reconciliation to Governmental Funds Statements (GAAP): | |
| Last Two State Aid Payments Not Recognized on GAAP Basis | <u>(8,182,536)</u> |
| Fund Balance per Governmental Funds (GAAP) | <u>\$ 24,212,036</u> |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|---|----------------------|--------------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|--------------------------|----------------------|-----------------------|--------------------------|-----------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Revenues: | | | | | | | | | | | | |
| Local Sources: | | | | | | | | | | | | |
| Local Tax Levy | \$ 13,201,804 | \$ - | \$ 13,201,804 | \$ - | \$ - | \$ 13,201,804 | \$ 13,201,804 | \$ - | \$ 13,201,804 | \$ 13,201,804 | \$ - | \$ 13,201,804 |
| Tuition | 300,000 | - | 300,000 | - | - | 300,000 | 300,000 | - | 300,000 | 397,462 | - | 397,462 |
| Transportation | 50,000 | - | 50,000 | - | - | 50,000 | 50,000 | - | 50,000 | 2,016 | - | 2,016 |
| Interest Earned on Maintenance Reserve | 250 | - | 250 | - | - | 250 | 250 | - | 250 | - | - | - |
| Interest Earned on Capital Reserve | 500 | - | 500 | - | - | 500 | 500 | - | 500 | 796,097 | - | 796,097 |
| Miscellaneous | 547,754 | - | 547,754 | - | - | 547,754 | 547,754 | - | 547,754 | - | - | - |
| Total Local Sources | 14,100,308 | - | 14,100,308 | - | - | 14,100,308 | 14,100,308 | - | 14,100,308 | 14,397,379 | - | 14,397,379 |
| State Sources: | | | | | | | | | | | | |
| Categorical Special Education Aid | 2,658,413 | - | 2,658,413 | - | - | 2,658,413 | 2,658,413 | - | 2,658,413 | 2,658,413 | - | 2,658,413 |
| Equalization Aid | 44,597,100 | - | 44,597,100 | - | - | 44,597,100 | 44,597,100 | - | 44,597,100 | 44,597,100 | - | 44,597,100 |
| Categorical Security Aid | 1,276,133 | - | 1,276,133 | - | - | 1,276,133 | 1,276,133 | - | 1,276,133 | 1,276,133 | - | 1,276,133 |
| Adjustment Aid | 32,390,229 | - | 32,390,229 | - | - | 32,390,229 | 32,390,229 | - | 32,390,229 | 32,390,229 | - | 32,390,229 |
| Categorical Transportation Aid | 2,475,800 | - | 2,475,800 | - | - | 2,475,800 | 2,475,800 | - | 2,475,800 | 2,475,800 | - | 2,475,800 |
| School Choice Aid | 72,160 | - | 72,160 | - | - | 72,160 | 72,160 | - | 72,160 | 72,160 | - | 72,160 |
| 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 |
| Professional Learning Community Aid | 44,720 | - | 44,720 | - | - | 44,720 | 44,720 | - | 44,720 | 44,720 | - | 44,720 |
| Extraordinary Aid | 112,368 | - | 112,368 | - | - | 112,368 | 112,368 | - | 112,368 | 363,498 | - | 363,498 |
| Nonpublic Transportation Aid | - | - | - | - | - | - | - | - | - | 12,006 | - | 12,006 |
| Nonbudgeted: | | | | | | | | | | | | |
| On-Behalf TPAF: | | | | | | | | | | | | |
| Post-Retirement Medical Contributions | - | - | - | - | - | - | - | - | - | 3,991,603 | - | 3,991,603 |
| Normal Pension Contributions | - | - | - | - | - | - | - | - | - | 4,790,532 | - | 4,790,532 |
| Long-Term Disability Insurance | - | - | - | - | - | - | - | - | - | 8,401 | - | 8,401 |
| Reimbursed TPAF Social Security Contributions | - | - | - | - | - | - | - | - | - | 3,193,038 | - | 3,193,038 |
| Total State Sources | 83,721,963 | - | 83,721,963 | - | - | 83,721,963 | 83,721,963 | - | 83,721,963 | 95,968,673 | - | 95,968,673 |
| Federal Sources: | | | | | | | | | | | | |
| PL 81-874 Impact Aid | 1,250,000 | - | 1,250,000 | - | - | 1,250,000 | 1,250,000 | - | 1,250,000 | 2,081,553 | - | 2,081,553 |
| Medicaid Reimbursement | 152,246 | - | 152,246 | - | - | 152,246 | 152,246 | - | 152,246 | 579,460 | - | 579,460 |
| Medicaid Reimbursement - ARRA/SEMI Funds | - | - | - | - | - | - | - | - | - | 21,233 | - | 21,233 |
| Total Federal Sources | 1,402,246 | - | 1,402,246 | - | - | 1,402,246 | 1,402,246 | - | 1,402,246 | 2,682,246 | - | 2,682,246 |
| Total Revenues | \$ 99,224,517 | \$ - | \$ 99,224,517 | \$ - | \$ - | \$ 99,224,517 | \$ 99,224,517 | \$ - | \$ 99,224,517 | \$ 113,048,298 | \$ - | \$ 113,048,298 |
| Expenditures: | | | | | | | | | | | | |
| Current Expense: | | | | | | | | | | | | |
| Instruction - Regular Programs: | | | | | | | | | | | | |
| Salaries of Teachers: | \$ 46,890 | \$ 1,564,707 | \$ 1,611,597 | \$ (1,460) | \$ 71,686 | \$ 70,226 | \$ 45,430 | \$ 1,656,393 | \$ 1,681,823 | \$ 28,855 | \$ 1,610,637 | \$ 1,639,492 |
| Preschool/Kindergarten | 575,850 | 9,563,203 | 10,139,053 | (293,405) | 165,728 | (127,677) | 282,445 | 9,728,931 | 10,011,376 | 212,951 | 9,565,175 | 9,778,126 |
| Grades 1 - 5 | 109,923 | 5,507,079 | 5,617,002 | 17,965 | 77,279 | 95,244 | 127,888 | 5,584,358 | 5,712,246 | 103,687 | 5,530,495 | 5,634,182 |
| Grades 6 - 8 | 158,873 | 6,460,286 | 6,619,159 | 9,792 | 43,182 | 52,974 | 168,665 | 6,503,468 | 6,672,133 | 135,117 | 6,488,287 | 6,623,404 |
| Grades 9 - 12 | - | - | - | - | - | - | - | - | - | - | - | - |
| Regular Programs - Home Instruction: | 147,500 | - | 147,500 | 20,129 | - | 20,129 | 167,629 | - | 167,629 | 167,629 | - | 167,629 |
| Salaries of Teachers | - | - | - | 17,242 | - | 17,242 | 17,242 | - | 17,242 | 17,241 | - | 17,241 |
| Purchased Professional/Educational Services | 10,000 | - | 10,000 | (898) | - | (898) | 9,102 | - | 9,102 | 4,618 | - | 4,618 |
| Other Purchased Services | - | - | - | - | - | - | - | - | - | - | - | - |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | 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 |
| Regular Programs - Undistributed Instruction: | | | | | | | | | | | | |
| Other Salaries for Instruction | 31,379 | 651,907 | 683,286 | 19,580 | (29,486) | (9,906) | 50,959 | 622,421 | 673,380 | 42,064 | 608,963 | 651,027 |
| Purchased Professional/Educational Services | 367,918 | 59,415 | 427,333 | (45,509) | 5,870 | (39,639) | 322,409 | 65,285 | 387,694 | 201,805 | 60,745 | 262,550 |
| Purchased Technical Services | 225,000 | - | 225,000 | - | - | - | 225,000 | - | 225,000 | 212,752 | - | 212,752 |
| Other Purchased Services | 101,764 | 53,517 | 155,281 | 1,645 | 6,550 | 8,195 | 103,409 | 60,067 | 163,476 | 74,933 | 45,782 | 120,715 |
| General Supplies | 147,174 | 895,421 | 1,042,595 | (21,106) | 5,650 | (15,456) | 126,068 | 901,071 | 1,027,139 | 69,742 | 720,225 | 789,967 |
| Textbooks | 8,680 | 81,332 | 90,012 | 51,000 | (13,800) | 37,200 | 59,680 | 67,532 | 127,212 | 55,758 | 64,172 | 119,930 |
| Other Objects | 6,000 | 74,141 | 80,141 | 7,236 | (2,000) | 5,236 | 13,236 | 72,141 | 85,377 | 9,236 | 55,614 | 64,850 |
| Total Regular Programs - Instruction | 1,936,951 | 24,911,008 | 26,847,959 | (217,789) | 330,659 | 112,870 | 1,719,162 | 25,241,667 | 26,960,829 | 1,336,388 | 24,750,095 | 26,086,483 |
| Learning and/or Language Disabilities: | | | | | | | | | | | | |
| Salaries of Teachers | 34,920 | 327,079 | 361,999 | (180) | (38,958) | (39,138) | 34,740 | 288,121 | 322,861 | 19,986 | 284,503 | 304,489 |
| Other Salaries for Instruction | 96,692 | 97,603 | 194,295 | (7,575) | 28,312 | 20,737 | 89,117 | 125,915 | 215,032 | 84,172 | 125,912 | 210,084 |
| Purchased Professional/Educational Services | - | 346 | 346 | - | - | - | - | 346 | 346 | - | 110 | 110 |
| Other Purchased Services | 1,500 | 675 | 2,175 | - | 4,010 | 4,010 | 1,500 | 4,685 | 6,185 | - | 4,010 | 4,010 |
| General Supplies | - | 14,800 | 14,800 | - | (595) | (595) | - | 14,205 | 14,205 | - | 6,417 | 6,417 |
| Textbooks | - | 6,500 | 6,500 | - | - | - | - | 6,500 | 6,500 | - | - | - |
| Other Objects | - | 1,000 | 1,000 | - | - | - | - | 1,000 | 1,000 | - | - | - |
| Total Learning and/or Language Disabilities | 133,112 | 448,003 | 581,115 | (7,755) | (7,231) | (14,986) | 125,357 | 440,772 | 566,129 | 104,158 | 420,952 | 525,110 |
| Behavioral Disabilities: | | | | | | | | | | | | |
| Salaries of Teachers | - | 314 | 314 | - | - | - | - | 314 | 314 | - | - | - |
| Total Behavioral Disabilities | - | 314 | 314 | - | - | - | - | 314 | 314 | - | - | - |
| Multiple Disabilities: | | | | | | | | | | | | |
| Salaries of Teachers | 33,815 | 1,132,558 | 1,166,373 | 10,000 | (134,094) | (124,094) | 43,815 | 998,464 | 1,042,279 | 39,782 | 992,462 | 1,032,244 |
| Other Salaries for Instruction | 13,500 | 737,639 | 751,139 | 3,500 | (62,524) | (59,024) | 17,000 | 675,115 | 692,115 | 10,798 | 667,592 | 678,390 |
| Purchased Professional/Educational Services | - | - | - | - | 200 | 200 | - | 200 | 200 | - | 198 | 198 |
| Other Purchased Services | 3,000 | 1,399 | 4,399 | - | 1,399 | 4,399 | 3,000 | 1,399 | 4,399 | 145 | 311 | 456 |
| General Supplies | - | 37,406 | 37,406 | - | 10,843 | 10,843 | - | 48,249 | 48,249 | - | 37,192 | 37,192 |
| Textbooks | - | 10,650 | 10,650 | - | (5,000) | (5,000) | - | 5,650 | 5,650 | - | - | - |
| Other Objects | - | 2,850 | 2,850 | - | - | - | - | 2,850 | 2,850 | - | 400 | 400 |
| Total Multiple Disabilities | 50,315 | 1,922,502 | 1,972,817 | 13,500 | (190,575) | (177,075) | 63,815 | 1,731,927 | 1,795,742 | 50,725 | 1,698,155 | 1,748,880 |
| Resource Room: | | | | | | | | | | | | |
| Salaries of Teachers | 142,378 | 5,624,749 | 5,767,127 | (26,500) | (6,502) | (33,002) | 115,878 | 5,618,247 | 5,734,125 | 98,413 | 5,605,655 | 5,704,068 |
| Other Salaries for Instruction | 7,000 | 769,938 | 776,938 | 16,500 | 35,218 | 51,718 | 23,500 | 805,156 | 828,656 | 15,666 | 801,523 | 817,189 |
| Purchased Professional Services | - | 12,010 | 12,010 | - | - | - | - | 12,010 | 12,010 | - | 507 | 507 |
| Other Purchased Services | 4,000 | 8,675 | 12,675 | - | 3,905 | 3,905 | 4,000 | 8,675 | 12,675 | 1,773 | 360 | 2,133 |
| General Supplies | 5,000 | 35,735 | 40,735 | - | 39,640 | 44,640 | 5,000 | 1,655 | 1,655 | 2,436 | 30,188 | 32,624 |
| Textbooks | - | 19,155 | 19,155 | - | (17,500) | (17,500) | - | 1,655 | 1,655 | - | - | - |
| Other Objects | - | 1,000 | 1,000 | - | - | - | - | 1,000 | 1,000 | - | - | - |
| Total Resource Room | 158,378 | 6,471,262 | 6,629,640 | (10,000) | 15,121 | 5,121 | 148,378 | 6,486,383 | 6,634,761 | 118,288 | 6,438,233 | 6,556,521 |
| Preschool Disabilities - Full Time: | | | | | | | | | | | | |
| Salaries of Teachers | 23,732 | 223,065 | 246,797 | 1,000 | (28,639) | (27,639) | 24,732 | 194,426 | 219,158 | 14,335 | 194,425 | 208,760 |
| Other Salaries for Instruction | 15,500 | 221,090 | 236,590 | 255 | 11,708 | 11,963 | 15,755 | 232,798 | 248,553 | 8,085 | 232,581 | 240,666 |
| Other Purchased Services | 1,000 | - | 1,000 | - | - | - | 1,000 | - | 1,000 | - | - | - |
| General Supplies | 10,600 | - | 10,600 | 22 | - | 22 | 10,622 | - | 10,622 | 4,561 | - | 4,561 |
| Other Objects | 2,500 | - | 2,500 | - | - | - | 2,500 | - | 2,500 | - | - | - |
| Total Preschool Handicapped - Full Time | 53,332 | 444,155 | 497,487 | 1,277 | (16,931) | (15,654) | 54,609 | 427,224 | 481,833 | 26,981 | 427,006 | 453,987 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|--|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Total Special Education | 395,137 | 9,286,236 | 9,681,373 | (2,978) | (199,616) | (202,594) | 392,159 | 9,086,620 | 9,478,779 | 300,152 | 8,984,346 | 9,284,498 |
| Basic Skills/Remedial: | | | | | | | | | | | | |
| Salaries of Teachers | - | 1,060,901 | 1,060,901 | - | (127,613) | (127,613) | - | 933,288 | 933,288 | - | 899,641 | 899,641 |
| Other Salaries for Instruction | - | 97,644 | 97,644 | 76,359 | 161,836 | 238,195 | 76,359 | 259,480 | 335,839 | 69,856 | 246,842 | 316,698 |
| Other Purchased Services | - | 4,000 | 4,000 | 1,965 | - | 1,965 | 1,965 | 4,000 | 5,965 | 1,965 | - | 1,965 |
| General Supplies | - | 2,000 | 2,000 | - | - | - | - | 2,000 | 2,000 | - | 524 | 524 |
| Total Basic Skills Remedial | - | 1,164,545 | 1,164,545 | 78,324 | 34,223 | 112,547 | 78,324 | 1,198,768 | 1,277,092 | 71,821 | 1,147,007 | 1,218,828 |
| Bilingual Education: | | | | | | | | | | | | |
| Salaries of Teachers | 2,465 | 246,311 | 248,776 | - | 27,985 | 27,985 | 2,465 | 274,296 | 276,761 | - | 260,796 | 260,796 |
| Other Purchased Services | - | 257 | 257 | - | - | - | - | 257 | 257 | - | - | - |
| General Supplies | - | 1,783 | 1,783 | - | - | - | - | 1,783 | 1,783 | - | - | - |
| Textbooks | - | 150 | 150 | - | - | - | - | 150 | 150 | - | - | - |
| Total Bilingual Education | 2,465 | 248,501 | 250,966 | - | 27,985 | 27,985 | 2,465 | 276,486 | 278,951 | - | 260,796 | 260,796 |
| Vocational Programs - Local Instruction: | | | | | | | | | | | | |
| Other Purchased Services | 4,000 | - | 4,000 | - | - | - | 4,000 | - | 4,000 | 2,247 | - | 2,247 |
| General Supplies | 4,371 | - | 4,371 | - | - | - | 4,371 | - | 4,371 | 3,114 | - | 3,114 |
| Total Vocational Programs - Local Instruction | 8,371 | - | 8,371 | - | - | - | 8,371 | - | 8,371 | 5,361 | - | 5,361 |
| School Sponsored Co-curricular Activities: | | | | | | | | | | | | |
| Salaries | 370 | 318,519 | 318,889 | 85 | 70,397 | 70,482 | 455 | 388,916 | 389,371 | 454 | 387,143 | 387,597 |
| Purchased Services | 10,000 | - | 10,000 | 1,278 | - | 1,278 | 11,278 | - | 11,278 | 10,608 | - | 10,608 |
| Total School Sponsored Co-curricular Activities | 10,370 | 318,519 | 328,889 | 1,363 | 70,397 | 71,760 | 11,733 | 388,916 | 400,649 | 11,062 | 387,143 | 398,205 |
| School Sponsored Athletics - Instruction: | | | | | | | | | | | | |
| Salaries | 310,000 | - | 310,000 | 14,072 | - | 14,072 | 324,072 | - | 324,072 | 324,071 | - | 324,071 |
| Purchased Services | 70,883 | - | 70,883 | 25,389 | - | 25,389 | 96,272 | - | 96,272 | 96,020 | - | 96,020 |
| Supplies and Materials | 100,480 | - | 100,480 | (16,435) | - | (16,435) | 84,045 | - | 84,045 | 74,145 | - | 74,145 |
| Total School Sponsored Athletics - Instruction | 481,363 | - | 481,363 | 23,026 | - | 23,026 | 504,389 | - | 504,389 | 494,236 | - | 494,236 |
| Before/After School Programs: | | | | | | | | | | | | |
| Salaries | - | 207,753 | 207,753 | - | (48,107) | (48,107) | - | 159,646 | 159,646 | - | 131,421 | 131,421 |
| Teacher Tutoring | - | 15,000 | 15,000 | - | 5,000 | 5,000 | - | 20,000 | 20,000 | - | 21,916 | 21,916 |
| Other Salaries for Instruction | - | 1,000 | 1,000 | - | 518 | 518 | - | 1,518 | 1,518 | - | 1,518 | 1,518 |
| Total Before/After School Programs | - | 223,753 | 223,753 | - | (42,589) | (42,589) | - | 181,164 | 181,164 | - | 154,855 | 154,855 |
| Summer School - Instruction: | | | | | | | | | | | | |
| Salaries | 37,000 | 71,968 | 108,968 | (11,296) | (200) | (11,496) | 25,704 | 71,768 | 97,472 | 25,703 | 70,839 | 96,542 |
| Salaries of Principals & Assistant Principals | - | 2,645 | 2,645 | - | - | - | - | 2,645 | 2,645 | - | - | - |
| Total Summer School - Instruction | 37,000 | 74,613 | 111,613 | (11,296) | (200) | (11,496) | 25,704 | 74,413 | 100,117 | 25,703 | 70,839 | 96,542 |
| Total - Instruction | 2,871,657 | 36,227,175 | 39,098,832 | (129,350) | 220,859 | 91,509 | 2,742,307 | 36,448,034 | 39,190,341 | 2,244,723 | 35,755,081 | 37,999,804 |
| Undistributed Expenditures: | | | | | | | | | | | | |
| Instruction: | | | | | | | | | | | | |
| Tuition to Other LEA's - State Regular | 81,126 | - | 81,126 | 204,877 | - | 204,877 | 286,003 | - | 286,003 | 256,375 | - | 256,375 |
| Tuition to Other LEA's - State Special | - | - | - | 47,658 | - | 47,658 | 47,658 | - | 47,658 | 45,011 | - | 45,011 |
| Tuition to County Vocational School District - Regular | 747,040 | - | 747,040 | 33,455 | - | 33,455 | 780,495 | - | 780,495 | 780,495 | - | 780,495 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | 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 |
| Undistributed Expenditures - Instruction (continued): | | | | | | | | | | | | |
| Tuition to County Vocational School District - Special | 86,722 | - | 86,722 | - | - | - | 86,722 | - | 86,722 | 86,721 | - | 86,721 |
| Tuition to CSSD & Regional Day School | 1,889,576 | - | 1,889,576 | (230,313) | - | (230,313) | 1,659,263 | - | 1,659,263 | 1,659,218 | - | 1,659,218 |
| Tuition to Private Schools for the Handicapped - State | 685,870 | - | 685,870 | (75,000) | - | (75,000) | 610,870 | - | 610,870 | 564,078 | - | 564,078 |
| Tuition - State Facilities | 161,530 | - | 161,530 | - | - | - | 161,530 | - | 161,530 | 161,530 | - | 161,530 |
| Tuition - Other | 160,000 | - | 160,000 | 166,038 | - | 166,038 | 326,038 | - | 326,038 | 315,662 | - | 315,662 |
| Total Undistributed Expenditures - Instruction | 3,811,864 | - | 3,811,864 | 146,715 | - | 146,715 | 3,958,579 | - | 3,958,579 | 3,840,090 | - | 3,840,090 |
| Attendance & Social Work Services: | | | | | | | | | | | | |
| Salaries | 134,100 | 1,401 | 135,501 | 34,275 | - | 34,275 | 168,375 | 1,401 | 169,776 | 166,713 | - | 166,713 |
| Salaries of Family Liaisons & Comm. Parent Inv. Specialists | 107,319 | - | 107,319 | 1,604 | - | 1,604 | 108,923 | - | 108,923 | 108,047 | - | 108,047 |
| Total Attendance & Social Work Services | 241,419 | 1,401 | 242,820 | 35,879 | - | 35,879 | 277,298 | 1,401 | 278,699 | 274,760 | - | 274,760 |
| Health Services: | | | | | | | | | | | | |
| Salaries | 127,571 | 843,123 | 970,694 | 22,950 | 30,445 | 53,395 | 150,521 | 873,568 | 1,024,089 | 116,329 | 846,302 | 962,631 |
| Purchased Professional & Technical Services | 47,054 | 2,170 | 49,224 | - | - | - | 47,054 | 2,170 | 49,224 | 21,549 | - | 21,549 |
| Other Purchased Services | 408,500 | 325 | 408,825 | 37,900 | - | 37,900 | 446,400 | 325 | 446,725 | 425,831 | - | 425,831 |
| Supplies and Materials | 18,000 | 32,532 | 50,532 | 2,000 | 300 | 2,300 | 20,000 | 32,832 | 52,832 | 15,643 | 23,935 | 39,578 |
| Total Health Services | 601,125 | 878,150 | 1,479,275 | 62,850 | 30,745 | 93,595 | 663,975 | 908,895 | 1,572,870 | 579,352 | 870,237 | 1,449,589 |
| Other Support Services - Students - Related Services: | | | | | | | | | | | | |
| Salaries | 903,021 | - | 903,021 | 13,175 | - | 13,175 | 916,196 | - | 916,196 | 910,348 | - | 910,348 |
| Purchased Technical Services | - | - | - | 9,500 | - | 9,500 | 9,500 | - | 9,500 | 9,500 | - | 9,500 |
| Supplies and Materials | 15,000 | - | 15,000 | - | - | - | 15,000 | - | 15,000 | 9,202 | - | 9,202 |
| Total Other Support Services - Students - Related - Services | 918,021 | - | 918,021 | 22,675 | - | 22,675 | 940,696 | - | 940,696 | 929,050 | - | 929,050 |
| Other Support Services - Students - Extra Services: | | | | | | | | | | | | |
| Purchased Professional/Educational Services | 1,510,000 | - | 1,510,000 | (62,344) | - | (62,344) | 1,447,656 | - | 1,447,656 | 1,406,407 | - | 1,406,407 |
| Total Other Support Services - Students - Extra Services | 1,510,000 | - | 1,510,000 | (62,344) | - | (62,344) | 1,447,656 | - | 1,447,656 | 1,406,407 | - | 1,406,407 |
| Other Support Services - Students - Regular: | | | | | | | | | | | | |
| Salaries of Other Professional Staff | 94,075 | 1,523,049 | 1,617,124 | 1,968 | (85,224) | (83,256) | 96,043 | 1,437,825 | 1,533,868 | 70,926 | 1,431,868 | 1,502,794 |
| Purchased Professional/Educational Services | - | 1,900 | 1,900 | 22,500 | - | 22,500 | 22,500 | 1,900 | 24,400 | 21,388 | - | 21,388 |
| Purchased Technical Services | - | 3,500 | 3,500 | - | - | - | - | 3,500 | 3,500 | - | - | - |
| Other Purchased Services | 3,000 | 2,275 | 5,275 | - | - | - | 3,000 | 2,275 | 5,275 | 1,606 | 490 | 2,096 |
| Supplies and Materials | 13,000 | 19,609 | 32,609 | (1,500) | 222 | (1,278) | 11,500 | 19,831 | 31,331 | 3,200 | 10,474 | 13,674 |
| Total Other Support Services - Students - Regular | 110,075 | 1,550,333 | 1,660,408 | 22,968 | (85,002) | (62,034) | 133,043 | 1,465,331 | 1,598,374 | 97,120 | 1,442,832 | 1,539,952 |
| Other Support Services - Students - Special Services: | | | | | | | | | | | | |
| Salaries of Other Professional Staff | 2,483,681 | - | 2,483,681 | (42,139) | - | (42,139) | 2,441,542 | - | 2,441,542 | 2,373,845 | - | 2,373,845 |
| Salaries of Secretarial & Clerical Assistants | 394,930 | - | 394,930 | 7,290 | - | 7,290 | 402,220 | - | 402,220 | 401,521 | - | 401,521 |
| Purchased Professional/Educational Services | 100,000 | - | 100,000 | 72,550 | - | 72,550 | 172,550 | - | 172,550 | 128,634 | - | 128,634 |
| Miscellaneous Purchased Services | 55,000 | - | 55,000 | (25,000) | - | (25,000) | 30,000 | - | 30,000 | 22,295 | - | 22,295 |
| Supplies and Materials | 75,000 | - | 75,000 | (7,074) | - | (7,074) | 67,926 | - | 67,926 | 46,411 | - | 46,411 |
| Other Objects | 2,000 | - | 2,000 | - | - | - | 2,000 | - | 2,000 | - | - | - |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | |
|--|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|----------------------|--------------------------|--------------------|
| | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund | Operating Fund 11-13 | Blended Resource Fund 15 | Total General Fund |
| Total Other Support Services - Students - Special Services | 3,110,611 | - | 3,110,611 | 5,627 | - | 5,627 | 3,116,238 | - | 3,116,238 | 2,972,706 | - | 2,972,706 |
| Support Services - Instruction Staff: | | | | | | | | | | | | |
| Salaries of Supervisors of Instruction | 1,106,928 | - | 1,106,928 | 170,578 | - | 170,578 | 1,277,506 | - | 1,277,506 | 1,277,506 | - | 1,277,506 |
| Salaries of Other Professional Staff | 32,653 | 113,889 | 146,542 | 38,138 | (56,110) | (17,972) | 70,791 | 57,779 | 128,570 | 70,781 | 52,169 | 122,950 |
| Salaries of Secretarial & Clerical Assistants | 48,884 | - | 48,884 | 45,773 | - | 45,773 | 94,657 | - | 94,657 | 94,175 | - | 94,175 |
| Unused Vacation Pay to Term/Retired Staff | - | - | - | 8,748 | - | 8,748 | 8,748 | - | 8,748 | 8,748 | - | 8,748 |
| Salaries of Facilitators, Math & Literacy | 172,606 | - | 172,606 | 7,562 | - | 7,562 | 180,168 | - | 180,168 | 180,167 | - | 180,167 |
| Purchased Professional/Educational Services | 304,127 | - | 304,127 | 4,921 | - | 4,921 | 309,048 | - | 309,048 | 308,872 | - | 308,872 |
| Other Purchased Services | 94,460 | - | 94,460 | (74,414) | - | (74,414) | 20,046 | - | 20,046 | 20,044 | - | 20,044 |
| Supplies and Materials | 61,789 | 27,086 | 88,875 | 64,307 | (13,286) | 51,021 | 126,096 | 13,800 | 139,896 | 125,260 | 300 | 125,560 |
| Total Support Services - Instructional Staff | 1,821,447 | 140,975 | 1,962,422 | 265,613 | (69,396) | 196,217 | 2,087,060 | 71,579 | 2,158,639 | 2,085,553 | 52,469 | 2,138,022 |
| Educational Media Services/School Library: | | | | | | | | | | | | |
| Salaries | 299,433 | 949,435 | 1,248,868 | 3,145 | 150,910 | 154,055 | 302,578 | 1,100,345 | 1,402,923 | 291,226 | 1,079,655 | 1,370,881 |
| Salaries of Technology Coordinators | 72,823 | - | 72,823 | 90,538 | - | 90,538 | 163,361 | - | 163,361 | 155,130 | - | 155,130 |
| Purchased Professional & Technical Services | 312,016 | 1,061 | 313,077 | 602,185 | - | 602,185 | 914,201 | 1,061 | 915,262 | 618,266 | - | 618,266 |
| Other Purchased Services | 8,760 | 15,025 | 23,785 | (200) | 2,167 | 1,967 | 8,560 | 17,192 | 25,752 | 4,616 | 12,082 | 16,698 |
| Supplies and Materials | 1,774,442 | 190,238 | 1,964,680 | 320,386 | 2,625 | 323,011 | 2,094,828 | 192,863 | 2,287,691 | 1,233,025 | 148,078 | 1,381,103 |
| Total Educational Media Services/School Library | 2,467,474 | 1,155,759 | 3,623,233 | 1,016,054 | 155,702 | 1,171,756 | 3,483,528 | 1,311,461 | 4,794,989 | 2,302,263 | 1,239,815 | 3,542,078 |
| Instructional Staff Training Services: | | | | | | | | | | | | |
| Purchased Professional/Educational Services | - | 17,925 | 17,925 | - | - | - | - | 17,925 | 17,925 | - | - | - |
| Total Instructional Staff Training Services | - | 17,925 | 17,925 | - | - | - | - | 17,925 | 17,925 | - | - | - |
| Support Services General Administration: | | | | | | | | | | | | |
| Salaries | 233,275 | - | 233,275 | (6,780) | - | (6,780) | 226,495 | - | 226,495 | 219,654 | - | 219,654 |
| Legal Services | 125,000 | - | 125,000 | - | - | - | 125,000 | - | 125,000 | 79,268 | - | 79,268 |
| Audit Fees | 40,000 | - | 40,000 | 5,000 | - | 5,000 | 45,000 | - | 45,000 | 44,934 | - | 44,934 |
| Architectural/Engineering Fees | 80,000 | - | 80,000 | (6,000) | - | (6,000) | 74,000 | - | 74,000 | 38,575 | - | 38,575 |
| Other Purchased Professional Services | 75,000 | - | 75,000 | 6,000 | - | 6,000 | 81,000 | - | 81,000 | 77,713 | - | 77,713 |
| Telephone/Communications | 436,000 | - | 436,000 | (203,589) | - | (203,589) | 232,411 | - | 232,411 | 65,431 | - | 65,431 |
| BOE Other Purchased Services | 4,000 | - | 4,000 | - | - | - | 4,000 | - | 4,000 | 3,943 | - | 3,943 |
| Other Purchased Services | 94,990 | - | 94,990 | 79,128 | - | 79,128 | 174,118 | - | 174,118 | 158,777 | - | 158,777 |
| General Supplies | 10,000 | - | 10,000 | 7,000 | - | 7,000 | 19,500 | - | 19,500 | 16,824 | - | 16,824 |
| Judgements Against School District | 10,000 | - | 10,000 | 5,465 | - | 5,465 | 15,465 | - | 15,465 | 15,464 | - | 15,464 |
| BOE Membership Dues & Fees | 27,000 | - | 27,000 | - | - | - | 27,000 | - | 27,000 | 25,330 | - | 25,330 |
| Total Support Services General Administration | 1,137,765 | - | 1,137,765 | (113,776) | - | (113,776) | 1,023,989 | - | 1,023,989 | 745,913 | - | 745,913 |
| Support Services School Administration: | | | | | | | | | | | | |
| Salaries of Principals & Assistant Principals | 28,000 | 1,747,400 | 1,775,400 | - | 64,617 | 64,617 | 28,000 | 1,812,017 | 1,840,017 | - | 1,804,162 | 1,804,162 |
| Salaries of Secretarial & Clerical Assistants | 96,490 | 807,591 | 904,081 | (10,464) | 18,702 | 8,238 | 86,026 | 826,293 | 912,319 | 58,868 | 825,534 | 884,402 |
| Other Salaries | 13,220 | 292,033 | 305,253 | (1,000) | (3,164) | (4,164) | 12,220 | 288,869 | 301,089 | 3,933 | 282,648 | 286,581 |
| Unused Vacation Pay to Term/Retired Staff | - | - | - | 17,614 | - | 17,614 | 17,614 | - | 17,614 | 17,614 | - | 17,614 |
| Other Purchased Services | 4,500 | 9,110 | 13,610 | - | (400) | (400) | 4,500 | 8,710 | 13,210 | - | 1,899 | 1,899 |
| Supplies and Materials | - | 25,096 | 25,096 | - | 115 | 115 | - | 25,211 | 25,211 | - | 12,727 | 12,727 |
| Total Support Services School Administration | 142,210 | 2,881,230 | 3,023,440 | 6,150 | 79,870 | 86,020 | 148,360 | 2,961,100 | 3,109,460 | 80,415 | 2,926,970 | 3,007,385 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | ORIGINAL BUDGET | | | TRANSFERS | | | FINAL BUDGET | | | ACTUAL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central Services: | | | | | | | | | | | | | Salaries | 931,725 | - | 931,725 | 58,656 | - | 58,656 | 990,381 | - | 990,381 | 990,380 | - | 990,380 | Purchased Professional Services | 35,600 | - | 35,600 | (1,905) | - | (1,905) | 33,695 | - | 33,695 | 18,390 | - | 18,390 | Purchased Technical Services | 24,800 | - | 24,800 | - | - | - | 24,800 | - | 24,800 | 24,012 | - | 24,012 | Other Purchased Services | 17,220 | - | 17,220 | 2,900 | - | 2,900 | 20,120 | - | 20,120 | 14,983 | - | 14,983 | Supplies and Materials | 179,855 | - | 179,855 | (64,737) | - | (64,737) | 115,118 | - | 115,118 | 90,632 | - | 90,632 | Miscellaneous Expenditures | 62,300 | - | 62,300 | 8,429 | - | 8,429 | 70,729 | - | 70,729 | 64,073 | - | 64,073 | Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 |
| Salaries | 931,725 | - | 931,725 | 58,656 | - | 58,656 | 990,381 | - | 990,381 | 990,380 | - | 990,380 | Purchased Professional Services | 35,600 | - | 35,600 | (1,905) | - | (1,905) | 33,695 | - | 33,695 | 18,390 | - | 18,390 | Purchased Technical Services | 24,800 | - | 24,800 | - | - | - | 24,800 | - | 24,800 | 24,012 | - | 24,012 | Other Purchased Services | 17,220 | - | 17,220 | 2,900 | - | 2,900 | 20,120 | - | 20,120 | 14,983 | - | 14,983 | Supplies and Materials | 179,855 | - | 179,855 | (64,737) | - | (64,737) | 115,118 | - | 115,118 | 90,632 | - | 90,632 | Miscellaneous Expenditures | 62,300 | - | 62,300 | 8,429 | - | 8,429 | 70,729 | - | 70,729 | 64,073 | - | 64,073 | Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | |
| Purchased Professional Services | 35,600 | - | 35,600 | (1,905) | - | (1,905) | 33,695 | - | 33,695 | 18,390 | - | 18,390 | Purchased Technical Services | 24,800 | - | 24,800 | - | - | - | 24,800 | - | 24,800 | 24,012 | - | 24,012 | Other Purchased Services | 17,220 | - | 17,220 | 2,900 | - | 2,900 | 20,120 | - | 20,120 | 14,983 | - | 14,983 | Supplies and Materials | 179,855 | - | 179,855 | (64,737) | - | (64,737) | 115,118 | - | 115,118 | 90,632 | - | 90,632 | Miscellaneous Expenditures | 62,300 | - | 62,300 | 8,429 | - | 8,429 | 70,729 | - | 70,729 | 64,073 | - | 64,073 | Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchased Technical Services | 24,800 | - | 24,800 | - | - | - | 24,800 | - | 24,800 | 24,012 | - | 24,012 | Other Purchased Services | 17,220 | - | 17,220 | 2,900 | - | 2,900 | 20,120 | - | 20,120 | 14,983 | - | 14,983 | Supplies and Materials | 179,855 | - | 179,855 | (64,737) | - | (64,737) | 115,118 | - | 115,118 | 90,632 | - | 90,632 | Miscellaneous Expenditures | 62,300 | - | 62,300 | 8,429 | - | 8,429 | 70,729 | - | 70,729 | 64,073 | - | 64,073 | Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Purchased Services | 17,220 | - | 17,220 | 2,900 | - | 2,900 | 20,120 | - | 20,120 | 14,983 | - | 14,983 | Supplies and Materials | 179,855 | - | 179,855 | (64,737) | - | (64,737) | 115,118 | - | 115,118 | 90,632 | - | 90,632 | Miscellaneous Expenditures | 62,300 | - | 62,300 | 8,429 | - | 8,429 | 70,729 | - | 70,729 | 64,073 | - | 64,073 | Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Supplies and Materials | 179,855 | - | 179,855 | (64,737) | - | (64,737) | 115,118 | - | 115,118 | 90,632 | - | 90,632 | Miscellaneous Expenditures | 62,300 | - | 62,300 | 8,429 | - | 8,429 | 70,729 | - | 70,729 | 64,073 | - | 64,073 | Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous Expenditures | 62,300 | - | 62,300 | 8,429 | - | 8,429 | 70,729 | - | 70,729 | 64,073 | - | 64,073 | Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Central Services | 1,251,500 | - | 1,251,500 | 3,343 | - | 3,343 | 1,254,843 | - | 1,254,843 | 1,202,470 | - | 1,202,470 | Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative Information Technology: | | | | | | | | | | | | | Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | 540,221 | - | 540,221 | 4,433 | - | 4,433 | 544,654 | - | 544,654 | 544,654 | - | 544,654 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unused Vacation Pay to Term/Retired Staff | - | - | - | 6,637 | - | 6,637 | 6,637 | - | 6,637 | 6,636 | - | 6,636 | Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchased Technical Services | 145,281 | - | 145,281 | 8,860 | - | 8,860 | 154,141 | - | 154,141 | 85,163 | - | 85,163 | Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Administrative Information Technology | 685,502 | - | 685,502 | 19,930 | - | 19,930 | 705,432 | - | 705,432 | 636,453 | - | 636,453 | Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Allowable Maintenance for School Facilities: | | | | | | | | | | | | | Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | - | - | - | 265,150 | - | 265,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cleaning, Repair & Maintenance Services | 10,000 | - | 10,000 | (10,000) | - | (10,000) | - | - | - | - | - | - | Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Allowable Maintenance for School Facilities | 10,000 | - | 10,000 | 255,150 | - | 255,150 | 265,150 | - | 265,150 | 265,150 | - | 265,150 | Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Custodial Services: | | | | | | | | | | | | | Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | 3,432,077 | - | 3,432,077 | (281,929) | - | (281,929) | 3,150,148 | - | 3,150,148 | 3,147,703 | - | 3,147,703 | Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unused Vacation Pay to Term/Retired Staff | - | - | - | 12,935 | - | 12,935 | 12,935 | - | 12,935 | 12,935 | - | 12,935 | Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchased Professional & Technical Services | 89,500 | - | 89,500 | (20,789) | - | (20,789) | 68,711 | - | 68,711 | 58,831 | - | 58,831 | Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cleaning, Repair & Maintenance Services | 629,000 | - | 629,000 | 555,006 | - | 555,006 | 1,184,006 | - | 1,184,006 | 579,552 | - | 579,552 | Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Purchased Property Services | 122,000 | - | 122,000 | - | - | - | 122,000 | - | 122,000 | 121,374 | - | 121,374 | Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insurance | 625,000 | - | 625,000 | (94,751) | - | (94,751) | 530,249 | - | 530,249 | 530,249 | - | 530,249 | Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous Purchased Services | 33,700 | - | 33,700 | (2,000) | - | (2,000) | 31,700 | - | 31,700 | 22,701 | - | 22,701 | General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Supplies | 784,504 | - | 784,504 | (89,223) | - | (89,223) | 695,281 | - | 695,281 | 657,579 | - | 657,579 | Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Energy (Gas) | 460,000 | - | 460,000 | (108,427) | - | (108,427) | 351,573 | - | 351,573 | 320,015 | - | 320,015 | Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Energy (Electricity) | 1,190,000 | - | 1,190,000 | 60,000 | - | 60,000 | 1,250,000 | - | 1,250,000 | 1,249,256 | - | 1,249,256 | Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Objects | 12,001 | - | 12,001 | 27,000 | - | 27,000 | 39,001 | - | 39,001 | 38,027 | - | 38,027 | Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Custodial Services | 7,377,782 | - | 7,377,782 | 57,822 | - | 57,822 | 7,435,604 | - | 7,435,604 | 6,738,222 | - | 6,738,222 | Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Care & Upkeep of Grounds: | | | | | | | | | | | | | Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Care & Upkeep of Grounds | 145,411 | - | 145,411 | 5,640 | - | 5,640 | 151,051 | - | 151,051 | 136,140 | - | 136,140 | Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Security: | | | | | | | | | | | | | Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | 157,247 | 888,582 | 1,045,829 | (29,738) | 59,664 | 29,926 | 127,509 | 948,246 | 1,075,755 | 112,183 | 921,810 | 1,033,993 | Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unused Vacation Pay to Term/Retired Staff | - | - | - | - | - | - | 165,374 | - | 165,374 | 8,159 | - | 8,159 | Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchased Professional & Technical Services | 45,000 | - | 45,000 | 120,374 | - | 120,374 | 6,500 | - | 6,500 | 1,045 | - | 1,045 | Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cleaning, Repair & Maintenance Services | 8,000 | - | 8,000 | (1,500) | - | (1,500) | 239,552 | - | 239,552 | 44,380 | - | 44,380 | General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Supplies | 160,000 | 1,000 | 161,000 | 79,552 | - | 79,552 | 1,000 | - | 1,000 | 663 | - | 663 | Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Security | 370,247 | 889,582 | 1,259,829 | 168,688 | 59,664 | 228,352 | 538,935 | 949,246 | 1,488,181 | 165,767 | 922,473 | 1,088,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | 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 |
| Student Transportation Services: | | | | | | | | | | | | |
| Salaries for Pupil Transportation (Between Home & School) - Regular | 2,003,614 | - | 2,003,614 | (310,545) | - | (310,545) | 1,693,069 | - | 1,693,069 | 1,632,248 | - | 1,632,248 |
| Salaries for Pupil Transportation (Between Home & School) - Special Education | 960,828 | - | 960,828 | 97,424 | - | 97,424 | 1,058,252 | - | 1,058,252 | 1,048,465 | - | 1,048,465 |
| Unused Vacation Pay to Term./Retired Staff | 150,000 | - | 150,000 | 31,397 | - | 31,397 | 181,397 | - | 181,397 | 101,812 | - | 101,812 |
| Cleaning, Repair & Maintenance Services | 550,000 | - | 550,000 | 35,338 | - | 35,338 | 585,338 | - | 585,338 | 576,325 | - | 576,325 |
| Contracted Services (Between Home & School) - Vendors | 80,000 | - | 80,000 | - | - | - | 80,000 | - | 80,000 | 71,162 | - | 71,162 |
| Contracted Services (Aid in Lieu Payments) | 104,703 | - | 104,703 | (2,000) | - | (2,000) | 102,703 | - | 102,703 | 77,037 | - | 77,037 |
| Nonpublic Schools | 807,000 | - | 807,000 | (83,146) | - | (83,146) | 723,854 | - | 723,854 | 630,446 | - | 630,446 |
| Miscellaneous Purchased Services - Transportation | 3,000 | - | 3,000 | - | - | - | 3,000 | - | 3,000 | 1,246 | - | 1,246 |
| Supplies and Materials | | | | | | | | | | | | |
| Other Objects | | | | | | | | | | | | |
| Total Student Transportation Services | 4,659,145 | - | 4,659,145 | (231,532) | - | (231,532) | 4,427,613 | - | 4,427,613 | 4,138,741 | - | 4,138,741 |
| Unallocated Benefits Employee Benefits: | | | | | | | | | | | | |
| Social Security | 1,700,000 | - | 1,700,000 | - | - | - | 1,700,000 | - | 1,700,000 | 1,652,782 | - | 1,652,782 |
| PERS Contributions | 1,994,085 | - | 1,994,085 | (126,390) | - | (126,390) | 1,867,695 | - | 1,867,695 | 1,867,695 | - | 1,867,695 |
| DCRP Contributions | 959,103 | - | 959,103 | (10,764) | - | (10,764) | 948,339 | - | 948,339 | 57,442 | - | 57,442 |
| Workmen's Compensation | 6,842,880 | 12,015,243 | 18,858,123 | (1,597,970) | (388,356) | (1,986,326) | 5,244,910 | 11,626,887 | 16,871,797 | 948,339 | - | 948,339 |
| Health Benefits | 130,000 | - | 130,000 | 107,042 | - | 107,042 | 130,000 | - | 130,000 | 86,375 | - | 86,375 |
| Tuition Reimbursements | 333,096 | - | 333,096 | 47,489 | - | 47,489 | 380,585 | - | 380,585 | 380,584 | - | 380,584 |
| Medical Waivers | | | | | | | | | | | | |
| Unused Vacation Pay to Term./Retired Staff | | | | | | | | | | | | |
| Total Unallocated Benefits - Employee Benefits | 11,959,164 | 12,015,243 | 23,974,407 | (1,518,593) | (388,356) | (1,906,949) | 10,440,571 | 11,626,887 | 22,067,458 | 10,237,022 | 11,278,383 | 21,515,405 |
| Nonbudgeted: | | | | | | | | | | | | |
| On-Behalf TPAF: | | | | | | | | | | | | |
| Post-Retirement Medical Contributions | - | - | - | - | - | - | - | - | - | 3,991,603 | - | 3,991,603 |
| Normal Pension Contributions | - | - | - | - | - | - | - | - | - | 4,790,532 | - | 4,790,532 |
| Long-Term Disability Insurance | - | - | - | - | - | - | - | - | - | 8,401 | - | 8,401 |
| Reimbursed TPAF Social Security Contributions | - | - | - | - | - | - | - | - | - | 3,193,038 | - | 3,193,038 |
| Total Undistributed Expenditures | 42,330,762 | 19,530,598 | 61,861,360 | 168,859 | (216,773) | (47,914) | 42,499,621 | 19,313,825 | 61,813,446 | 50,817,168 | 18,733,179 | 69,550,347 |
| Total Expenditures - Current Expense | 45,202,419 | 55,757,773 | 100,960,192 | 39,509 | 4,086 | 43,595 | 45,241,928 | 55,761,859 | 101,003,787 | 53,061,891 | 54,488,260 | 107,550,151 |
| 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 | - | 5,955 | 5,955 | 41,800 | 1,047 | 42,847 | 41,800 | 7,002 | 48,802 | 41,799 | 2,424 | 44,223 |
| Grades 6 - 8 | - | 7,613 | 7,613 | - | (400) | (400) | - | 7,213 | 7,213 | - | - | - |
| Grades 9 - 12 | - | 11,200 | 11,200 | - | - | - | - | 11,200 | 11,200 | - | - | - |
| Multiple Disabilities | - | 1,000 | 1,000 | - | (1,000) | (1,000) | - | - | - | - | - | - |
| Resource Room | - | 1,000 | 1,000 | - | (1,000) | (1,000) | - | - | - | - | - | - |
| Undistributed Expenditures: | | | | | | | | | | | | |
| Health Services | - | - | - | 10,358 | - | 10,358 | 10,358 | - | 10,358 | 10,358 | - | 10,358 |
| Other Support Services - Students | - | - | - | 2,140 | - | 2,140 | 2,140 | - | 2,140 | 1,023 | - | 1,023 |
| Other Support Services - Instructional Staff | 17,238 | - | 17,238 | 275,185 | - | 275,185 | 292,423 | - | 292,423 | 139,475 | - | 139,475 |
| Administrative Information Technology | 6,474 | - | 6,474 | 9,594 | - | 16,068 | 16,068 | - | 16,068 | 12,421 | - | 12,421 |
| Custodial Services | 30,000 | - | 30,000 | 8,715 | - | 8,715 | 38,715 | - | 38,715 | 35,091 | - | 35,091 |
| Care and Upkeep of Grounds | - | - | - | - | - | - | - | - | - | - | - | - |
| Security | 25,000 | - | 25,000 | 101,511 | - | 101,511 | 126,511 | - | 126,511 | 30,551 | - | 30,551 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | 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 |
| Capital Outlay - Undistributed Expenditures (continued): | | | | | | | | | | | | |
| Student Transportation: | | | | | | | | | | | | |
| Non-Instructional Transportation | 20,000 | - | 20,000 | - | - | - | 20,000 | - | 20,000 | 7,069 | - | 7,069 |
| School Bus - Regular | - | - | 360,000 | 360,000 | - | 360,000 | 360,000 | - | 360,000 | 353,978 | - | 353,978 |
| School Bus - Special | - | - | 66,405 | 66,405 | - | 66,405 | 66,405 | - | 66,405 | 61,219 | - | 61,219 |
| Total Equipment | 99,462 | 26,768 | 126,230 | 875,708 | (1,353) | 874,355 | 975,170 | 25,415 | 1,000,585 | 692,984 | 12,094 | 705,078 |
| Facilities Acquisition & Construction Services: | | | | | | | | | | | | |
| Other Purchased Professional/Technical Services | - | - | - | 109,493 | - | 109,493 | 109,493 | - | 109,493 | 92,222 | - | 92,222 |
| Construction Services | 5,181,928 | - | 5,181,928 | (3,761,706) | - | (3,761,706) | 1,420,222 | - | 1,420,222 | 1,117,933 | - | 1,117,933 |
| Total Facilities Acquisition & Construction Services | 5,181,928 | - | 5,181,928 | (3,652,213) | - | (3,652,213) | 1,529,715 | - | 1,529,715 | 1,210,155 | - | 1,210,155 |
| Total Capital Outlay | 5,281,390 | 26,768 | 5,308,158 | (2,776,505) | (1,353) | (2,777,858) | 2,504,885 | 25,415 | 2,530,300 | 1,903,139 | 12,094 | 1,915,233 |
| Total Expenditures | 50,483,809 | 55,784,541 | 106,268,350 | (2,736,996) | 2,733 | (2,734,263) | 47,746,813 | 55,787,274 | 103,534,087 | 54,965,030 | 54,500,354 | 109,465,384 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources / (Uses) | 48,740,708 | (55,784,541) | (7,043,833) | 2,736,996 | (2,733) | 2,734,263 | 51,477,704 | (55,787,274) | (4,309,570) | 58,083,268 | (54,500,354) | 3,582,914 |
| Other Financing Sources/(Uses): | | | | | | | | | | | | |
| Operating Transfer Out - Special Revenue | (705,264) | - | (705,264) | - | - | - | (705,264) | - | (705,264) | - | - | - |
| Operating Transfer Out - Bakery/Catering Program | - | - | - | (4,300,000) | - | (4,300,000) | (4,300,000) | - | (4,300,000) | (11,109) | - | (11,109) |
| Operating Transfer Out - Capital Projects | - | - | - | (4,300,000) | - | (4,300,000) | (4,300,000) | - | (4,300,000) | (3,636,000) | - | (3,636,000) |
| Operating Transfer In - Contribution to Whole School Reform | - | 55,784,541 | 55,784,541 | - | - | - | - | 55,784,541 | 55,784,541 | - | 54,507,095 | 54,507,095 |
| Operating Transfer Out - Contribution to Whole School Reform | (55,784,541) | - | (55,784,541) | - | - | - | (55,784,541) | - | (55,784,541) | (54,507,095) | - | (54,507,095) |
| Total Other Financing Sources/(Uses) | (56,489,805) | 55,784,541 | (705,264) | (4,300,000) | - | (4,300,000) | (60,789,805) | 55,784,541 | (5,005,264) | (58,154,204) | 54,507,095 | (3,647,109) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (7,749,097) | - | (7,749,097) | (1,563,004) | (2,733) | (1,565,737) | (9,312,101) | (2,733) | (9,314,834) | (70,936) | 6,741 | (64,195) |
| Fund Balances, July 1 | 32,456,034 | 2,733 | 32,458,767 | - | - | - | 32,456,034 | 2,733 | 32,458,767 | 32,456,034 | 2,733 | 32,458,767 |
| Fund Balances, June 30 | \$ 24,706,937 | \$ 2,733 | \$ 24,709,670 | \$ (1,563,004) | \$ (2,733) | \$ (1,565,737) | \$ 23,143,933 | \$ - | \$ 23,143,933 | \$ 32,385,098 | \$ 9,474 | \$ 32,394,572 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| | JUNE 30, 2017 | | | | VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|---------------------|-------------------|-------------------|---|
| | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | |
| REVENUES: | | | | | |
| State Sources | \$ 8,154,931 | \$ (10,000) | \$ 8,144,931 | \$ 7,922,086 | \$ (222,845) |
| Federal Sources | 3,179,824 | 660,366 | 3,840,190 | 3,442,545 | (397,645) |
| Local Sources | - | 10,000 | 10,000 | 10,000 | - |
| Total Revenues | 11,334,755 | 660,366 | 11,995,121 | 11,374,631 | (620,490) |
| EXPENDITURES: | | | | | |
| Instruction: | | | | | |
| Salaries of Teachers | 3,824,801 | 161,586 | 3,986,387 | 3,898,245 | 88,142 |
| Other Salaries for Instruction | 1,678,150 | 44,460 | 1,722,610 | 1,704,782 | 17,828 |
| Purchased Professional Services | 64,020 | 36,052 | 100,072 | 68,578 | 31,494 |
| Other Purchased Services | 1,957,595 | 57,967 | 2,015,562 | 1,823,288 | 192,274 |
| General Supplies | 174,297 | 321,406 | 495,703 | 404,762 | 90,941 |
| Other Objects | 21,000 | 689 | 21,689 | 11,856 | 9,833 |
| Total Instruction | 7,719,863 | 622,160 | 8,342,023 | 7,911,511 | 430,512 |
| Support Services: | | | | | |
| Salaries of Supervisors | 406,353 | 64,813 | 471,166 | 427,854 | 43,312 |
| Salaries of Other Professional Staff | 400,534 | 111,487 | 512,021 | 507,512 | 4,509 |
| Salaries of Secretarial & Clerical Assistants | 179,652 | (45,271) | 134,381 | 128,888 | 5,493 |
| Other Salaries | 311,434 | 46,842 | 358,276 | 358,274 | 2 |
| Personal Services - Employee Benefits | 2,311,494 | (131,488) | 2,180,006 | 1,375,899 | 804,107 |
| Purchased Professional Services | 446,633 | 10,000 | 456,633 | 456,633 | - |
| Other Purchased Services | 26,300 | 7,027 | 33,327 | 16,306 | 17,021 |
| Travel | 145,806 | - | 145,806 | 137,679 | 8,127 |
| Miscellaneous Purchased Services | 4,450 | - | 4,450 | 2,128 | 2,322 |
| Supplies & Materials | 40,500 | - | 40,500 | 33,538 | 6,962 |
| Other Objects | 3,000 | - | 3,000 | - | 3,000 |
| Total Support Services | 4,276,156 | 63,410 | 4,339,566 | 3,444,711 | 894,855 |
| Facilities Acquisition & Construction Services: | | | | | |
| Instructional Equipment | 24,000 | (5,591) | 18,409 | 18,409 | - |
| Noninstructional Equipment | 20,000 | (19,613) | 387 | - | 387 |
| Total Facilities Acquisition & Construction Services | 44,000 | (25,204) | 18,796 | 18,409 | 387 |
| Total Expenditures | 12,040,019 | 660,366 | 12,700,385 | 11,374,631 | 1,325,754 |
| Other Financing Sources/(Uses): | | | | | |
| Operating Transfer In - General Fund | 705,264 | - | 705,264 | - | (705,264) |
| Total Other Financing Sources/(Uses) | 705,264 | - | 705,264 | - | (705,264) |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures & Other Financing Sources/(Uses) | \$ - | \$ - | \$ - | \$ - | \$ - |

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART II

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR FISCAL YEAR ENDED JUNE 30, 2017**

**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) | \$ 113,048,298 | \$ 11,374,631 |
| Difference - Budget to GAAP: | | |
| State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes. | 8,145,996 | 283,726 |
| State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year. | (8,182,536) | (145,599) |
| Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized. | | |
| Prior Year | - | 490 |
| Current Year | - | (127) |
| | | |
| Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2) | \$ 113,011,758 | \$ 11,513,121 |
| Uses/outflows of resources: | | |
| Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule | \$ 109,465,384 | \$ 11,374,631 |
| 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. | - | 363 |
| | | |
| Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2) | \$ 109,465,384 | \$ 11,374,994 |

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REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

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

| | 2017 | 2016 | 2015 | 2014 |
|---|---------------|---------------|---------------|---------------|
| School District's proportion of the net pension liability | 0.20915% | 0.21018% | 0.21293% | 0.21075% |
| School District's proportionate share of the net pension liability | \$ 61,943,140 | \$ 47,181,843 | \$ 39,865,952 | \$ 40,279,091 |
| School District's covered payroll | \$ 14,274,516 | \$ 14,163,079 | \$ 14,225,430 | \$ 14,557,527 |
| School District's proportionate share of the net pension liability as a percentage of its covered payroll | 433.94% | 333.13% | 280.24% | 276.69% |
| Plan fiduciary net position as a percentage of the total pension liability | 40.14% | 47.93% | 52.08% | 48.72% |

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

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 SCHOOL DISTRICT CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
LAST FOUR FISCAL YEARS**

| | 2017 | 2016 | 2015 | 2014 |
|--|---------------|---------------|---------------|---------------|
| School District's contractually required contribution | \$ 2,130,343 | \$ 1,858,026 | \$ 1,807,009 | \$ 1,755,348 |
| Contributions in relation to the contractually required contribution | (2,130,343) | (1,858,026) | (1,807,009) | (1,755,348) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - |
| School District's covered payroll | \$ 14,314,814 | \$ 14,274,516 | \$ 14,163,079 | \$ 14,225,430 |
| Contributions as a percentage of covered payroll | 14.88% | 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 (TPAF)
LAST FOUR FISCAL YEARS**

| | 2017 | 2016 | 2015 | 2014 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| School District's proportion of the net pension liability | 0.00% | 0.00% | 0.00% | 0.00% |
| School District's proportionate share of the net pension liability | \$ - | \$ - | \$ - | \$ - |
| State's proportionate share of the net pension liability associated with the School District | 334,241,676 | 272,895,482 | 237,623,805 | 224,693,700 |
| | <u>\$ 334,241,676</u> | <u>\$ 272,895,482</u> | <u>\$ 237,623,805</u> | <u>\$ 224,693,700</u> |
| School District's covered payroll | \$ 44,373,883 | \$ 42,679,739 | \$ 42,569,498 | \$ 43,525,442 |
| School District's proportionate share of the net pension liability as a percentage of its covered payroll | 0.00% | 0.00% | 0.00% | 0.00% |
| Plan fiduciary net position as a percentage of the total pension liability | 22.33% | 28.71% | 33.64% | 33.76% |

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

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 SCHOOL DISTRICT CONTRIBUTIONS
TEACHERS' PENSION AND ANNUITY FUND (TPAF)
LAST TEN FISCAL YEARS**

This schedule is not applicable. There is a special funding situation where the State of New Jersey pays 100% of the required contributions associated with the School District.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 4.13% as of June 30, 2015, to 3.22% as of June 30, 2016.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 4.90 % as of June 30, 2015, to 3.98% as of June 30, 2016.

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OTHER SUPPLEMENTARY INFORMATION

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D. School Based Budget Schedules

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2017**

| | OPERATING FUND FUND 11-13 | BLENDED RESOURCE FUND 15 | TOTALS |
|--|---------------------------------|--------------------------------|---------------|
| ASSETS | | | |
| Cash & Investments | \$ 24,955,414 | \$ 43,403 | \$ 24,998,817 |
| Accounts Receivable: | | | |
| State Aid | 8,558,040 | - | 8,558,040 |
| Tuition | 214,844 | - | 214,844 |
| Interfunds | 141,407 | - | 141,407 |
| | <hr/> | | |
| Total Assets | \$ 33,869,705 | \$ 43,403 | \$ 33,913,108 |
| | <hr/> <hr/> | | |
| LIABILITIES & FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 246,563 | \$ 21,512 | \$ 268,075 |
| Accrued Salaries Payable | 695,651 | 12,417 | 708,068 |
| Interfunds Payable | 542,393 | - | 542,393 |
| | <hr/> | | |
| Total Liabilities | 1,484,607 | 33,929 | 1,518,536 |
| | <hr/> <hr/> | | |
| Fund Balances: | | | |
| Restricted for: | | | |
| Excess Surplus | 16,989 | - | 16,989 |
| Tuition Reserve | 304,299 | - | 304,299 |
| Tuition Reserve - Designated for Subsequent Year's Expenditures | 100,000 | - | 100,000 |
| Emergency Reserve | 1,000,000 | - | 1,000,000 |
| Maintenance Reserve | 7,050,000 | - | 7,050,000 |
| Capital Reserve | 700,000 | - | 700,000 |
| Capital Reserve - Designated for Subsequent Year's Expenditures | 8,829,806 | - | 8,829,806 |
| Committed to: | | | |
| Reserve for Impact Aid | 6,764,521 | - | 6,764,521 |
| Assigned to: | | | |
| Designated for Subsequent Year's Expenditures | 2,778,767 | - | 2,778,767 |
| ARRA/SEMI - Designated for Subsequent Year's Expenditures | 21,233 | - | 21,233 |
| Other Purposes | 2,533,991 | 9,474 | 2,543,465 |
| Unassigned: | | | |
| General Fund | 2,285,492 | - | 2,285,492 |
| | <hr/> | | |
| Total Fund Balances | 32,385,098 | 9,474 | 32,394,572 |
| | <hr/> <hr/> | | |
| Total Liabilities & Fund Balances | \$ 33,869,705 | \$ 43,403 | \$ 33,913,108 |
| | <hr/> <hr/> | | |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 54,507,095 | 99.99% | \$ 54,497,621 | \$ 9,474 |
| General Fund Reserve for Encumbrances at June 30, | 2,733 | 0.01% | 2,733 | - |
| Other State Resources: DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 54,509,828 | 100.00% | 54,500,354 | 9,474 |
| Totals | \$ 54,509,828 | 100.00% | \$ 54,500,354 | \$ 9,474 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 13,165,805 | 100.00% | \$ 13,164,923 | \$ 882 |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 13,165,805 | 100.00% | 13,164,923 | 882 |
| Totals | \$ 13,165,805 | 100.00% | \$ 13,164,923 | \$ 882 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 4,270,541 | 100.00% | \$ 4,270,541 | \$ - |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 4,270,541 | 100.00% | 4,270,541 | - |
| Totals | \$ 4,270,541 | 100.00% | \$ 4,270,541 | \$ - |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 3,472,937 | 100.00% | \$ 3,471,926 | \$ 1,011 |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 3,472,937 | 100.00% | 3,471,926 | 1,011.00 |
| Totals | \$ 3,472,937 | 100.00% | \$ 3,471,926 | \$ 1,011 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 3,725,953 | 99.99% | \$ 3,724,448 | \$ 1,505 |
| General Fund Reserve for Encumbrances at June 30, | 255 | 0.01% | 255 | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 3,726,208 | 100.00% | 3,724,703 | 1,505 |
| Totals | \$ 3,726,208 | 100.00% | \$ 3,724,703 | \$ 1,505 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 3,398,392 | 100.00% | \$ 3,392,675 | \$ 5,717 |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 3,398,392 | 100.00% | 3,392,675 | 5,717 |
| Totals | \$ 3,398,392 | 100.00% | \$ 3,392,675 | \$ 5,717 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 3,836,745 | 100.00% | \$ 3,836,745 | \$ - |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 3,836,745 | 100.00% | 3,836,745 | - |
| Totals | \$ 3,836,745 | 100.00% | \$ 3,836,745 | \$ - |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 3,841,690 | 100.00% | \$ 3,841,690 | \$ - |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 3,841,690 | 100.00% | 3,841,690 | - |
| Totals | \$ 3,841,690 | 100.00% | \$ 3,841,690 | \$ - |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 2,970,081 | 100.00% | \$ 2,970,081 | \$ - |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 2,970,081 | 100.00% | 2,970,081 | - |
| Totals | \$ 2,970,081 | 100.00% | \$ 2,970,081 | \$ - |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 14,868,784 | 99.98% | \$ 14,868,425 | \$ 359 |
| General Fund Reserve for Encumbrances at June 30, | 2,478 | 0.02% | 2,478 | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 14,871,262 | 100.00% | 14,870,903 | 359 |
| Totals | \$ 14,871,262 | 100.00% | \$ 14,870,903 | \$ 359 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 | \$ 956,167 | 100.00% | \$ 956,167 | \$ - |
| General Fund Reserve for Encumbrances at June 30, | - | - | - | - |
| Other State Resources DEPA | - | - | - | - |
| Total Other State Resources | - | - | - | - |
| Combined General Fund Contribution & State Resources | 956,167 | 100.00% | 956,167 | - |
| Totals | \$ 956,167 | 100.00% | \$ 956,167 | \$ - |

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| 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 | \$ 1,564,707 | \$ 71,686 | \$ 1,636,393 | \$ 1,610,637 | \$ 25,756 |
| Other Salaries for Instruction | 15-110-100-106 | 527,681 | 24,872 | 552,553 | 551,901 | 652 |
| 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 | 13,857 | 15,875 |
| Other Objects | 15-110-100-800 | 8,450 | (2,000) | 6,450 | 1,300 | 5,150 |
| Grades 1 - 5 | 15-120-100-101 | 8,881,859 | 119,324 | 9,001,183 | 8,899,994 | 101,189 |
| Reading Specialist | 15-120-100-179 | 681,344 | 46,404 | 727,748 | 665,181 | 62,567 |
| Grades 6 - 8 | 15-130-100-101 | 5,319,850 | 37,791 | 5,357,641 | 5,304,751 | 52,890 |
| Reading Specialist | 15-130-100-179 | 187,229 | 39,488 | 226,717 | 225,744 | 973 |
| Grades 9 - 12 | 15-140-100-101 | 6,460,286 | 43,182 | 6,503,468 | 6,488,287 | 15,181 |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | 124,226 | (54,358) | 69,868 | 57,062 | 12,806 |
| Purchased Professional/Educational Services | 15-190-100-320 | 57,915 | 5,870 | 63,785 | 60,745 | 3,040 |
| Other Purchased Services | 15-190-100-500 | 53,417 | 6,550 | 59,967 | 45,782 | 14,185 |
| General Supplies | 15-190-100-610 | 865,689 | 5,650 | 871,339 | 706,368 | 164,971 |
| Textbooks | 15-190-100-640 | 81,332 | (13,800) | 67,532 | 64,172 | 3,360 |
| Other Objects | 15-190-100-800 | 65,691 | - | 65,691 | 54,314 | 11,377 |
| Total Regular Programs - Instruction | | 24,911,008 | 330,659 | 25,241,667 | 24,750,095 | 491,572 |
| Learning and/or Language Disabilities: | | | | | | |
| Salaries of Teachers | 15-204-100-101 | 327,079 | (38,958) | 288,121 | 284,503 | 3,618 |
| Other Salaries for Instruction | 15-204-100-106 | 97,603 | 28,312 | 125,915 | 125,912 | 3 |
| Purchased Professional/Educational Services | 15-204-100-320 | 346 | - | 346 | 110 | 236 |
| Other Purchased Services | 15-204-100-500 | 675 | 4,010 | 4,685 | 4,010 | 675 |
| General Supplies | 15-204-100-610 | 14,800 | (595) | 14,205 | 6,417 | 7,788 |
| 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 | | 448,003 | (7,231) | 440,772 | 420,952 | 19,820 |
| Behavioral Disabilities: | | | | | | |
| Salaries of Teachers | 15-209-100-101 | 314 | - | 314 | - | 314 |
| Total Behavioral Disabilities | | 314 | - | 314 | - | 314 |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 1,132,558 | (134,094) | 998,464 | 992,462 | 6,002 |
| Other Salaries for Instruction | 15-212-100-106 | 737,639 | (62,524) | 675,115 | 667,592 | 7,523 |
| Purchased Professional/Educational Services | 15-212-100-320 | - | 200 | 200 | 198 | 2 |
| Other Purchased Services | 15-212-100-500 | 1,399 | - | 1,399 | 311 | 1,088 |
| General Supplies | 15-212-100-610 | 37,406 | 10,843 | 48,249 | 37,192 | 11,057 |
| Textbooks | 15-212-100-640 | 10,650 | (5,000) | 5,650 | - | 5,650 |
| Other Objects | 15-212-100-800 | 2,850 | - | 2,850 | 400 | 2,450 |
| Total Multiple Disabilities | | 1,922,502 | (190,575) | 1,731,927 | 1,698,155 | 33,772 |

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| School: Government-Wide | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|--------------------|---------------------|-------------------|-------------------|---|
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 5,624,749 | (6,502) | 5,618,247 | 5,605,655 | 12,592 |
| Other Salaries for Instruction | 15-213-100-106 | 769,938 | 35,218 | 805,156 | 801,523 | 3,633 |
| Purchase Professional Services | 15-213-100-320 | 12,010 | - | 12,010 | 507 | 11,503 |
| Other Purchased Services | 15-213-100-500 | 8,675 | - | 8,675 | 360 | 8,315 |
| General Supplies | 15-213-100-610 | 35,735 | 3,905 | 39,640 | 30,188 | 9,452 |
| Textbooks | 15-213-100-640 | 19,155 | (17,500) | 1,655 | - | 1,655 |
| Other Objects | 15-213-100-800 | 1,000 | - | 1,000 | - | 1,000 |
| Total Resource Room | | 6,471,262 | 15,121 | 6,486,383 | 6,438,233 | 48,150 |
| Preschool Disabilities - Full Time: | | | | | | |
| Salaries of Teachers | 15-216-100-101 | 223,065 | (28,639) | 194,426 | 194,425 | 1 |
| Other Salaries for Instruction | 15-216-100-106 | 221,090 | 11,708 | 232,798 | 232,581 | 217 |
| Total Preschool Handicapped - Full Time | | 444,155 | (16,931) | 427,224 | 427,006 | 218 |
| Total Special Education | | 9,286,236 | (199,616) | 9,086,620 | 8,984,346 | 102,274 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 1,060,901 | (127,613) | 933,288 | 899,641 | 33,647 |
| Other Salaries for Instruction | 15-230-100-106 | 97,644 | 161,836 | 259,480 | 246,842 | 12,638 |
| Other Purchased Services | 15-230-100-500 | 4,000 | - | 4,000 | - | 4,000 |
| General Supplies | 15-230-100-610 | 2,000 | - | 2,000 | 524 | 1,476 |
| Total Basic Skills/Remedial | | 1,164,545 | 34,223 | 1,198,768 | 1,147,007 | 51,761 |
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | 246,311 | 27,985 | 274,296 | 260,796 | 13,500 |
| Other Purchased Services | 15-240-100-500 | 257 | - | 257 | - | 257 |
| General Supplies | 15-240-100-610 | 1,783 | - | 1,783 | - | 1,783 |
| Textbooks | 15-240-100-640 | 150 | - | 150 | - | 150 |
| Total Bilingual Education | | 248,501 | 27,985 | 276,486 | 260,796 | 15,690 |
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 318,519 | 70,397 | 388,916 | 387,143 | 1,773 |
| Total School Sponsored Cocurricular Activities | | 318,519 | 70,397 | 388,916 | 387,143 | 1,773 |
| Before/After School Programs: | | | | | | |
| Salaries | 15-421-100-100 | 207,753 | (48,107) | 159,646 | 131,421 | 28,225 |
| Teacher Tutoring | 15-421-100-101 | 15,000 | 5,000 | 20,000 | 21,916 | (1,916) |
| Other Salaries of Instruction | 15-421-100-106 | 1,000 | 518 | 1,518 | 1,518 | - |
| Total Before/After School Programs | | 223,753 | (42,589) | 181,164 | 154,855 | 26,309 |
| Summer School - Instruction: | | | | | | |
| Salaries | 15-422-100-101 | 71,968 | (200) | 71,768 | 70,839 | 929 |
| Salaries of Principals & Assistant Principals | 15-422-240-103 | 2,645 | - | 2,645 | - | 2,645 |
| Total Summer School - Instruction | | 74,613 | (200) | 74,413 | 70,839 | 3,574 |
| Total - Instruction | | 36,227,175 | 220,859 | 36,448,034 | 35,755,081 | 692,953 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Government-Wide | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| 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 | 843,123 | (18,910) | 824,213 | 805,194 | 19,019 |
| Salaries of Secretarial & Clerical Assistants | 15-000-213-105 | - | 31,627 | 31,627 | 31,364 | 263 |
| Other Salaries for Instruction | 15-000-213-106 | - | 17,728 | 17,728 | 9,744 | 7,984 |
| Purchased Professional & Technical Services | 15-000-213-300 | 2,170 | - | 2,170 | - | 2,170 |
| Other Purchased Services | 15-000-213-500 | 325 | - | 325 | - | 325 |
| Supplies and Materials | 15-000-213-600 | 32,532 | 300 | 32,832 | 23,935 | 8,897 |
| Total Health Services | | 878,150 | 30,745 | 908,895 | 870,237 | 38,658 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 1,523,049 | (85,224) | 1,437,825 | 1,431,868 | 5,957 |
| 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 | 490 | 1,785 |
| Supplies and Materials | 15-000-218-600 | 19,609 | 222 | 19,831 | 10,474 | 9,357 |
| Total Other Support Services-Students-Regular | | 1,550,333 | (85,002) | 1,465,331 | 1,442,832 | 22,499 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 113,889 | (63,100) | 57,779 | 52,169 | 5,610 |
| Supplies and Materials | 15-000-221-600 | 27,086 | (6,296) | 13,800 | 300 | 13,500 |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 140,975 | (69,396) | 71,579 | 52,469 | 19,110 |
| Educational Media Services/School Library: | | | | | | |
| Salaries | 15-000-222-100 | 89,128 | 188 | 89,316 | 89,315 | 1 |
| Salaries of Other Professional Staff | 15-000-222-104 | 375,193 | 83,786 | 458,979 | 458,109 | 870 |
| Salaries of Technology Coordinators | 15-000-222-177 | 485,114 | 66,936 | 552,050 | 532,231 | 19,819 |
| Purchased Professional & Technical Services | 15-000-222-300 | 1,061 | - | 1,061 | - | 1,061 |
| Other Purchased Services | 15-000-222-500 | 15,025 | 2,167 | 17,192 | 12,082 | 5,110 |
| Supplies and Materials | 15-000-222-600 | 190,238 | 2,625 | 192,863 | 148,078 | 44,785 |
| Total Educational Media Services/School Library | | 1,155,759 | 155,702 | 1,311,461 | 1,239,815 | 71,646 |
| 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, 2017**

| 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 | 1,747,400 | 64,617 | 1,812,017 | 1,804,162 | 7,855 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 807,591 | 18,702 | 826,293 | 825,534 | 759 |
| Salaries of HFMS SHA | 15-000-240-107 | 186,416 | (5,420) | 180,996 | 174,776 | 6,220 |
| Other Salaries | 15-000-240-110 | 105,617 | 2,256 | 107,873 | 107,872 | 1 |
| Other Purchased Services | 15-000-240-500 | 9,110 | (400) | 8,710 | 1,899 | 6,811 |
| Supplies and Materials | 15-000-240-600 | 25,096 | 115 | 25,211 | 12,727 | 12,484 |
| Total Support Services School Administration | | 2,881,230 | 79,870 | 2,961,100 | 2,926,970 | 34,130 |
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 888,582 | 59,664 | 948,246 | 921,810 | 26,436 |
| General Supplies | 15-000-266-610 | 1,000 | - | 1,000 | 663 | 337 |
| Total Security | | 889,582 | 59,664 | 949,246 | 922,473 | 26,773 |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 12,015,243 | (388,356) | 11,626,887 | 11,278,383 | 348,504 |
| Total Unallocated Benefits - Employee Benefits | | 12,015,243 | (388,356) | 11,626,887 | 11,278,383 | 348,504 |
| Total Undistributed Expenditures | | 19,530,598 | (216,773) | 19,313,825 | 18,733,179 | 580,646 |
| Total Expenditures - Current Expense | | 55,757,773 | 4,086 | 55,761,859 | 54,488,260 | 1,273,599 |
| Capital Outlay: | | | | | | |
| Equipment: | | | | | | |
| Regular Programs - Instruction: | | | | | | |
| Grades 1 - 5 | 15-120-100-730 | 5,955 | 1,047 | 7,002 | 2,424 | 4,578 |
| Grades 6 - 8 | 15-130-100-730 | 7,613 | (400) | 7,213 | - | 7,213 |
| Grades 9 - 12 | 15-140-100-730 | 11,200 | - | 11,200 | 9,670 | 1,530 |
| Multiple Disabilities | 15-212-100-730 | 1,000 | (1,000) | - | - | - |
| Resource Room | 15-213-100-730 | 1,000 | (1,000) | - | - | - |
| Total Equipment | | 26,768 | (1,353) | 25,415 | 12,094 | 13,321 |
| Total Capital Outlay | | 26,768 | (1,353) | 25,415 | 12,094 | 13,321 |
| Total School Based Expenditures | | 55,784,541 | 2,733 | 55,787,274 | 54,500,354 | 1,286,920 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 55,784,541 | - | 55,784,541 | 54,507,095 | (1,277,446) |
| Total Other Financing Sources/(Uses) | | 55,784,541 | - | 55,784,541 | 54,507,095 | (1,277,446) |
| Excess/(Deficiency) of Revenues Over/(Under) | | | | | | |
| Expenditures | | - | (2,733) | (2,733) | 6,741 | 9,474 |
| Fund Balances, July 1 | | 2,733 | - | 2,733 | 2,733 | - |
| Fund Balances, June 30 | | \$ 2,733 | \$ (2,733) | \$ - | \$ 9,474 | \$ 9,474 |

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| 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 | \$ 5,319,850 | \$ 37,791 | \$ 5,357,641 | \$ 5,304,751 | \$ 52,890 |
| Reading Specialist | 15-130-100-179 | 187,229 | 39,488 | 226,717 | 225,744 | 973 |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Purchased Professional/Educational Services | 15-190-100-320 | 8,500 | - | 8,500 | 8,500 | - |
| Other Purchased Services | 15-190-100-500 | 11,661 | 570 | 12,231 | 12,090 | 141 |
| General Supplies | 15-190-100-610 | 100,917 | 18,000 | 118,917 | 109,989 | 8,928 |
| Textbooks | 15-190-100-640 | 25,241 | (7,000) | 18,241 | 16,635 | 1,606 |
| Other Objects | 15-190-100-800 | 13,230 | - | 13,230 | 12,230 | 1,000 |
| Total Regular Programs - Instruction | | 5,666,628 | 88,849 | 5,755,477 | 5,689,939 | 65,538 |
| Learning and/or Language Disabilities: | | | | | | |
| Salaries of Teachers | 15-204-100-101 | 58,591 | (40,836) | 17,755 | 14,138 | 3,617 |
| Other Salaries for Instruction | 15-204-100-106 | 24,101 | 515 | 24,616 | 24,615 | 1 |
| Purchased Professional/Educational Services | 15-204-100-320 | 250 | - | 250 | 110 | 140 |
| Other Purchased Services | 15-204-100-500 | 675 | - | 675 | - | 675 |
| General Supplies | 15-204-100-610 | 3,150 | - | 3,150 | 1,226 | 1,924 |
| Total Learning and/or Language Disabilities | | 86,767 | (40,321) | 46,446 | 40,089 | 6,357 |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 169,770 | 94,654 | 264,424 | 264,423 | 1 |
| Other Salaries for Instruction | 15-212-100-106 | 120,661 | (26,389) | 94,272 | 93,914 | 358 |
| Other Purchased Services | 15-212-100-500 | 750 | - | 750 | 95 | 655 |
| General Supplies | 15-212-100-610 | 1,315 | - | 1,315 | - | 1,315 |
| Textbooks | 15-212-100-640 | 5,150 | (5,000) | 150 | - | 150 |
| Total Multiple Disabilities | | 297,646 | 63,265 | 360,911 | 358,432 | 2,479 |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 1,680,738 | (71,841) | 1,608,897 | 1,606,613 | 2,284 |
| Other Salaries for Instruction | 15-213-100-106 | 244,075 | 56,028 | 300,103 | 300,103 | - |
| Purchased Professional Services | 15-213-100-320 | 6,010 | - | 6,010 | 507 | 5,503 |
| Other Purchased Services | 15-213-100-500 | 3,845 | - | 3,845 | 360 | 3,485 |
| General Supplies | 15-213-100-610 | 4,866 | 8,500 | 13,366 | 10,979 | 2,387 |
| Textbooks | 15-213-100-640 | 4,155 | (3,500) | 655 | - | 655 |
| Total Resource Room | | 1,943,689 | (10,813) | 1,932,876 | 1,918,562 | 14,314 |
| Total Special Education | | 2,328,102 | 12,131 | 2,340,233 | 2,317,083 | 23,150 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 234,984 | (84,403) | 150,581 | 143,455 | 7,126 |
| Other Salaries for instructors | 15-230-100-106 | - | 33,832 | 33,832 | 33,830 | 2 |
| Total Basic Skills/Remedial | | 234,984 | (50,571) | 184,413 | 177,285 | 7,128 |
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | - | 45,227 | 45,227 | 45,225 | 2 |
| Total Bilingual Education | | - | 45,227 | 45,227 | 45,225 | 2 |

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| School: Helen Fort/Newcomb | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|-----------------|-----------------|------------------|--------------|-----------|---|
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 141,674 | 20,681 | 162,355 | 162,355 | - |
| Total School Sponsored Cocurricular Activities | | 141,674 | 20,681 | 162,355 | 162,355 | - |
| Before/After School Programs: | | | | | | |
| Salaries | 15-421-100-101 | 65,460 | (15,000) | 50,460 | 44,913 | 5,547 |
| Total Before/After School Programs | | 65,460 | (15,000) | 50,460 | 44,913 | 5,547 |
| Summer School: | | | | | | |
| Salaries | 15-422-100-101 | 29,899 | (4,000) | 25,899 | 25,611 | 288 |
| Salaries of Principals & Assistant Principals | 15-422-240-103 | 2,645 | - | 2,645 | - | 2,645 |
| Total Summer School | | 32,544 | (4,000) | 28,544 | 25,611 | 2,933 |
| Total - Instruction | | 8,469,392 | 97,317 | 8,566,709 | 8,462,411 | 104,298 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 158,384 | 15,461 | 173,845 | 173,844 | 1 |
| Salaries of Secretarial & Clerical Assistants | 15-000-213-105 | - | 31,627 | 31,627 | 31,364 | 263 |
| Supplies and Materials | 15-000-213-600 | 6,360 | - | 6,360 | 5,972 | 388 |
| Total Health Services | | 164,744 | 47,088 | 211,832 | 211,180 | 652 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 413,978 | (64,645) | 349,333 | 343,381 | 5,952 |
| Other Purchased Services | 15-000-218-500 | 1,100 | - | 1,100 | 405 | 695 |
| Supplies and Materials | 15-000-218-600 | 4,400 | - | 4,400 | 3,951 | 449 |
| Total Other Support Services-Students-Regular | | 419,478 | (64,645) | 354,833 | 347,737 | 7,096 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 32,336 | (26,736) | 5,600 | - | 5,600 |
| Supplies and Materials | 15-000-221-600 | 6,800 | (6,500) | 300 | 300 | - |
| Total Other Support Services-Students-Regular | | 39,136 | (33,236) | 5,900 | 300 | 5,600 |
| Educational Media Services/School Library: | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | 109,533 | 1,172 | 110,705 | 110,704 | 1 |
| Salaries of Technology Coordinators | 15-000-222-177 | 57,449 | 57,251 | 114,700 | 114,699 | 1 |
| Supplies and Materials | 15-000-222-600 | 29,825 | (4,500) | 25,325 | 16,780 | 8,545 |
| Total Educational Media Services/School Library | | 196,807 | 53,923 | 250,730 | 242,183 | 8,547 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 475,208 | (4,085) | 471,123 | 466,623 | 4,500 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 185,631 | 5,605 | 191,236 | 191,236 | - |
| Salaries of HFMS SHA | 15-000-240-107 | 58,665 | (414) | 58,251 | 57,799 | 452 |
| Other Purchased Services | 15-000-240-500 | 3,610 | (170) | 3,440 | 85 | 3,355 |
| Supplies and Materials | 15-000-240-600 | 4,321 | - | 4,321 | 1,803 | 2,518 |
| Total Support Services School Administration | | 727,435 | 936 | 728,371 | 717,546 | 10,825 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Helen Fort/Newcomb | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|--------------------|---------------------|-----------------|------------|---|
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 274,080 | 13,759 | 287,839 | 287,443 | 396 |
| Total Security | | 274,080 | 13,759 | 287,839 | 287,443 | 396 |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 2,896,123 | - | 2,896,123 | 2,896,123 | - |
| Total Unallocated Benefits - Employee Benefits | | 2,896,123 | - | 2,896,123 | 2,896,123 | - |
| Total Undistributed Expenditures | | 4,717,803 | 17,825 | 4,735,628 | 4,702,512 | 33,116 |
| Total Expenditures - Current Expense | | 13,187,195 | 115,142 | 13,302,337 | 13,164,923 | 137,414 |
| Capital Outlay: | | | | | | |
| Equipment: | | | | | | |
| Regular Programs - Instruction: Grades 6 - 8 | 15-130-100-730 | 7,613 | (400) | 7,213 | - | 7,213 |
| Total Equipment | | 7,613 | (400) | 7,213 | - | 7,213 |
| Total Capital Outlay | | 7,613 | (400) | 7,213 | - | 7,213 |
| Total School Based Expenditures | | 13,194,808 | 114,742 | 13,309,550 | 13,164,923 | 144,627 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 13,194,808 | 114,742 | 13,309,550 | 13,165,805 | (143,745) |
| Total Other Financing Sources/(Uses) | | 13,194,808 | 114,742 | 13,309,550 | 13,165,805 | (143,745) |
| Excess/(Deficiency) of Revenues | | | | | | |
| Over/(Under) Expenditures | | - | - | - | 882 | 882 |
| Fund Balances, July 1 | | - | - | - | - | - |
| Fund Balances, June 30 | | \$ - | \$ - | \$ - | \$ 882 | \$ 882 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| 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 | \$ 446,973 | \$ 13,282 | \$ 460,255 | \$ 460,255 | \$ - |
| Other Salaries for Instruction | 15-110-100-106 | 141,429 | 10,526 | 151,955 | 151,824 | 131 |
| General Supplies | 15-110-100-610 | 9,944 | - | 9,944 | 7,281 | 2,663 |
| Other Objects | 15-110-100-800 | 1,300 | - | 1,300 | 1,300 | - |
| Grades 1 - 5 | 15-120-100-101 | 1,167,594 | 91,456 | 1,259,050 | 1,190,453 | 68,597 |
| Reading Specialist | 15-120-100-179 | 147,151 | 5,767 | 152,918 | 152,918 | - |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Purchased Professional/Educational Servic | 15-190-100-320 | 1,500 | - | 1,500 | 1,000 | 500 |
| Other Purchased Services | 15-190-100-500 | 1,872 | - | 1,872 | 1,334 | 538 |
| General Supplies | 15-190-100-610 | 62,517 | (5,385) | 57,132 | 54,054 | 3,078 |
| Textbooks | 15-190-100-640 | 1,741 | - | 1,741 | 41 | 1,700 |
| Other Objects | 15-190-100-800 | 4,550 | - | 4,550 | 2,600 | 1,950 |
| Total Regular Programs - Instruction | | <u>1,986,571</u> | <u>115,646</u> | <u>2,102,217</u> | <u>2,023,060</u> | <u>79,157</u> |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 189,287 | (46,524) | 142,763 | 142,465 | 298 |
| Other Salaries for Instruction | 15-212-100-106 | 174,688 | (27,790) | 146,898 | 146,178 | 720 |
| General Supplies | 15-212-100-610 | 6,000 | - | 6,000 | 4,662 | 1,338 |
| Other Objects | 15-212-100-800 | 800 | - | 800 | 400 | 400 |
| Total Multiple Disabilities | | <u>370,775</u> | <u>(74,314)</u> | <u>296,461</u> | <u>293,705</u> | <u>2,756</u> |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 315,969 | 24,309 | 340,278 | 337,573 | 2,705 |
| Other Salaries for Instruction | 15-213-100-106 | 71,386 | (45,893) | 25,493 | 24,541 | 952 |
| Total Resource Room | | <u>387,355</u> | <u>(21,584)</u> | <u>365,771</u> | <u>362,114</u> | <u>3,657</u> |
| Total Special Education | | <u>758,130</u> | <u>(95,898)</u> | <u>662,232</u> | <u>655,819</u> | <u>6,413</u> |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 85,935 | 11,485 | 97,420 | 95,590 | 1,830 |
| Other Salaries for Instruction | 15-230-100-106 | 14,666 | 14,063 | 28,729 | 21,893 | 6,836 |
| Total Basic Skills/Remedial | | <u>100,601</u> | <u>25,548</u> | <u>126,149</u> | <u>117,483</u> | <u>8,666</u> |
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | - | 18,762 | 18,762 | 14,929 | 3,833 |
| Total Bilingual Education | | <u>-</u> | <u>18,762</u> | <u>18,762</u> | <u>14,929</u> | <u>3,833</u> |
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 4,415 | 3,712 | 8,127 | 8,127 | - |
| Total School Sponsored Cocurricular Activities | | <u>4,415</u> | <u>3,712</u> | <u>8,127</u> | <u>8,127</u> | <u>-</u> |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Emmons | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| Before/After School Programs: | | | | | | |
| Salaries | 15-421-100-100 | 8,000 | 7,670 | 15,670 | 15,670 | - |
| Total Before/After School Programs | | 8,000 | 7,670 | 15,670 | 15,670 | - |
| Total - Instruction | | 2,857,717 | 75,440 | 2,933,157 | 2,835,088 | 98,069 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 85,473 | 1,093 | 86,566 | 86,564 | 2 |
| Supplies and Materials | 15-000-213-600 | 2,456 | 300 | 2,756 | 2,451 | 305 |
| Total Health Services | | 87,929 | 1,393 | 89,322 | 89,015 | 307 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 77,487 | 5,952 | 83,439 | 83,438 | 1 |
| Supplies and Materials | 15-000-218-600 | 600 | - | 600 | 520 | 80 |
| Total Other Support Services-Students-Regular | | 78,087 | 5,952 | 84,039 | 83,958 | 81 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 6,393 | 597 | 6,990 | 6,990 | - |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 6,393 | 597 | 6,990 | 6,990 | - |
| Educational Media Services/School Library: | | | | | | |
| Salaries | 15-000-222-104 | - | 16,880 | 16,880 | 16,879 | 1 |
| Salaries of Technology Coordinators | 15-000-222-177 | 38,749 | - | 38,749 | 37,749 | 1,000 |
| Supplies and Materials | 15-000-222-600 | 19,349 | - | 19,349 | 15,395 | 3,954 |
| Total Educational Media Services/School Library | | 58,098 | 16,880 | 74,978 | 70,023 | 4,955 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 158,810 | (19,416) | 139,394 | 139,393 | 1 |
| Salaries of Secretarial & Clerical Assistant | 15-000-240-105 | 48,734 | (14,244) | 34,490 | 33,893 | 597 |
| SHA | 15-000-240-107 | 5,686 | 30 | 5,716 | 5,527 | 189 |
| Princ other purch | 15-000-240-500 | - | 85 | 85 | 85 | - |
| Total Support Services School Administration | | 213,230 | (33,545) | 179,685 | 178,898 | 787 |
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 42,754 | 338 | 43,092 | 43,091 | 1 |
| Total Security | | 42,754 | 338 | 43,092 | 43,091 | 1 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Emmons | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 963,478 | - | 963,478 | 963,478 | - |
| Total Unallocated Benefits - Employee Benefits | | 963,478 | - | 963,478 | 963,478 | - |
| Total Undistributed Expenditures | | 1,449,969 | (8,385) | 1,441,584 | 1,435,453 | 6,131 |
| Total Expenditures - Current Expense | | 4,307,686 | 67,055 | 4,374,741 | 4,270,541 | 104,200 |
| Capital Outlay: | | | | | | |
| Equipment: | | | | | | |
| Regular Programs - Instruction: | | | | | | |
| Grades 1 - 5 | 15-120-100-730 | 2,453 | (2,453) | - | - | - |
| Total Equipment | | 2,453 | (2,453) | - | - | - |
| Total Capital Outlay | | 2,453 | (2,453) | - | - | - |
| Total School Based Expenditures | | 4,310,139 | 64,602 | 4,374,741 | 4,270,541 | 104,200 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 4,310,139 | 64,602 | 4,374,741 | 4,270,541 | (104,200) |
| Total Other Financing Sources/(Uses) | | 4,310,139 | 64,602 | 4,374,741 | 4,270,541 | (104,200) |
| 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, 2017**

| 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 | \$ 374,308 | \$ 11,080 | \$ 385,388 | \$ 383,266 | \$ 2,122 |
| Other Salaries for Instruction | 15-110-100-106 | 122,303 | 7,607 | 129,910 | 129,768 | 142 |
| General Supplies | 15-110-100-610 | 5,000 | - | 5,000 | 4,372 | 628 |
| Other Objects | 15-110-100-800 | 2,000 | (2,000) | - | - | - |
| Grades 1 - 5 | 15-120-100-101 | 982,566 | 47,163 | 1,029,729 | 1,019,254 | 10,475 |
| Reading Specialist | 15-120-100-179 | 60,671 | (2,193) | 58,478 | 26,510 | 31,968 |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Purchased Professional/Educational Services | 15-190-100-320 | 8,000 | 1,840 | 9,840 | 9,840 | - |
| Other Purchased Services | 15-190-100-500 | - | 1,080 | 1,080 | 1,080 | - |
| General Supplies | 15-190-100-610 | 67,000 | (6,840) | 60,160 | 38,882 | 21,278 |
| Other Objects | 15-190-100-800 | 2,000 | - | 2,000 | 2,000 | - |
| Total Regular Programs - Instruction | | 1,623,848 | 57,737 | 1,681,585 | 1,614,972 | 66,613 |
| Learning and/or Language Disabilities: | | | | | | |
| Purchase of other services | 15-204-100-500 | - | 4,010 | 4,010 | 4,010 | - |
| Total Learning and/or Language Disabilities | | - | 4,010 | 4,010 | 4,010 | - |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 53,492 | 70,589 | 124,081 | 121,324 | 2,757 |
| Other Salaries for Instruction | 15-212-100-106 | 74,612 | 57,347 | 131,959 | 131,959 | - |
| General Supplies | 15-212-100-610 | 2,000 | (957) | 1,043 | 936 | 107 |
| Total Multiple Disabilities | | 130,104 | 126,979 | 257,083 | 254,219 | 2,864 |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 200,978 | (14,418) | 186,560 | 184,292 | 2,268 |
| Other Salaries for Instruction | 15-213-100-106 | - | 25,533 | 25,533 | 24,773 | 760 |
| General Supplies | 15-213-100-610 | 3,000 | (3,000) | - | - | - |
| Total Resource Room | | 203,978 | 8,115 | 212,093 | 209,065 | 3,028 |
| Total Special Education | | 334,082 | 139,104 | 473,186 | 467,294 | 5,892 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 84,635 | 1,229 | 85,864 | 85,199 | 665 |
| Other Salaries for Instruction | 15-230-100-106 | 42,589 | 2,003 | 44,592 | 44,591 | 1 |
| Total Basic Skills/Remedial | | 127,224 | 3,232 | 130,456 | 129,790 | 666 |
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 8,000 | - | 8,000 | 6,396 | 1,604 |
| Total School Sponsored Cocurricular Activities | | 8,000 | - | 8,000 | 6,396 | 1,604 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Harker-Wylie | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| Before/After School Programs: | | | | | | |
| Salaries | 15-421-100-100 | 16,000 | (4,246) | 11,754 | 7,055 | 4,699 |
| Total Before/After School Programs | | 16,000 | (4,246) | 11,754 | 7,055 | 4,699 |
| Total - Instruction | | 2,109,154 | 195,827 | 2,304,981 | 2,225,507 | 79,474 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 90,430 | 202 | 90,632 | 90,567 | 65 |
| Supplies and Materials | 15-000-213-600 | 3,500 | - | 3,500 | 2,067 | 1,433 |
| Total Health Services | | 93,930 | 202 | 94,132 | 92,634 | 1,498 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 98,010 | 208 | 98,218 | 98,217 | 1 |
| Supplies and Materials | 15-000-218-600 | 600 | - | 600 | - | 600 |
| Total Other Support Services-Students-Regular | | 98,610 | 208 | 98,818 | 98,217 | 601 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 7,000 | - | 7,000 | 6,990 | 10 |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 7,000 | - | 7,000 | 6,990 | 10 |
| Educational Media Services/School Library: | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | 54,375 | (6,796) | 47,579 | 47,561 | 18 |
| Salaries of Technology Coordinators | 15-000-222-177 | 32,749 | 1 | 32,750 | 32,749 | 1 |
| Other Purchased Services | 15-000-222-500 | 3,000 | 1,467 | 4,467 | 1,519 | 2,948 |
| Supplies and Materials | 15-000-222-600 | 35,000 | 6,800 | 41,800 | 37,613 | 4,187 |
| Total Educational Media Services/School Library | | 125,124 | 1,472 | 126,596 | 119,442 | 7,154 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 134,151 | (23,800) | 110,351 | 110,350 | 1 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 35,395 | 995 | 36,390 | 36,389 | 1 |
| Salaries of HFMS SHA | 15-000-240-107 | - | 5,608 | 5,608 | 5,608 | - |
| Other Purchased Services | 15-000-240-500 | 400 | (400) | - | - | - |
| Total Support Services School Administration | | 169,946 | (17,597) | 152,349 | 152,347 | 2 |
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 32,102 | 4,912 | 37,014 | 35,379 | 1,635 |
| Total Security | | 32,102 | 4,912 | 37,014 | 35,379 | 1,635 |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 741,410 | - | 741,410 | 741,410 | - |
| Total Unallocated Benefits - Employee Benefits | | 741,410 | - | 741,410 | 741,410 | - |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Harker-Wylie | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| Total Undistributed Expenditures | | 1,268,122 | (10,803) | 1,257,319 | 1,246,419 | 10,900 |
| Total Expenditures - Current Expense | | 3,377,276 | 185,024 | 3,562,300 | 3,471,926 | 90,374 |
| Capital Outlay: | | | | | | |
| Equipment: | | | | | | |
| Regular Programs - Instruction: | | | | | | |
| Multiple Disabilities | 15-212-100-730 | 1,000 | (1,000) | - | - | - |
| Resource Room | 15-213-100-730 | 1,000 | (1,000) | - | - | - |
| Total Equipment | | 2,000 | (2,000) | - | - | - |
| Total Capital Outlay | | 2,000 | (2,000) | - | - | - |
| Total School Based Expenditures | | 3,379,276 | 183,024 | 3,562,300 | 3,471,926 | 90,374 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 3,379,276 | 183,024 | 3,562,300 | 3,472,937 | (89,363) |
| Total Other Financing Sources/(Uses) | | 3,379,276 | 183,024 | 3,562,300 | 3,472,937 | (89,363) |
| Excess/(Deficiency) of Revenues Over/(Under) | | | | | | |
| Expenditures | | - | - | - | 1,011 | 1,011 |
| Fund Balances, July 1 | | - | - | - | - | - |
| Fund Balances, June 30 | | \$ - | \$ - | \$ - | \$ 1,011 | \$ 1,011 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| 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 | \$ 283,661 | \$ 40,764 | \$ 324,425 | \$ 304,627 | \$ 19,798 |
| Other Salaries for Instruction | 15-110-100-106 | 118,245 | 3,896 | 122,141 | 121,905 | 236 |
| General Supplies | 15-110-100-610 | 4,788 | - | 4,788 | 993 | 3,795 |
| Other Objects | 15-110-100-800 | 3,150 | - | 3,150 | - | 3,150 |
| Grades 1 - 5 | 15-120-100-101 | 1,356,461 | 11,307 | 1,367,768 | 1,363,490 | 4,278 |
| Reading Specialist | 15-120-100-179 | 89,127 | 68,599 | 157,726 | 127,593 | 30,133 |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Purchased Professional/Educational Services | 15-190-100-320 | 6,350 | 3,600 | 9,950 | 7,645 | 2,305 |
| Other Purchases | 15-190-100-500 | 200 | 945 | 1,145 | 634 | 511 |
| General Supplies | 15-190-100-610 | 50,000 | (3,500) | 46,500 | 37,245 | 9,255 |
| Textbooks | 15-190-100-640 | 800 | (800) | - | - | - |
| Other Objects | 15-190-100-800 | 7,427 | - | 7,427 | 6,000 | 1,427 |
| Total Regular Programs - Instruction | | 1,920,209 | 124,811 | 2,045,020 | 1,970,132 | 74,888 |
| 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 | 239,049 | (41,075) | 197,974 | 197,973 | 1 |
| Other Salaries for Instruction | 15-213-100-106 | - | 26,161 | 26,161 | 26,160 | 1 |
| Total Resource Room | | 239,049 | (14,914) | 224,135 | 224,133 | 2 |
| Total Special Education | | 239,549 | (14,914) | 224,635 | 224,133 | 502 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 170,570 | 1,165 | 171,735 | 170,461 | 1,274 |
| Total Basic Skills/Remedial | | 170,570 | 1,165 | 171,735 | 170,461 | 1,274 |
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | - | 20,188 | 20,188 | 15,382 | 4,806 |
| Total Bilingual Education | | - | 20,188 | 20,188 | 15,382 | 4,806 |
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 7,120 | 4,848 | 11,968 | 11,968 | - |
| Total School Sponsored Cocurricular Activities | | 7,120 | 4,848 | 11,968 | 11,968 | - |
| Before/After School Programs: | | | | | | |
| Tutoring | 15-421-100-101 | 5,000 | - | 5,000 | 4,246 | 754 |
| Total Before/After School Programs | | 5,000 | - | 5,000 | 4,246 | 754 |
| Total - Instruction | | 2,342,448 | 136,098 | 2,478,546 | 2,396,322 | 82,224 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 90,814 | (35,098) | 55,716 | 54,029 | 1,687 |
| Health Aide | 15-000-213-106 | - | 1,082 | 1,082 | 1,082 | - |
| Supplies and Materials | 15-000-213-600 | 2,994 | - | 2,994 | 2,994 | - |
| Total Health Services | | 93,808 | (34,016) | 59,792 | 58,105 | 1,687 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Fort Dix | 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 | 89,728 | 188 | 89,916 | 89,915 | 1 |
| Supplies and Materials | 15-000-218-600 | 500 | - | 500 | 129 | 371 |
| Total Other Support Services-Students-Regular | | 90,228 | 188 | 90,416 | 90,044 | 372 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 9,000 | (2,010) | 6,990 | 6,990 | - |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 9,000 | (2,010) | 6,990 | 6,990 | - |
| Educational Media Services/School Library: | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | 89,630 | (38,048) | 51,582 | 51,037 | 545 |
| Salaries of Technology Coordinators | 15-000-222-177 | 55,598 | 13,901 | 69,499 | 69,498 | 1 |
| Supplies and Materials | 15-000-222-600 | 23,000 | (3,575) | 19,425 | 9,485 | 9,940 |
| Total Educational Media Services/School Library | | 168,228 | (27,722) | 140,506 | 130,020 | 10,486 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 125,383 | 351 | 125,734 | 125,733 | 1 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 37,145 | 2,310 | 39,455 | 39,455 | - |
| Salaries of HFMS SHA | 15-000-240-107 | 40,879 | 225 | 41,104 | 41,103 | 1 |
| Other purchase | 15-000-240-500 | - | 85 | 85 | 85 | - |
| Total Support Services School Administration | | 203,407 | 2,971 | 206,378 | 206,376 | 2 |
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 32,423 | 1,927 | 34,350 | 34,350 | - |
| Total Security: | | 32,423 | 1,927 | 34,350 | 34,350 | - |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 800,072 | - | 800,072 | 800,072 | - |
| Total Unallocated Benefits - Employee Benefits | | 800,072 | - | 800,072 | 800,072 | - |
| Total Undistributed Expenditures | | 1,397,166 | (58,662) | 1,338,504 | 1,325,957 | 12,547 |
| Total Expenditures - Current Expense | | 3,739,614 | 77,436 | 3,817,050 | 3,722,279 | 94,771 |
| Capital Outlay: | | | | | | |
| Equipment: | | | | | | |
| Regular Programs - Instruction: Grades 1 - 5 | 15-120-100-730 | - | 3,500 | 3,500 | 2,424 | 1,076 |
| Total Equipment | | - | 3,500 | 3,500 | 2,424 | 1,076 |
| Total Capital Outlay | | - | 3,500 | 3,500 | 2,424 | 1,076 |
| Total School Based Expenditures | | 3,739,614 | 80,936 | 3,820,550 | 3,724,703 | 95,847 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 3,739,614 | 80,681 | 3,820,295 | 3,725,953 | (94,342) |
| Total Other Financing Sources/(Uses) | | 3,739,614 | 80,681 | 3,820,295 | 3,725,953 | (94,342) |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | | - | (255) | (255) | 1,250 | 1,505 |
| Fund Balances, July 1 | | 255 | - | 255 | 255 | - |
| Fund Balances, June 30 | | \$ 255 | \$ (255) | \$ - | \$ 1,505 | \$ 1,505 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Crichton | 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 | \$ 459,765 | \$ 6,560 | \$ 466,325 | \$ 462,489 | \$ 3,836 |
| Other Salaries for Instruction | 15-110-100-106 | 145,704 | 2,843 | 148,547 | 148,404 | 143 |
| 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 | 1,211 | 8,789 |
| Other Objects | 15-110-100-800 | 2,000 | - | 2,000 | - | 2,000 |
| Grades 1 - 5 | 15-120-100-101 | 1,040,973 | 139,904 | 1,180,877 | 1,180,361 | 516 |
| Reading Sepcialist | 15-120-100-179 | 64,856 | (23,562) | 41,294 | 40,829 | 465 |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Purchased Professional/Educational Services | 15-190-100-320 | 5,000 | - | 5,000 | 5,000 | - |
| Other Purchased Services | 15-190-100-500 | 400 | 300 | 700 | 609 | 91 |
| General Supplies | 15-190-100-610 | 49,950 | (470) | 49,480 | 29,206 | 20,274 |
| Other Objects | 15-190-100-800 | 6,000 | - | 6,000 | 6,000 | - |
| Total Regular Programs - Instruction | | 1,786,248 | 125,575 | 1,911,823 | 1,874,109 | 37,714 |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 89,128 | (14,738) | 74,390 | 74,311 | 79 |
| Other Salaries for Instruction | 15-212-100-106 | 48,201 | 31,426 | 79,627 | 78,571 | 1,056 |
| Purchased Professional/Educational Services | 15-212-100-320 | - | 200 | 200 | 198 | 2 |
| Other Purchased Services | 15-212-100-500 | 50 | - | 50 | - | 50 |
| General Supplies | 15-212-100-610 | 4,000 | (200) | 3,800 | 2,109 | 1,691 |
| Other Objects | 15-212-100-800 | 800 | - | 800 | - | 800 |
| Total Multiple Disabilities | | 142,179 | 16,688 | 158,867 | 155,189 | 3,678 |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 146,728 | (49,419) | 97,309 | 97,308 | 1 |
| Other Salaries for Instruction | 15-213-100-106 | - | 26,591 | 26,591 | 26,590 | 1 |
| General Supplies | 15-213-100-610 | 2,000 | - | 2,000 | - | 2,000 |
| Total Resource Room | | 148,728 | (22,828) | 125,900 | 123,898 | 2,002 |
| Total Special Education | | 290,907 | (6,140) | 284,767 | 279,087 | 5,680 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 87,384 | (87,384) | - | - | - |
| Salaries of Aides | 15-230-100-106 | - | 17,112 | 17,112 | 11,315 | 5,797 |
| Other Purchased Services | 15-230-100-500 | 4,000 | - | 4,000 | - | 4,000 |
| General Supplies | 15-230-100-610 | 1,000 | - | 1,000 | 350 | 650 |
| Total Basic Skills/Remedial | | 92,384 | (70,272) | 22,112 | 11,665 | 10,447 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Crichton | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | - | 44,784 | 44,784 | 44,783 | 1 |
| Total Bilingual Education | | - | 44,784 | 44,784 | 44,783 | 1 |
| Before/After School Programs: | | | | | | |
| Salaries | 15-421-100-100 | 2,000 | 369 | 2,369 | 2,368 | 1 |
| Total Before/After School Programs | | 2,000 | 369 | 2,369 | 2,368 | 1 |
| Total - Instruction | | 2,171,539 | 94,316 | 2,265,855 | 2,212,012 | 53,843 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 62,094 | 987 | 63,081 | 60,981 | 2,100 |
| 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 | 799 | 2,251 |
| Total Health Services | | \$ 65,869 | \$ 987 | \$ 66,856 | \$ 61,780 | \$ 5,076 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 59,197 | 3,566 | 62,763 | 62,762 | 1 |
| 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 | 170 | 820 | 799 | 21 |
| Total Other Support Services-Students-Regular | | 61,272 | 3,736 | 65,008 | 63,561 | 1,447 |
| Improvement of Instructional Services: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 6,555 | 435 | 6,990 | 6,990 | - |
| Total Improvement of Instructional Services | | 6,555 | 435 | 6,990 | 6,990 | - |
| Educational Media Services/School Library: | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | 51,141 | (7,669) | 43,472 | 43,472 | - |
| Tech Coordinator | 15-000-222-177 | 28,549 | (14,977) | 13,572 | 13,429 | 143 |
| 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 | 24,000 | - | 24,000 | 10,274 | 13,726 |
| Total Educational Media Services/School Library | | 104,191 | (22,646) | 81,545 | 67,175 | 14,370 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 127,728 | 351 | 128,079 | 128,078 | 1 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 35,095 | 795 | 35,890 | 35,889 | 1 |
| Salaries of HFMS SHA | 15-000-240-107 | 37,186 | (19,743) | 17,443 | 17,443 | - |
| Other Purchased Services | 15-000-240-500 | 2,000 | - | 2,000 | 85 | 1,915 |
| Supplies and Materials | 15-000-240-600 | 4,000 | - | 4,000 | 737 | 3,263 |
| Total Support Services School Administration | | 206,009 | (18,597) | 187,412 | 182,232 | 5,180 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Crichton | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 42,754 | 338 | 43,092 | 43,091 | 1 |
| Total Security | | 42,754 | 338 | 43,092 | 43,091 | 1 |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 755,834 | - | 755,834 | 755,834 | - |
| Total Unallocated Benefits - Employee Benefits | | 755,834 | - | 755,834 | 755,834 | - |
| Total Undistributed Expenditures | | 1,242,484 | (35,747) | 1,206,737 | 1,180,663 | 26,074 |
| Total Expenditures - Current Expense | | 3,414,023 | 58,569 | 3,472,592 | 3,392,675 | 79,917 |
| Total School Based Expenditures | | 3,414,023 | 58,569 | 3,472,592 | 3,392,675 | 79,917 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 3,414,023 | 58,569 | 3,472,592 | 3,398,392 | (74,200) |
| Total Other Financing Sources/(Uses) | | 3,414,023 | 58,569 | 3,472,592 | 3,398,392 | (74,200) |
| Excess/(Deficiency) of Revenues | | | | | | |
| Over/(Under) Expenditures | | - | - | - | 5,717 | 5,717 |
| Fund Balances, July 1 | | - | - | - | - | - |
| Fund Balances, June 30 | | \$ - | \$ - | \$ - | \$ 5,717 | \$ 5,717 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Denbo | 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 | 1,324,054 | 40,325 | 1,364,379 | 1,357,784 | 6,595 |
| Reading Specialist | 15-120-100-179 | 151,605 | 2,047 | 153,652 | 153,652 | - |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | 23,801 | (23,801) | - | - | - |
| Purchased Professional/Educational Services | 15-190-100-320 | 1,565 | - | 1,565 | 1,525 | 40 |
| Other Purchased Services | 15-190-100-500 | 84 | 345 | 429 | 354 | 75 |
| General Supplies | 15-190-100-610 | 42,560 | (345) | 42,215 | 41,278 | 937 |
| Other Objects | 15-190-100-800 | 5,484 | - | 5,484 | 5,484 | - |
| Total Regular Programs - Instruction | | 1,549,153 | 18,571 | 1,567,724 | 1,560,077 | 7,647 |
| Learning and/or Language Disabilities: | | | | | | |
| Salaries of Teachers | 15-204-100-101 | 85,935 | 932 | 86,867 | 86,867 | - |
| Other Salaries for Instruction | 15-204-100-106 | 24,101 | 1,460 | 25,561 | 25,560 | 1 |
| Purchased Professional/Educational Services | 15-204-100-320 | 96 | - | 96 | - | 96 |
| General Supplies | 15-204-100-610 | 3,000 | - | 3,000 | 400 | 2,600 |
| Total Learning and/or Language Disabilities | | 113,132 | 2,392 | 115,524 | 112,827 | 2,697 |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 109,693 | (66,574) | 43,119 | 41,630 | 1,489 |
| Other Salaries for Instruction | 15-212-100-106 | 120,961 | (45,862) | 75,099 | 71,409 | 3,690 |
| General Supplies | 15-212-100-610 | 4,600 | - | 4,600 | 3,089 | 1,511 |
| Total Multiple Disabilities | | 235,254 | (112,436) | 122,818 | 116,128 | 6,690 |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 431,375 | (7,764) | 423,611 | 420,199 | 3,412 |
| Other Salaries for Instruction | 15-213-100-106 | 22,434 | (22,434) | - | - | - |
| General Supplies | 15-213-100-610 | 2,250 | - | 2,250 | 104 | 2,146 |
| Total Resource Room | | 456,059 | (30,198) | 425,861 | 420,303 | 5,558 |
| Total Special Education | | | | | | |
| | | 804,445 | (140,242) | 664,203 | 649,258 | 14,945 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 117,731 | 43,105 | 160,836 | 160,836 | - |
| General Supplies | 15-230-100-610 | 1,000 | - | 1,000 | 174 | 826 |
| Total Basic Skills/Remedial | | 118,731 | 43,105 | 161,836 | 161,010 | 826 |
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | 123,007 | (26,363) | 96,644 | 91,909 | 4,735 |
| Other Purchased Services | 15-240-100-500 | 257 | - | 257 | - | 257 |
| General Supplies | 15-240-100-610 | 1,783 | - | 1,783 | - | 1,783 |
| Textbooks | 15-240-100-640 | 150 | - | 150 | - | 150 |
| Total Bilingual Education | | 125,197 | (26,363) | 98,834 | 91,909 | 6,925 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Denbo | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|--------------------|---------------------|-----------------|-----------|---|
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 2,060 | - | 2,060 | 1,896 | 164 |
| Total School Sponsored Cocurricular Activities | | 2,060 | - | 2,060 | 1,896 | 164 |
| Before/After School Programs: | | | | | | |
| Salaries of Teachers | 15-421-100-101 | 16,293 | - | 16,293 | 10,697 | 5,596 |
| Total Before/After School Programs | | 16,293 | - | 16,293 | 10,697 | 5,596 |
| Total - Instruction | | 2,615,879 | (104,929) | 2,510,950 | 2,474,847 | 36,103 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 61,984 | 4,052 | 66,036 | 63,367 | 2,669 |
| Other Salaries for Instruction | 15-000-213-106 | - | 16,646 | 16,646 | 8,662 | 7,984 |
| Supplies and Materials | 15-000-213-600 | 2,172 | - | 2,172 | 1,648 | 524 |
| Total Health Services | | 64,156 | 20,698 | 84,854 | 73,677 | 11,177 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 59,197 | 3,566 | 62,763 | 62,763 | - |
| Other Purchased Services | 15-000-218-500 | 150 | - | 150 | 85 | 65 |
| Supplies and Materials | 15-000-218-600 | 1,359 | - | 1,359 | 1,235 | 124 |
| Total Other Support Services-Students-Regular | | 60,706 | 3,566 | 64,272 | 64,083 | 189 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 6,655 | 335 | 6,990 | 6,990 | - |
| Total Other Support Services-Students-Regular | | 6,655 | 335 | 6,990 | 6,990 | - |
| Educational Media Services/School Library: | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | 34,264 | 54,843 | 89,107 | 88,936 | 171 |
| Salaries of Technology Coordinators | 15-000-222-177 | 28,549 | 5,023 | 33,572 | 33,572 | - |
| Purchased Professional Services | 15-000-222-300 | 585 | - | 585 | - | 585 |
| Other Purchased Services | 15-000-222-500 | 2,000 | - | 2,000 | 1,557 | 443 |
| Supplies and Materials | 15-000-222-600 | 13,064 | - | 13,064 | 12,956 | 108 |
| Total Educational Media Services/School Library | | 78,462 | 59,866 | 138,328 | 137,021 | 1,307 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 111,100 | 2,131 | 113,231 | 113,231 | - |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 37,145 | 1,107 | 38,252 | 38,251 | 1 |
| Salaries of HFMS SHA | 15-000-240-107 | - | 8,711 | 8,711 | 8,710 | 1 |
| Other Purchased Services | 15-000-240-500 | 600 | - | 600 | 85 | 515 |
| Supplies and Materials | 15-000-240-600 | 1,000 | - | 1,000 | 434 | 566 |
| Total Support Services School Administration | | 149,845 | 11,949 | 161,794 | 160,711 | 1,083 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Denbo | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|-----------|---|
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 42,055 | 537 | 42,592 | 42,591 | 1 |
| Total Security | | 42,055 | 537 | 42,592 | 42,591 | 1 |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 876,825 | - | 876,825 | 876,825 | - |
| Total Unallocated Benefits - Employee Benefits | | 876,825 | - | 876,825 | 876,825 | - |
| Total Undistributed Expenditures | | 1,278,704 | 96,951 | 1,375,655 | 1,361,898 | 13,757 |
| Total Expenditures - Current Expense | | 3,894,583 | (7,978) | 3,886,605 | 3,836,745 | 49,860 |
| Capital Outlay: | | | | | | |
| Equipment: | | | | | | |
| Regular Programs - Instruction: | | | | | | |
| Grade 1-5 | 15-120-100-730 | 3,502 | - | 3,502 | - | 3,502 |
| Total Equipment | | 3,502 | - | 3,502 | - | 3,502 |
| Total Capital Outlay | | 3,502 | - | 3,502 | - | 3,502 |
| Total School Based Expenditures | | 3,898,085 | (7,978) | 3,890,107 | 3,836,745 | 53,362 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 3,898,085 | (7,978) | 3,890,107 | 3,836,745 | (53,362) |
| Total Other Financing Sources/(Uses) | | 3,898,085 | (7,978) | 3,890,107 | 3,836,745 | (53,362) |
| 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, 2017**

| 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 | \$ 1,655,482 | \$ (57,646) | \$ 1,597,836 | \$ 1,588,809 | \$ 9,027 |
| Reading Specialist | 15-120-100-179 | 93,621 | 144 | 93,765 | 93,764 | 1 |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Purchased Professional/Educational Services | 15-190-100-320 | 1,500 | - | 1,500 | 1,500 | - |
| Other Purchased Services | 15-190-100-500 | 100 | 1,765 | 1,865 | 1,864 | 1 |
| General Supplies | 15-190-100-610 | 51,306 | (4,260) | 47,046 | 42,411 | 4,635 |
| Textbooks | 15-190-100-640 | 2,000 | (2,000) | - | - | - |
| Other Objects | 15-190-100-800 | 5,000 | - | 5,000 | 5,000 | - |
| Total Regular Programs - Instruction | | 1,809,009 | (61,997) | 1,747,012 | 1,733,348 | 13,664 |
| Learning and/or Language Disabilities: | | | | | | |
| Salaries of Teachers | 15-204-100-101 | 182,553 | 946 | 183,499 | 183,498 | 1 |
| Other Salaries for Instruction | 15-204-100-106 | 49,401 | 26,337 | 75,738 | 75,737 | 1 |
| General Supplies | 15-204-100-610 | 4,000 | (595) | 3,405 | 2,204 | 1,201 |
| Total Learning and/or Language Disabilities | | 235,954 | 26,688 | 262,642 | 261,439 | 1,203 |
| Multiple Disabilities: | | | | | | |
| General Supplies | 15-212-100-610 | 1,000 | - | 1,000 | - | 1,000 |
| Total Multiple Disabilities | | 1,000 | - | 1,000 | - | 1,000 |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 521,868 | 8,206 | 530,074 | 530,073 | 1 |
| Other Salaries for Instruction | 15-213-100-106 | 22,959 | 1,949 | 24,908 | 24,908 | - |
| General Supplies | 15-213-100-610 | 6,000 | (595) | 5,405 | 5,116 | 289 |
| Total Resource Room | | 550,827 | 9,560 | 560,387 | 560,097 | 290 |
| Total Special Education | | 787,781 | 36,248 | 824,029 | 821,536 | 2,493 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 148,258 | (42,781) | 105,477 | 98,475 | 7,002 |
| Bus Aides | 15-230-100-106 | - | 32,336 | 32,336 | 32,335 | 1 |
| Total Basic Skills/Remedial | | 148,258 | (10,445) | 137,813 | 130,810 | 7,003 |
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | 52,962 | (33,367) | 19,595 | 19,595 | - |
| Total Bilingual Education | | 52,962 | (33,367) | 19,595 | 19,595 | - |
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 4,000 | 3,010 | 7,010 | 7,010 | - |
| Total School Sponsored Cocurricular Activities | | 4,000 | 3,010 | 7,010 | 7,010 | - |
| Before/After School Programs: | | | | | | |
| 1-5 Teacher Tutoring | 15-421-100-101 | 15,000 | 5,000 | 20,000 | 16,036 | 3,964 |
| Other Salaries for Instruction | 15-421-100-106 | 1,000 | 518 | 1,518 | 1,518 | - |
| Total Before/After School Programs | | 16,000 | 5,518 | 21,518 | 17,554 | 3,964 |
| Total - Instruction | | 2,818,010 | (61,033) | 2,756,977 | 2,729,853 | 27,124 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Busansky | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|-----------------|------------------|------------------|------------------|------------------|---|
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 87,333 | 217 | 87,550 | 87,224 | 326 |
| Supplies and Materials | 15-000-213-600 | 2,500 | - | 2,500 | 2,472 | 28 |
| Total Health Services | | 89,833 | 217 | 90,050 | 89,696 | 354 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 95,920 | (37,441) | 58,479 | 58,478 | 1 |
| Supplies and Materials | 15-000-218-600 | 500 | - | 500 | 418 | 82 |
| Total Other Support Services-Students-Regular | | 96,420 | (37,441) | 58,979 | 58,896 | 83 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 6,600 | 390 | 6,990 | 6,990 | - |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 6,600 | 390 | 6,990 | 6,990 | - |
| Educational Media Services/School Library: | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | - | 36,480 | 36,480 | 36,480 | - |
| Salaries of Technology Coordinator | 15-000-222-177 | 38,749 | 2,020 | 40,769 | 40,769 | - |
| Other Purchased Services | 15-000-222-500 | 2,000 | 700 | 2,700 | 1,813 | 887 |
| Supplies and Materials | 15-000-222-600 | 12,000 | 4,900 | 16,900 | 16,699 | 201 |
| Total Educational Media Services/School Library | | 52,749 | 44,100 | 96,849 | 95,761 | 1,088 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 139,393 | (28,692) | 110,701 | 110,700 | 1 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 58,117 | 231 | 58,348 | 58,347 | 1 |
| Salaries of HFMS SHA | 15-000-240-107 | 20,353 | 3,077 | 23,430 | 20,279 | 3,151 |
| Other Purchased Services | 15-000-240-500 | - | 85 | 85 | 85 | - |
| Total Support Services School Administration | | 217,863 | (25,299) | 192,564 | 189,411 | 3,153 |
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 34,104 | 1,008 | 35,112 | 35,112 | - |
| Total Security | | 34,104 | 1,008 | 35,112 | 35,112 | - |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 958,372 | (74,255) | 884,117 | 635,971 | 248,146 |
| Total Unallocated Benefits - Employee Benefits | | 958,372 | (74,255) | 884,117 | 635,971 | 248,146 |
| Total Undistributed Expenditures | | 1,455,941 | (91,280) | 1,364,661 | 1,111,837 | 252,824 |
| Total Expenditures - Current Expense | | 4,273,951 | (152,313) | 4,121,638 | 3,841,690 | 279,948 |
| Total School Based Expenditures | | 4,273,951 | (152,313) | 4,121,638 | 3,841,690 | 279,948 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 4,273,951 | (152,313) | 4,121,638 | 3,841,690 | (279,948) |
| Total Other Financing Sources/(Uses) | | 4,273,951 | (152,313) | 4,121,638 | 3,841,690 | (279,948) |
| 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, 2017

| 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 | \$ 1,354,729 | \$ (153,185) | \$ 1,201,544 | \$ 1,199,843 | \$ 1,701 |
| Reading Specialist | 15-120-100-179 | 74,313 | (4,398) | 69,915 | 69,915 | - |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | 22,434 | (22,434) | - | - | - |
| Purchased Professional/Educational Services | 15-190-100-320 | 4,500 | - | 4,500 | 4,500 | - |
| Other Purchased Services | 15-190-100-500 | 200 | 545 | 745 | 728 | 17 |
| General Supplies | 15-190-100-610 | 39,500 | 7,455 | 46,955 | 43,394 | 3,561 |
| Textbooks | 15-190-100-640 | 4,000 | (4,000) | - | - | - |
| Other Objects | 15-190-100-800 | 5,000 | - | 5,000 | 5,000 | - |
| Total Regular Programs - Instruction | | 1,504,676 | (176,017) | 1,328,659 | 1,323,380 | 5,279 |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 150,983 | (65,316) | 85,667 | 85,667 | - |
| Other Salaries for Instruction | 15-212-100-106 | 101,103 | (46,852) | 54,251 | 52,553 | 1,698 |
| General Supplies | 15-212-100-610 | 3,000 | (2,000) | 1,000 | 952 | 48 |
| Total Multiple Disabilities | | 255,086 | (114,168) | 140,918 | 139,172 | 1,746 |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 312,560 | 71,580 | 384,140 | 382,913 | 1,227 |
| Other Salaries for Instruction | 15-213-100-106 | 24,301 | 1,460 | 25,761 | 25,760 | 1 |
| General Supplies | 15-213-100-610 | 3,000 | (1,000) | 2,000 | 1,309 | 691 |
| Total Resource Room | | 339,861 | 72,040 | 411,901 | 409,982 | 1,919 |
| Total Special Education | | 594,947 | (42,128) | 552,819 | 549,154 | 3,665 |
| Basic Skills/Remedial: | | | | | | |
| Salaries of Teachers | 15-230-100-101 | 125,004 | 29,971 | 154,975 | 145,625 | 9,350 |
| Other Salaries for Instruction | 15-230-100-106 | 40,389 | 19,541 | 59,930 | 59,929 | 1 |
| Total Basic Skills/Remedial | | 165,393 | 49,512 | 214,905 | 205,554 | 9,351 |
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | - | 2,850 | 2,850 | 2,845 | 5 |
| Total School Sponsored Cocurricular Activities | | - | 2,850 | 2,850 | 2,845 | 5 |
| Before/After School Programs: | | | | | | |
| 1-5 Teacher Tutoring | 15-421-100-101 | 10,000 | (1,900) | 8,100 | 5,880 | 2,220 |
| Total Before/After School Programs | | 10,000 | (1,900) | 8,100 | 5,880 | 2,220 |
| Total - Instruction | | 2,275,016 | (167,683) | 2,107,333 | 2,086,813 | 20,520 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 90,322 | 246 | 90,568 | 90,567 | 1 |
| Supplies and Materials | 15-000-213-600 | 3,500 | - | 3,500 | 3,404 | 96 |
| Total Health Services | | 93,822 | 246 | 94,068 | 93,971 | 97 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| 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 | 90,427 | 188 | 90,615 | 90,615 | - |
| Purchased Professional/Educational Services | 15-000-218-320 | 400 | - | 400 | - | 400 |
| Supplies and Materials | 15-000-218-600 | 1,000 | - | 1,000 | 971 | 29 |
| Total Other Support Services-Students-Regular | | 91,827 | 188 | 92,015 | 91,586 | 429 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 6,786 | 204 | 6,990 | 6,990 | - |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 6,786 | 204 | 6,990 | 6,990 | - |
| Educational Media Services/School Library: | | | | | | |
| Salaries of Other Professional Staff | 15-000-222-104 | 36,250 | 26,924 | 63,174 | 63,040 | 134 |
| Salaries of Technology Coordinators | 15-000-222-177 | 32,749 | (143) | 32,606 | 13,934 | 18,672 |
| Supplies and Materials | 15-000-222-600 | 14,000 | (1,000) | 13,000 | 12,760 | 240 |
| Total Educational Media Services/School Library | | 82,999 | 25,781 | 108,780 | 89,734 | 19,046 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 115,118 | 2,998 | 118,116 | 118,116 | - |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 33,713 | 778 | 34,491 | 34,490 | 1 |
| Salaries of HFMS SHA | 15-000-240-107 | 29,333 | (2,884) | 26,449 | 23,834 | 2,615 |
| Other Purchased Services | 15-000-240-500 | 500 | - | 500 | - | 500 |
| Supplies and Materials | 15-000-240-600 | 500 | - | 500 | 263 | 237 |
| Total Support Services School Administration | | 179,164 | 892 | 180,056 | 176,703 | 3,353 |
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 42,055 | 337 | 42,392 | 42,391 | 1 |
| Total Security | | 42,055 | 337 | 42,392 | 42,391 | 1 |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 796,352 | (314,101) | 482,251 | 381,893 | 100,358 |
| Total Unallocated Benefits - Employee Benefits | | 796,352 | (314,101) | 482,251 | 381,893 | 100,358 |
| Total Undistributed Expenditures | | 1,293,005 | (286,453) | 1,006,552 | 883,268 | 123,284 |
| Total Expenditures - Current Expense | | 3,568,021 | (454,136) | 3,113,885 | 2,970,081 | 143,804 |
| Total School Based Expenditures | | 3,568,021 | (454,136) | 3,113,885 | 2,970,081 | 143,804 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 3,568,021 | (454,136) | 3,113,885 | 2,970,081 | (143,804) |
| Total Other Financing Sources/(Uses) | | 3,568,021 | (454,136) | 3,113,885 | 2,970,081 | (143,804) |
| 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, 2017

| 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 | \$ 6,460,286 | \$ 43,182 | \$ 6,503,468 | \$ 6,488,287 | \$ 15,181 |
| Regular Programs - Undistributed Instruction: | | | | | | |
| Other Salaries for Instruction | 15-190-100-106 | 77,991 | (8,123) | 69,868 | 57,062 | 12,806 |
| Purchased Professional/Educational Service: | 15-190-100-320 | 21,000 | 430 | 21,430 | 21,235 | 195 |
| Other Purchased Services | 15-190-100-500 | 38,900 | 1,000 | 39,900 | 27,089 | 12,811 |
| General Supplies | 15-190-100-610 | 401,939 | 995 | 402,934 | 309,909 | 93,025 |
| Textbooks | 15-190-100-640 | 47,550 | - | 47,550 | 47,496 | 54 |
| Other Objects | 15-190-100-800 | 17,000 | - | 17,000 | 10,000 | 7,000 |
| Total Regular Programs - Instruction | | 7,064,666 | 37,484 | 7,102,150 | 6,961,078 | 141,072 |
| Learning and/or Language Disabilities: | | | | | | |
| General Supplies | 15-204-100-610 | 4,650 | - | 4,650 | 2,587 | 2,063 |
| 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 | | 11,650 | - | 11,650 | 2,587 | 9,063 |
| Behavioral Disabilities: | | | | | | |
| Salaries of Teachers | 15-209-100-101 | 314 | - | 314 | - | 314 |
| Total Behavioral Disabilities | | 314 | - | 314 | - | 314 |
| Multiple Disabilities: | | | | | | |
| Salaries of Teachers | 15-212-100-101 | 370,205 | (106,185) | 264,020 | 262,642 | 1,378 |
| Other Salaries for Instruction | 15-212-100-106 | 97,413 | (4,404) | 93,009 | 93,008 | 1 |
| Other purchase | 15-212-100-500 | 599 | - | 599 | 216 | 383 |
| General Supplies | 15-212-100-610 | 15,491 | 14,000 | 29,491 | 25,444 | 4,047 |
| Textbooks | 15-212-100-640 | 5,500 | - | 5,500 | - | 5,500 |
| Other Objects | 15-212-100-800 | 1,250 | - | 1,250 | - | 1,250 |
| Total Multiple Disabilities | | 490,458 | (96,589) | 393,869 | 381,310 | 12,559 |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | 1,233,819 | 121,238 | 1,355,057 | 1,354,994 | 63 |
| Other Salaries for Instruction | 15-213-100-106 | 384,783 | (59,823) | 324,960 | 323,043 | 1,917 |
| Purchase Professional Services | 15-213-100-320 | 6,000 | - | 6,000 | - | 6,000 |
| Other Purchased Services | 15-213-100-500 | 4,830 | - | 4,830 | - | 4,830 |
| General Supplies | 15-213-100-610 | 14,619 | - | 14,619 | 12,680 | 1,939 |
| Textbooks | 15-213-100-640 | 15,000 | (14,000) | 1,000 | - | 1,000 |
| Other Objects | 15-213-100-800 | 1,000 | - | 1,000 | - | 1,000 |
| Total Resource Room | | 1,660,051 | 47,415 | 1,707,466 | 1,690,717 | 16,749 |
| Total Special Education | | 2,162,473 | (49,174) | 2,113,299 | 2,074,614 | 38,685 |
| Basic Skills/Remedial: | | | | | | |
| Other Salaries for Instruction | 15-230-100-106 | - | 42,949 | 42,949 | 42,949 | - |
| Basic Teachers | 15-230-100-101 | 6,400 | - | 6,400 | - | 6,400 |
| Total Basic Skills/Remedial | | 6,400 | 42,949 | 49,349 | 42,949 | 6,400 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: High School | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|------------------|------------------|---|
| Bilingual Education: | | | | | | |
| Salaries of Teachers | 15-240-100-101 | 70,342 | (41,246) | 29,096 | 28,973 | 123 |
| Total Bilingual Education | | 70,342 | (41,246) | 29,096 | 28,973 | 123 |
| School Sponsored Cocurricular Activities: | | | | | | |
| Salaries | 15-401-100-100 | 151,250 | 35,296 | 186,546 | 186,546 | - |
| Total School Sponsored Cocurricular Activities | | 151,250 | 35,296 | 186,546 | 186,546 | - |
| Before/After School Programs: | | | | | | |
| Salaries | 15-421-100-101 | 85,000 | (35,000) | 50,000 | 46,472 | 3,528 |
| Total Before/After School Programs | | 85,000 | (35,000) | 50,000 | 46,472 | 3,528 |
| Summer School - Instruction: | | | | | | |
| Salaries | 15-422-100-101 | 42,069 | (6,000) | 36,069 | 35,429 | 640 |
| Total Summer School - Instruction | | 42,069 | (6,000) | 36,069 | 35,429 | 640 |
| Total - Instruction | | 9,582,200 | (15,691) | 9,566,509 | 9,376,061 | 190,448 |
| Attendance & Social Work Services: | | | | | | |
| Social Work | 15-000-211-104 | 1,401 | - | 1,401 | - | 1,401 |
| Total Attendance & Social Work Services | | 1,401 | - | 1,401 | - | 1,401 |
| Health Services: | | | | | | |
| Salaries | 15-000-213-100 | 116,289 | (6,070) | 110,219 | 98,051 | 12,168 |
| Purchased Professional & Technical Service | 15-000-213-300 | 1,470 | - | 1,470 | - | 1,470 |
| Other Purchased Services | 15-000-213-500 | 300 | - | 300 | - | 300 |
| Supplies and Materials | 15-000-213-600 | 6,000 | - | 6,000 | 2,128 | 3,872 |
| Total Health Services | | 124,059 | (6,070) | 117,989 | 100,179 | 17,810 |
| Other Support Services - Students - Regular: | | | | | | |
| Salaries of Other Professional Staff | 15-000-218-104 | 539,105 | 3,194 | 542,299 | 542,299 | - |
| 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 | 52 | 10,052 | 2,451 | 7,601 |
| Total Other Support Services-Students-Regular | | 553,705 | 3,246 | 556,951 | 544,750 | 12,201 |
| Improvement of Instruction Services/Other Support Services - Instruction Staff: | | | | | | |
| Salaries of Other Professional Staff | 15-000-221-104 | 39,350 | (36,111) | 3,239 | 3,239 | - |
| Supplies and Materials | 15-000-221-600 | 13,500 | - | 13,500 | - | 13,500 |
| Total Improvement of Instruction Services/ Other Support Services Instructional Staff | | 52,850 | (36,111) | 16,739 | 3,239 | 13,500 |
| Educational Media Services/School Library: | | | | | | |
| Salaries | 15-000-222-104 | 89,128 | 188 | 89,316 | 89,315 | 1 |
| Salaries of Technology Coordinator | 15-000-222-177 | 171,973 | 3,860 | 175,833 | 175,832 | 1 |
| Other Purchased Services | 15-000-222-500 | 8,000 | - | 8,000 | 7,193 | 807 |
| Supplies and Materials | 15-000-222-600 | 20,000 | - | 20,000 | 16,116 | 3,884 |

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| School: High School | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|---|--------------------|--------------------|---------------------|-----------------|------------|---|
| Total Educational Media Services/School Library | | 289,101 | 4,048 | 293,149 | 288,456 | 4,693 |
| Instructional Staff Training Services: | | | | | | |
| Purchased Professional/Educational Service: | 15-000-223-320 | 17,925 | - | 17,925 | - | 17,925 |
| Total Instructional Staff Training Services | | 17,925 | - | 17,925 | - | 17,925 |
| Support Services School Administration: | | | | | | |
| Salaries of Principals & Assistant Principals | 15-000-240-103 | 360,509 | 134,779 | 495,288 | 491,938 | 3,350 |
| Salaries of Secretarial & Clerical Assistants | 15-000-240-105 | 336,616 | 21,125 | 357,741 | 357,584 | 157 |
| Other Salaries | 15-000-240-110 | 105,617 | 2,256 | 107,873 | 107,872 | 1 |
| Other Purchased Services | 15-000-240-500 | 2,000 | - | 2,000 | 1,474 | 526 |
| Supplies and Materials | 15-000-240-600 | 9,589 | - | 9,589 | 3,878 | 5,711 |
| Total Support Services School Administration | | 814,331 | 158,160 | 972,491 | 962,746 | 9,745 |
| Security: | | | | | | |
| Salaries | 15-000-266-100 | 346,255 | 36,508 | 382,763 | 358,362 | 24,401 |
| General Supplies | 15-000-266-610 | 1,000 | - | 1,000 | 663 | 337 |
| Total Security | | 347,255 | 36,508 | 383,763 | 359,025 | 24,738 |
| Unallocated Benefits Employee Benefits: | | | | | | |
| Health Benefits | 15-000-291-270 | 3,226,777 | - | 3,226,777 | 3,226,777 | - |
| Total Unallocated Benefits - Employee Benefits | | 3,226,777 | - | 3,226,777 | 3,226,777 | - |
| Total Undistributed Expenditures | | 5,427,404 | 159,781 | 5,587,185 | 5,485,172 | 102,013 |
| Total Expenditures - Current Expense | | 15,009,604 | 144,090 | 15,153,694 | 14,861,233 | 292,461 |
| Capital Outlay: | | | | | | |
| Equipment: | | | | | | |
| Regular Programs - Instruction: | | | | | | |
| Grades 9 - 12 | 15-140-100-730 | 11,200 | - | 11,200 | 9,670 | 1,530 |
| Total Equipment | | 11,200 | - | 11,200 | 9,670 | 1,530 |
| Total Capital Outlay | | 11,200 | - | 11,200 | 9,670 | 1,530 |
| Total School Based Expenditures | | 15,020,804 | 144,090 | 15,164,894 | 14,870,903 | 293,991 |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 15,020,804 | 141,612 | 15,162,416 | 14,868,784 | (293,632) |
| Total Other Financing Sources/(Uses) | | 15,020,804 | 141,612 | 15,162,416 | 14,868,784 | (293,632) |
| Excess/(Deficiency) of Revenues | | | | | | |
| Over/(Under) Expenditures | | - | (2,478) | (2,478) | (2,119) | 359 |
| Fund Balances, July 1 | | 2,478 | - | 2,478 | 2,478 | - |
| Fund Balances, June 30 | | \$ 2,478 | \$ (2,478) | \$ - | \$ 359 | \$ 359 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| School: Early Childhood | ACCOUNT NUMBERS | ORIGINAL BUDGET | BUDGET TRANSFERS | FINAL BUDGET | ACTUAL | POSITIVE/ (NEGATIVE) FINAL TO ACTUAL |
|--|--------------------|--------------------|---------------------|-----------------|----------------|---|
| Current Expense: | | | | | | |
| Resource Room: | | | | | | |
| Salaries of Teachers | 15-213-100-101 | \$ 541,665 | \$ (47,318) | \$ 494,347 | \$ 493,717 | \$ 630 |
| Other Salaries for Instruction | 15-213-100-106 | - | 25,646 | 25,646 | 25,645 | 1 |
| Total Resource Room | | <u>541,665</u> | <u>(21,672)</u> | <u>519,993</u> | <u>519,362</u> | <u>631</u> |
| Preschool Disabilities - Full Time: | | | | | | |
| Salaries of Teachers | 15-216-100-101 | 223,065 | (28,639) | 194,426 | 194,425 | 1 |
| Other Salaries for Instruction | 15-216-100-106 | 221,090 | 11,708 | 232,798 | 232,581 | 217 |
| Total Preschool Disabilities - Full Time | | <u>444,155</u> | <u>(16,931)</u> | <u>427,224</u> | <u>427,006</u> | <u>218</u> |
| Summer School - Instruction: | | | | | | |
| Salaries | 15-422-100-101 | - | 9,800 | 9,800 | 9,799 | 1 |
| Total Summer School - Instruction | | <u>-</u> | <u>9,800</u> | <u>9,800</u> | <u>9,799</u> | <u>1</u> |
| Total - Instruction | | <u>985,820</u> | <u>(28,803)</u> | <u>957,017</u> | <u>956,167</u> | <u>850</u> |
| Total Expenditures - Current Expense | | <u>985,820</u> | <u>(28,803)</u> | <u>957,017</u> | <u>956,167</u> | <u>850</u> |
| Total School Based Expenditures | | <u>985,820</u> | <u>(28,803)</u> | <u>957,017</u> | <u>956,167</u> | <u>850</u> |
| Other Financing Sources/(Uses): | | | | | | |
| Operating Transfer In - General Fund | 15-5200-000-000 | 985,820 | (28,803) | 957,017 | 956,167 | (850) |
| Total Other Financing Sources/(Uses) | | <u>985,820</u> | <u>(28,803)</u> | <u>957,017</u> | <u>956,167</u> | <u>(850)</u> |
| Excess/(Deficiency) of Revenues | | | | | | |
| Over/(Under) Expenditures | | - | - | - | - | - |
| Fund Balances, July 1 | | - | - | - | - | - |
| Fund Balances, June 30 | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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E. Special Revenue Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | NO CHILD LEFT BEHIND | | | I.D.E.A. PART B BASIC | | 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 | REGULAR PROGRAM | PRESCHOOL PROGRAM | 21ST CENTURY GRANT | 21ST CENTURY ROLLOVER | PERKINS VOCATIONAL GRANT | PERKINS VOCATIONAL GRANT | TOTALS | | |
| Revenues: | | | | | | | | | | | | | | |
| State Sources | 853,077 | - | 14,787 | 65,758 | 19,972 | 1,747,516 | - | 378,144 | - | 60,888 | - | 25,200 | 7,922,086 | |
| Federal Sources | - | 233,835 | - | - | - | - | 43,368 | - | - | - | - | - | 3,442,545 | |
| Local Sources | - | - | - | - | - | - | - | 10,000 | - | - | - | - | 10,000 | |
| Total Revenues | \$ 853,077 | \$ 233,835 | \$ 14,787 | \$ 65,758 | \$ 19,972 | \$ 1,747,516 | \$ 43,368 | \$ 378,144 | \$ 60,888 | \$ 25,200 | \$ 11,374,631 | | | |

Expenditures:

| | | | | | | | | | | | | | | |
|---------------------------------|----------------|----------------|---------------|---------------|---------------|------------------|---------------|------------------|---------------|------------|------------------|---|-----------|--|
| Instruction: | | | | | | | | | | | | | | |
| Salaries of Teachers | 316,759 | 184,117 | - | - | 8,030 | - | - | 98,220 | 27,494 | - | - | - | 3,898,245 | |
| Other Salaries for Instruction | 175,608 | - | 3,065 | - | - | - | - | 103,742 | 9,292 | - | - | - | 1,704,782 | |
| Purchased Professional Services | 7,000 | - | - | 57,908 | - | - | - | 3,670 | - | - | - | - | 68,578 | |
| Other Purchased Services | - | - | - | - | - | 1,747,516 | 43,368 | 7,530 | 8,640 | - | - | - | 1,823,288 | |
| General Supplies | 268,100 | - | 9,660 | 7,850 | 11,942 | - | - | 107,210 | - | - | - | - | 404,762 | |
| Other Objects | - | - | - | - | - | - | - | 11,565 | - | - | 291 | - | 11,856 | |
| Total Instruction | 767,467 | 184,117 | 12,725 | 65,758 | 19,972 | 1,747,516 | 43,368 | 4,803,005 | 45,426 | 291 | 7,911,511 | | | |

Support Services:

| | | | | | | | | | | | | | |
|---|---------------|---------------|--------------|----------|----------|----------|----------|------------------|---------------|--------------|------------------|---|-----------|
| Salaries of Supervisors | 1,636 | - | - | - | - | - | - | 359,872 | 5,769 | - | - | - | 427,854 |
| Salaries of Other Professional Staff | - | - | - | - | - | - | - | 447,079 | 9,693 | - | - | - | 507,512 |
| Salaries of Secretarial & Clerical Assistants | - | - | - | - | - | - | - | 128,888 | - | - | - | - | 128,888 |
| Other Salaries | - | - | - | - | - | - | - | 358,274 | - | - | - | - | 358,274 |
| Personal Services-Employee Benefits | 81,078 | 49,718 | 234 | - | - | - | - | 1,209,908 | 34,961 | - | - | - | 1,375,899 |
| Purchased Professional Services | - | - | - | - | - | - | - | 446,633 | 10,000 | - | - | - | 456,633 |
| Other Purchased Services | - | - | - | - | - | - | - | 9,806 | - | - | 6,500 | - | 16,306 |
| Travel | - | - | - | - | - | - | - | 137,679 | - | - | - | - | 137,679 |
| Miscellaneous Purchased Services | 300 | - | 1,828 | - | - | - | - | - | - | - | - | - | 2,128 |
| Supplies & Materials | 2,596 | - | - | - | - | - | - | 30,942 | - | - | - | - | 33,538 |
| Total Support Services | 85,610 | 49,718 | 2,062 | - | - | - | - | 3,129,081 | 15,462 | 6,500 | 3,444,711 | | |

Facilities Acquisition & Construction Services:

| | | | | | | | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|---|--------|
| Instructional Equipment | - | - | - | - | - | - | - | - | - | - | 18,409 | - | 18,409 |
| Total Facilities Acquisition & Construction Services | - | - | - | - | - | - | - | - | - | - | 18,409 | | |

Total Expenditures

| | | | | | | | | | | | |
|---------------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------|------------------|---------------------|------------------|------------------|----------------------|
| Total Expenditures | \$ 853,077 | \$ 233,835 | \$ 14,787 | \$ 65,758 | \$ 19,972 | \$ 1,747,516 | \$ 43,368 | \$ 7,932,086 | \$ 60,888 | \$ 25,200 | \$ 11,374,631 |
|---------------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------|------------------|---------------------|------------------|------------------|----------------------|

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| | BUDGETED | ACTUAL | VARIANCE |
|---|--------------|--------------|------------|
| Expenditures: | | | |
| Instruction: | | | |
| Salaries of Teachers | \$ 3,293,710 | \$ 3,263,625 | \$ 30,085 |
| Other Salaries for Instruction | 1,426,325 | 1,413,075 | 13,250 |
| Other Purchased Services | 14,500 | 7,530 | 6,970 |
| General Supplies | 130,000 | 107,210 | 22,790 |
| Other Objects | 21,000 | 11,565 | 9,435 |
| | <hr/> | <hr/> | <hr/> |
| Total Instruction | 4,885,535 | 4,803,005 | 82,530 |
| Support Services: | | | |
| Salaries of Supervisors of Instruction | 359,873 | 359,872 | 1 |
| Salaries of Other Professional Staff | 449,150 | 447,079 | 2,071 |
| Salaries of Secretarial & Clerical Assistants | 134,381 | 128,888 | 5,493 |
| Other Salaries | 358,276 | 358,274 | 2 |
| Personal Services - Employee Benefits | 2,013,854 | 1,209,908 | 803,946 |
| Purchased Professional Services | 446,633 | 446,633 | - |
| Other Purchased Services | 171,606 | 147,485 | 24,121 |
| Supplies and Materials | 37,500 | 30,942 | 6,558 |
| Other Objects | 3,000 | - | 3,000 |
| | <hr/> | <hr/> | <hr/> |
| Total Support Services | 3,974,273 | 3,129,081 | 845,192 |
| Facilities Acquisition & Construction Services: | | | |
| Noninstructional Equipment | 387 | - | 387 |
| | <hr/> | <hr/> | <hr/> |
| Total Facilities Acquisition & Construction Services | 387 | - | 387 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | \$ 8,860,195 | \$ 7,932,086 | \$ 928,109 |

CALCULATION OF BUDGET & CARRYOVER

| | |
|---|--------------|
| Total Revised 2016-2017 Preschool Education Aid Allocation | \$ 8,054,931 |
| Add: Actual Preschool Education Aid Carryover (June 30, 2016) | 521,767 |
| Add: Additional Preschool Education Aid | 5,282 |
| Add: Excess Tuition Received | 10,000 |
| | <hr/> |
| Total Preschool Education Aid Funds Available for 2016-2017 Budget | 8,591,980 |
| Less: 2016-2017 Budgeted Preschool Education Aid (Including prior year budgeted carryover) | (8,860,195) |
| | <hr/> |
| Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2016 | (268,215) |
| Add: June 30, 2017 Unexpended Preschool Education Aid Funds | 928,109 |
| | <hr/> |
| 2016-2017 Carryover - Preschool Education Aid Funds | \$ 659,894 |
| | <hr/> |
| 2016-2017 Preschool Education Aid Funds Carryover Budgeted in 2017-2018 | \$ 175,000 |
| | <hr/> |

F. Capital Projects Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| PROJECT TITLE/ISSUE | ORIGINAL APPROPRIATIONS | EXPENDITURES TO DATE | | UNEXPENDED BALANCE JUNE 30, 2017 |
|---|----------------------------|----------------------|-----------------|---|
| | | PRIOR YEARS | CURRENT YEAR | |
| Fort Dix Elementary Phase VII, Classroom Additions | \$ 2,682,529 | \$ 2,245,581 | \$ - | \$ 436,948 |
| Window and HVAC Replacements at the Emmons School | 3,636,000 | - | 1,534,842 | 2,101,158 |
| Total | | \$ 2,245,581 | \$ 1,534,842 | \$ 2,538,106 |

**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, 2017**

| | |
|---|----------------------------|
| Revenues & Other Financing Sources: | |
| Transfer from General Fund | <u>\$ 3,636,000</u> |
| Total Revenues | <u>3,636,000</u> |
| Expenditures & Other Financing Uses: | |
| Purchased Professional & Technical Services | 49,886 |
| Construction Services | <u>1,484,956</u> |
| Total Expenditures | <u>1,534,842</u> |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 2,101,158 |
| Fund Balance - Beginning | <u>436,948</u> |
| Fund Balance - Ending | <u><u>\$ 2,538,106</u></u> |

**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, 2017**

| | 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 |
| Total Revenues | 2,682,529 | - | 2,682,529 | 2,682,529 |
| 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 |
| Total Expenditures | 2,245,581 | - | 2,245,581 | 2,682,529 |
| 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% |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
WINDOW AND HVAC REPLACEMENTS AT THE EMMONS SCHOOL
FOR THE YEAR ENDED JUNE 30, 2017**

| | PRIOR PERIODS | CURRENT YEAR | TOTALS | REVISED AUTHORIZED COST |
|---|---------------|------------------|------------------|-------------------------|
| Revenues & Other Financing Sources: | | | | |
| Transfer from General Fund | \$ - | \$ 3,636,000 | \$ 3,636,000 | \$ 3,636,000 |
| Total Revenues | - | 3,636,000 | 3,636,000 | 3,636,000 |
| Expenditures & Other Financing Uses: | | | | |
| Purchased Professional & Technical Services | - | 49,886 | 49,886 | 50,000 |
| Construction Services | - | 1,484,956 | 1,484,956 | 3,586,000 |
| Total Expenditures | - | 1,534,842 | 1,534,842 | 3,636,000 |
| Excess/(Deficiency) of Revenues Over/ (Under) Expenditures | \$ - | \$ 2,101,158 | \$ 2,101,158 | \$ - |

ADDITIONAL PROJECT INFORMATION

| | |
|---|------------------|
| Project Number | 4050-085-17-1000 |
| Grant Date | N/A |
| Bond Authorization Date | N/A |
| Bonds Authorized | N/A |
| Bonds Issued | N/A |
| Original Authorized Cost | 4,300,000 |
| Revised Authorized Cost | 3,636,000 |
| Percentage Decrease Over Original Authorized Cost | -15.44% |

G. Proprietary Funds

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Enterprise Funds

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF NET POSITION
AS OF JUNE 30, 2017

| ASSETS | FOOD SERVICE | SCHOOL AGE / WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | TOTALS |
|----------------------------------|-------------------|--|--------------------------------|---------------------|
| Current Assets: | | | | |
| Cash | \$ - | \$ 515,703 | \$ 95,444 | \$ 611,147 |
| Accounts Receivable: | | | | |
| State | 4,099 | - | - | 4,099 |
| Federal | 92,726 | - | - | 92,726 |
| Interfund | 520,665 | - | - | 520,665 |
| Inventories | 120,183 | - | - | 120,183 |
| Total Current Assets | 737,673 | 515,703 | 95,444 | 1,348,820 |
| Noncurrent Assets: | | | | |
| Equipment | 47,042 | - | - | 47,042 |
| Accumulated Depreciation | (47,042) | - | - | (47,042) |
| Total Noncurrent Assets | - | - | - | - |
| Total Assets | 737,673 | 515,703 | 95,444 | 1,348,820 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Cash Deficit | 17,049 | - | - | 17,049 |
| Unearned Revenue | 71,095 | - | - | 71,095 |
| Interfund Payable | - | 24,963 | 95,444 | 120,407 |
| Accrued Salaries | 17,828 | 32,643 | - | 50,471 |
| Total Current Liabilities | 105,972 | 57,606 | 95,444 | 259,022 |
| NET POSITION | | | | |
| Unrestricted | 631,701 | 458,097 | - | 1,089,798 |
| Total Net Position | \$ 631,701 | \$ 458,097 | \$ - | \$ 1,089,798 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2017**

| | FOOD SERVICE | SCHOOL AGE / WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | TOTALS |
|---|-----------------|--|--------------------------------|--------------|
| Operating Revenues: | | | | |
| Local Sources: | | | | |
| Daily Sales - Reimbursable Programs: | | | | |
| School Lunch Program | \$ 413,254 | \$ - | \$ - | \$ 413,254 |
| School Breakfast Program | 44,693 | - | - | 44,693 |
| Total - Daily Sales - Reimbursable Programs | 457,947 | - | - | 457,947 |
| Daily Sales Nonreimbursable Programs | 23,104 | - | - | 23,104 |
| Registration & Tuition | - | 616,398 | - | 616,398 |
| Miscellaneous | 10,535 | - | - | 10,535 |
| Fees | - | - | 7,209 | 7,209 |
| Total Operating Revenue | 491,586 | 616,398 | 7,209 | 1,115,193 |
| Operating Expenses: | | | | |
| Salaries | 1,004,299 | 546,557 | - | 1,550,856 |
| Supplies and Materials | 83,704 | 11,140 | 18,318 | 113,162 |
| Miscellaneous | 31,774 | - | - | 31,774 |
| Cost of Sales - reimbursable | 831,726 | - | - | 831,726 |
| Cost of Sales - nonreimbursable | 29,936 | - | - | 29,936 |
| Total Operating Expenses | 1,981,439 | 557,697 | 18,318 | 2,557,454 |
| Operating Income/(Loss) | (1,489,853) | 58,701 | (11,109) | (1,442,261) |
| Nonoperating Revenues: | | | | |
| State Sources: | | | | |
| State School Lunch Program | 26,907 | - | - | 26,907 |
| Federal Source: | | | | |
| School Breakfast Program | 271,599 | - | - | 271,599 |
| National School Lunch Program | 1,150,211 | - | - | 1,150,211 |
| Snack Program | 48,122 | - | - | 48,122 |
| Food Distribution Program | 238,364 | - | - | 238,364 |
| Total Nonoperating Revenues | 1,735,203 | - | - | 1,735,203 |
| Other Financing Sources/(Uses): | | | | |
| Operating Transfers In/(Out) | - | - | 11,109 | 11,109 |
| Total Other Financing Sources/(Uses): | - | - | 11,109 | 11,109 |
| Net Income/(Loss) | 245,350 | 58,701 | - | 304,051 |
| Net Position - Beginning | 386,351 | 399,396 | - | 785,747 |
| Total Net Position - Ending | \$ 631,701 | \$ 458,097 | \$ - | \$ 1,089,798 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF CASH FLOWS
AS OF JUNE 30, 2017**

| | FOOD SERVICE | SCHOOL AGE / WRAP AROUND CHILDCARE | BAKERY/ CATERING PROGRAM | TOTALS |
|---|--------------------|--|--------------------------------|--------------------|
| Cash Flows From Operating Activities: | | | | |
| Receipts from Customers | \$ 323,226 | \$ 616,398 | \$ 7,209 | \$ 946,833 |
| Payments to Employees | (995,930) | (644,562) | - | (1,640,492) |
| Payments to Suppliers | (964,085) | (11,140) | - | (975,225) |
| Net Cash Provided/(Used) by Operating Activities | (1,636,789) | (39,304) | 7,209 | (1,668,884) |
| Cash Flows From Noncapital Financing Activities: | | | | |
| Cash Received From State & Federal Reimbursements | 1,638,751 | - | - | 1,638,751 |
| Net Cash Provided by Noncapital Financing Activities | 1,638,751 | - | - | 1,638,751 |
| Net Increase/(Decrease) in Cash & Cash Equivalents | | | | |
| Balances - Beginning of Year | 1,962 | (39,304) | 7,209 | (30,133) |
| Balances - Ending of Year | (19,011) | 555,007 | 88,235 | 624,231 |
| Balances - Ending of Year | \$ (17,049) | \$ 515,703 | \$ 95,444 | \$ 594,098 |

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

| | | | | |
|--|-----------------------|--------------------|-----------------|-----------------------|
| Operating Income/(Loss) | \$ (1,489,853) | \$ 58,701 | \$ (11,109) | \$ (1,442,261) |
| Adjustments to Reconcile Operating Income/(Loss)]to Net Cash Provided/(Used) by Operating Activities: | | | | |
| Food Distribution Program | 238,364 | - | - | 238,364 |
| Change in Assets & Liabilities: | | | | |
| (Increase)/Decrease in Accounts Receivable | (393,463) | - | - | (393,463) |
| (Increase)/Decrease in Inventory | (13,261) | - | - | (13,261) |
| (Decrease)/Increase in Unearned Revenue | 13,055 | - | - | 13,055 |
| (Decrease)/Increase in Interfunds Payable | - | (106,361) | 18,318 | (88,043) |
| (Decrease)/Increase in Accrued Salaries | 8,369 | 8,356 | - | 16,725 |
| Total Adjustments | (146,936) | (98,005) | 18,318 | (226,623) |
| Net Cash Provided/(Used) by Operating Activities | \$ (1,636,789) | \$ (39,304) | \$ 7,209 | \$ (1,668,884) |

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Internal Service Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
INTERNAL SERVICE FUND
SCHEDULE OF NET POSITION
AS OF JUNE 30, 2017**

| | ASSETS | INTERNAL SERVICES |
|---------------------------|--------------|----------------------|
| Current Assets: | | |
| Interfund Receivable | | \$ 8,437 |
| | | <hr/> |
| Total Assets | | 8,437 |
| | | <hr/> |
| | LIABILITIES | |
| Current Liabilities: | | |
| Due to Vendors | | 6,438 |
| Accounts Payable | | 1,999 |
| | | <hr/> |
| Total Current Liabilities | | 8,437 |
| | | <hr/> |
| | NET POSITION | |
| Reserved Net Position | | <hr/> - |
| Total Net Position | | <hr/> <u>\$ -</u> |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2017**

| | INTERNAL SERVICES |
|-----------------------------|----------------------|
| Operating Revenues: | |
| Local Sources: | |
| Miscellaneous | \$ <u>7,300</u> |
| Total Operating Revenue | <u>7,300</u> |
| Operating Expenses: | |
| Local Sources: | |
| Miscellaneous | \$ <u>7,300</u> |
| Total Operating Expenses | <u>7,300</u> |
| Operating Income/(Loss) | <u>-</u> |
| Net Income/(Loss) | - |
| Net Position - Beginning | <u>-</u> |
| Total Net Position - Ending | <u><u>\$ -</u></u> |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
INTERNAL SERVICE FUND
SCHEDULE OF CASH FLOWS
AS OF JUNE 30, 2017**

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 Interfund Receivable | (6,841) |
| (Decrease)/Increase in Accounts Payable | 6,841 |
| | - |
| Total Adjustments | - |
| Net Cash Provided/(Used) by Operating Activities | \$ - |

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H. Fiduciary Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2017**

| ASSETS | PRIVATE PURPOSE | | AGENCY | | TOTALS |
|--------------------------------------|---------------------------------------|-------------------------------|---------------------|-------------------|-------------------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | STUDENT ACTIVITY | PAYROLL AGENCY | |
| Cash & Cash Equivalents | \$ 579,327 | \$ 46,373 | \$ 330,076 | \$ 732,031 | \$ 1,687,807 |
| Interfunds Receivable | - | - | - | 13,291 | 13,291 |
| Total Assets | 579,327 | 46,373 | 330,076 | 745,322 | 1,701,098 |
| LIABILITIES | | | | | |
| Payroll Deductions & Withholdings | - | - | - | 745,322 | 745,322 |
| Due to Student Groups | - | - | 330,076 | - | 330,076 |
| Interfunds Payable | - | 21,000 | - | - | 21,000 |
| Total Liabilities | - | 21,000 | 330,076 | 745,322 | 1,096,398 |
| NET POSITION | | | | | |
| Reserve For: | | | | | |
| Unemployment Compensation | 579,327 | - | - | - | 579,327 |
| Flex Spending | - | 25,373 | - | - | 25,373 |
| Total Net Position | \$ 579,327 | \$ 25,373 | \$ - | \$ - | \$ 604,700 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017**

| ADDITIONS | PRIVATE PURPOSE | | TOTALS |
|--------------------------------------|---------------------------------------|-------------------------------|------------|
| | UNEMPLOYMENT COMPENSATION TRUST | FLEXIBLE SPENDING TRUST | |
| Contributions: | | | |
| Other | \$ 107,483 | \$ 79,845 | \$ 187,328 |
| Total Contributions | 107,483 | 79,845 | 187,328 |
| Total Additions | 107,483 | 79,845 | 187,328 |
| DEDUCTIONS | | | |
| Unemployment Claims | 48,646 | - | 48,646 |
| Miscellaneous | - | 70,537 | 70,537 |
| Total Deductions | 48,646 | 70,537 | 119,183 |
| Change in Net Position | 58,837 | 9,308 | 68,145 |
| Net Position - Beginning of the Year | 520,490 | 16,065 | 536,555 |
| Net Position - End of the Year | \$ 579,327 | \$ 25,373 | \$ 604,700 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

| | BALANCE JULY 1, 2016 | CASH RECEIPTS | CASH DISBURSEMENTS | BALANCE JUNE 30, 2017 |
|-------------------------------|----------------------------|-------------------|-----------------------|-----------------------------|
| Elementary School Fund | \$ 68,214 | \$ 10,306 | \$ 9,034 | \$ 69,486 |
| Assembly Fund | 30,208 | 83,899 | 87,574 | 26,533 |
| Helen Fort Middle School Fund | 51,995 | 85,158 | 73,127 | 64,026 |
| High School Activities Fund | 151,911 | 334,458 | 316,338 | 170,031 |
| Total | \$ 302,328 | \$ 513,821 | \$ 486,073 | \$ 330,076 |

**PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| ASSETS | BALANCE JULY 1, 2016 | ADDITIONS | DELETIONS | BALANCE JUNE 30, 2017 |
|-----------------------------------|----------------------------|----------------------|----------------------|-----------------------------|
| Cash & Cash Equivalents | \$ 720,615 | \$ 72,214,156 | \$ 72,202,740 | \$ 732,031 |
| Interfund Receivable | - | 13,291 | - | 13,291 |
| Total Assets | \$ 720,615 | \$ 72,227,447 | \$ 72,202,740 | \$ 745,322 |
| LIABILITIES | | | | |
| Payroll Deductions & Withholdings | \$ 717,579 | \$ 33,811,076 | \$ 33,783,333 | \$ 745,322 |
| Net Payroll | - | 38,392,571 | 38,392,571 | - |
| Interfunds Payable | 3,036 | 10,509 | 13,545 | - |
| Total Liabilities | \$ 720,615 | \$ 72,214,156 | \$ 72,189,449 | \$ 745,322 |

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I. Long-Term Debt

Not Applicable

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STATISTICAL SECTION (Unaudited)

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

| | FISCAL YEAR ENDING JUNE 30, | | | | | | | | | |
|---------------------------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Governmental Activities | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 62,994,955 | \$ 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 |
| Restricted | 27,303,721 | 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 |
| Unrestricted | (48,363,919) | (49,718,318) | (43,160,582) | 931,966 | 652,893 | 562,719 | (1,909,820) | (7,935,126) | (5,374,947) | (1,035,664) |
| Total Governmental Activities | \$ 41,934,757 | \$ 44,115,630 | \$ 41,635,406 | \$ 75,839,408 | \$ 69,698,213 | \$ 69,083,260 | \$ 38,207,275 | \$ 36,696,654 | \$ 36,165,951 | \$ 39,148,548 |
| Business-Type Activities | | | | | | | | | | |
| Net Investment in Capital Assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unrestricted | 1,089,798 | 785,747 | 531,840 | 520,021 | 516,029 | 566,467 | 608,885 | 648,600 | 521,191 | 586,899 |
| Total Business-Type Activities | \$ 1,089,798 | \$ 785,747 | \$ 531,840 | \$ 520,021 | \$ 516,029 | \$ 566,467 | \$ 608,885 | \$ 648,600 | \$ 521,191 | \$ 586,899 |
| Government-Wide | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 62,994,955 | \$ 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 |
| Restricted | 27,303,721 | 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 |
| Unrestricted | (47,274,121) | (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) |
| Total District Net Position | \$ 43,024,555 | \$ 44,901,377 | \$ 42,167,246 | \$ 76,359,429 | \$ 70,214,242 | \$ 69,649,727 | \$ 38,816,160 | \$ 37,345,254 | \$ 36,687,142 | \$ 39,735,447 |

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

| | FISCAL YEAR ENDING JUNE 30, | | | | | | | | | |
|---|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Expenses: | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Instruction: | | | | | | | | | | |
| Regular | \$ 33,998,357 | \$ 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 |
| Special Education | 9,284,498 | 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 |
| Other Special Education | 1,484,985 | 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 |
| Other Instruction | 1,143,838 | 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 |
| Support Services: | | | | | | | | | | |
| Tuition | 3,840,090 | 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 |
| Student & Instruction Related Services | 17,697,275 | 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 |
| School Administrative Services | 3,007,385 | 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 |
| General & Business Administrative Services | 2,584,836 | 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 |
| Plant Operations & Maintenance | 8,227,752 | 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 |
| Pupil Transportation | 4,138,741 | 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 |
| Unallocated Benefits | 25,513,829 | 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 |
| On-Behalf TPAF Pension & FICA Contributions | 11,983,574 | - | - | 18,477 | 15,671 | 15,015 | 15,562 | 14,156 | 15,652 | 8,641 |
| Special Schools | - | - | 6,131 | - | - | - | - | - | - | - |
| Transfer to Charter School | - | 12,831 | - | 1,448,225 | 1,311,774 | 1,120,298 | 609,916 | - | - | - |
| Capital Expended on Federal Property | 1,164,189 | 321,590 | 280,155 | - | - | 182,104 | 1,940,609 | 614,836 | 482,045 | 1,167,544 |
| Interest on Long-Term Debt | - | - | - | - | - | - | - | 7,125 | 63,875 | 118,187 |
| Unallocated Compensated Absences | 70,602 | (366,959) | (389,139) | (2,361,351) | 95,680 | 135,579 | (317,955) | 3,504,568 | 555,096 | - |
| Unallocated Disposal of Fixed Assets | 41,633 | 224,333 | - | - | - | - | - | 433,818 | - | 1,324,978 |
| Unallocated Depreciation | 2,520,359 | 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 |
| Total Governmental Activities Expenses | 126,701,943 | 128,662,840 | 124,202,429 | 112,104,459 | 117,638,740 | 117,152,388 | 113,091,850 | 116,585,304 | 113,502,896 | 114,791,335 |
| Business-Type Activities: | | | | | | | | | | |
| Enterprise Funds | 2,557,454 | 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 |
| Total Business-Type Activities Expense | 2,557,454 | 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 |
| Total District Expenses | \$ 129,259,397 | \$ 131,268,962 | \$ 126,822,947 | \$ 114,671,008 | \$ 120,292,662 | \$ 119,751,455 | \$ 115,695,267 | \$ 119,283,083 | \$ 116,310,274 | \$ 117,493,652 |

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

FISCAL YEAR ENDING JUNE 30,

| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|-----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Program Revenues: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Operating Grants & Contributions | \$ 23,358,568 | \$ 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 |
| Total Governmental Activities Program Revenues | 23,358,568 | 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 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Enterprise Funds | 1,115,193 | 1,075,390 | 1,041,580 | 812,278 | 831,041 | 939,729 | 942,403 | 1,044,802 | 1,029,383 | 1,055,025 |
| Operating Grants & Contributions | 1,735,203 | 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 |
| Total Business Type Activities Program Revenues | 2,850,396 | 2,739,225 | 2,632,337 | 2,570,541 | 2,603,484 | 2,556,649 | 2,563,702 | 2,825,188 | 2,741,670 | 2,606,895 |
| Total District Program Revenues | \$ 26,208,964 | \$ 33,650,920 | \$ 32,973,323 | \$ 13,929,116 | \$ 13,787,134 | \$ 15,411,182 | \$ 15,038,086 | \$ 14,463,444 | \$ 12,314,298 | \$ 12,913,728 |
| Net (Expense)/Revenue: | | | | | | | | | | |
| Governmental Activities | \$(103,343,375) | \$(97,751,145) | \$(93,861,443) | \$(100,745,884) | \$(106,455,090) | \$(104,297,855) | \$(100,617,466) | \$(104,947,048) | \$(103,930,268) | \$(104,484,502) |
| Business-Type Activities | 292,942 | 133,103 | 11,819 | 3,992 | (50,438) | (42,418) | (39,715) | 127,409 | (65,708) | (95,422) |
| Total Government-Wide Net Expense | \$(103,050,433) | \$(97,618,042) | \$(93,849,624) | \$(100,741,892) | \$(106,505,528) | \$(104,340,273) | \$(100,657,181) | \$(104,819,639) | \$(103,995,976) | \$(104,579,924) |
| General Revenues & Other Changes in Net Position: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Property Taxes Levied for General Purposes, Net | \$ 13,201,804 | \$ 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 |
| Taxes Levied for Debt Service | - | - | - | - | - | - | - | 504,003 | 506,083 | 505,130 |
| Unrestricted Grants & Contributions | 86,758,932 | 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 |
| Tuition | 397,462 | 377,569 | 551,063 | 288,314 | 351,241 | 367,462 | 458,640 | 201,927 | 2,120,185 | 1,784,303 |
| Miscellaneous Income | 815,413 | 914,323 | 536,260 | 840,389 | 776,356 | 675,570 | 1,291,786 | 363,577 | 1,216,444 | 1,494,474 |
| Reduction of Compensated Absences | - | - | - | - | - | - | - | - | - | 18,505 |
| Contribution from Pemberton Borough | - | - | - | - | 185,852 | 25,261,000 | - | 236,984 | - | - |
| Transfers | (11,109) | (120,804) | - | - | - | - | - | - | - | (200,000) |
| Loss on Disposal of Capital Assets | - | - | - | - | - | (17,190) | - | - | - | - |
| Total Governmental Activities | \$ 101,162,502 | \$ 100,231,369 | \$ 99,936,532 | \$ 106,887,079 | \$ 107,070,043 | \$ 135,173,840 | \$ 102,128,087 | \$ 105,477,751 | \$ 101,980,196 | \$ 107,627,478 |

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

| | FISCAL YEAR ENDING JUNE 30, | | | | | | | | | |
|---------------------------------------|-----------------------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Business-Type Activities: | | | | | | | | | | |
| Transfers | \$ 11,109 | \$ 120,804 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200,000 |
| Total Business-Type Activities | 11,109 | 120,804 | - | - | - | - | - | - | - | 200,000 |
| Total Government-Wide | \$ 101,173,611 | \$ 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 |
| Change in Net Position: | | | | | | | | | | |
| Governmental Activities | \$ (2,180,873) | \$ 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 |
| Business-Type Activities | 304,051 | 253,907 | 11,819 | 3,992 | (50,438) | (42,418) | (39,715) | 127,409 | (65,708) | 104,578 |
| Total District | \$ (1,876,822) | \$ 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 |

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

| | FISCAL YEAR ENDING JUNE 30, | | | | | | | | | |
|---|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| General Fund: | | | | | | | | | | |
| Restricted | \$ 24,765,615 | \$ 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 |
| Committed To | - | 4,682,968 | 3,016,165 | 1,316,165 | - | - | - | - | - | - |
| Assigned To | 5,343,465 | 4,774,234 | 2,305,333 | - | - | 647,611 | 593,729 | (3,054,971) | (2,887,993) | 1,095,463 |
| Unassigned | (5,897,044) | (5,831,577) | (3,166,761) | 171,699 | (55,609) | - | - | - | - | - |
| Total General Fund | \$ 24,212,036 | \$ 24,312,771 | \$ 20,400,380 | \$ 14,351,406 | \$ 11,190,526 | \$ 11,596,300 | \$ 8,489,800 | \$ 6,683,026 | \$ 6,479,226 | \$ 8,520,246 |
| All Other Governmental Funds: | | | | | | | | | | |
| Assigned To | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 49,483 | \$ 89,183 | \$ - | \$ - | \$ - |
| Other Purposes | - | - | - | - | - | - | - | - | - | - |
| Restricted | (145,599) | (283,726) | (492,689) | (593,555) | (451,082) | - | - | - | - | (64,636) |
| Special Revenue Fund | 2,538,106 | 436,948 | 436,948 | 436,948 | 551,949 | 1,373,481 | 15,885 | 1,169,597 | - | - |
| Capital Projects | - | - | - | - | - | - | - | - | - | - |
| Total All Other Governmental Funds | \$ 2,392,507 | \$ 153,222 | \$ (55,741) | \$ (156,607) | \$ 678,741 | \$ 1,422,964 | \$ 105,068 | \$ 1,169,597 | \$ - | \$ (64,636) |

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

| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues: | | | | | | | | | | |
| Tax Levy | \$13,201,804 | \$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 |
| Tuition Charges | 397,462 | 377,569 | 551,063 | 288,314 | 351,241 | 367,462 | 458,640 | 201,927 | 2,120,185 | 1,784,303 |
| Transportation Charges | 2,016 | 36,876 | 30,094 | 29,206 | 76,705 | 66,924 | 88,350 | 118,744 | 221,761 | 208,609 |
| Miscellaneous | 806,097 | 874,314 | 489,601 | 884,663 | 699,651 | 608,646 | 1,203,436 | 244,833 | 994,683 | 1,285,865 |
| State Sources | 103,992,346 | 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 |
| Federal Sources | 6,125,154 | 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 |
| Total Revenue | 124,524,879 | 122,050,402 | 119,808,854 | 118,319,134 | 118,067,841 | 122,784,563 | 114,602,471 | 116,879,023 | 111,552,824 | 118,115,806 |
| Expenditures: | | | | | | | | | | |
| Instruction: | | | | | | | | | | |
| Regular Instruction | 33,998,357 | 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 |
| Special Education Instruction | 9,284,498 | 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 |
| Other Special Instruction | 1,484,985 | 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 |
| Other Instruction | 1,143,838 | 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 |
| Support Services: | | | | | | | | | | |
| Tuition | 3,840,090 | 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 |
| Attendance | 274,760 | 243,461 | 217,914 | 208,650 | 237,278 | 245,694 | 405,740 | 593,474 | 546,370 | 536,556 |
| Health Services | 1,449,589 | 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 |
| Student & Instruction Related Services | 12,430,848 | 11,853,632 | 11,411,291 | 11,357,508 | 11,371,643 | 12,965,520 | 12,015,356 | 12,157,710 | 9,149,634 | 9,475,044 |
| Educational Media Services/School Library | 3,542,078 | 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 |
| School Administrative Services | 3,007,385 | 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 |
| Other Administrative Services | 745,913 | 948,265 | 826,287 | 981,996 | 860,855 | 755,241 | 714,753 | 751,410 | 727,600 | 1,090,035 |
| Central Services | 1,202,470 | 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 |
| Administrative Information Technology | 636,453 | 620,034 | 614,748 | 602,730 | 596,793 | 555,487 | 568,957 | 578,647 | 517,672 | 482,579 |
| Plant Operations & Maintenance | 8,227,752 | 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 |
| Pupil Transportation | 4,138,741 | 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 |
| Unallocated Benefits | 21,515,405 | 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 |
| On-Behalf TPAF Pension and Social Security Contributions | 11,983,574 | - | - | - | - | - | - | - | - | - |

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

| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|--------------------|---------------------|-----------------------|---------------------|
| Expenditures (continued): | | | | | | | | | | |
| Capital Outlay | 3,468,484 | 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 |
| Special Schools | - | - | 6,131 | 18,477 | 15,671 | 15,015 | 15,562 | 14,156 | 15,652 | 8,641 |
| Debt Service: | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | 1,425,000 | 1,375,000 | 1,320,000 |
| Interest & Other Charges | - | - | - | - | - | - | - | 28,500 | 84,500 | 136,750 |
| Total Expenditures | 122,375,220 | 117,795,413 | 113,673,872 | 114,471,897 | 117,906,064 | 117,239,869 | 113,250,310 | 115,742,610 | 113,529,208 | 115,341,702 |
| Excess (Deficiency) of Revenues Over/(Under) Expenditures | 2,149,659 | 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 |
| Other Financing Sources/(Uses): | | | | | | | | | | |
| Transfers Out | (3,647,109) | (133,635) | - | (1,448,225) | (1,311,774) | (1,120,298) | (609,916) | - | - | (200,000) |
| Transfers In | 3,636,000 | - | 14,858 | - | - | - | - | - | - | - |
| Pemberton Borough Merger | - | - | - | - | - | - | - | 236,984 | - | - |
| Total Other Financing Sources/(Uses) | (11,109) | (133,635) | 14,858 | (1,448,225) | (1,311,774) | (1,120,298) | (609,916) | 236,984 | - | (200,000) |
| Net Change in Fund Balances | \$ 2,138,550 | \$ 4,121,354 | \$ 6,149,840 | \$ 2,399,012 | \$ (1,149,997) | \$ 4,424,396 | \$ 742,245 | \$ 1,373,397 | \$ (1,976,384) | \$ 2,574,104 |
| Debt Service as a Percentage of Noncapital Expenditures | - | - | - | - | - | - | - | 1.29% | 1.31% | 1.30% |

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 |
|-----------------------------------|-------------------------------|-----------------------|-------------------------|---------------|------------|
| 2017 | \$ - | \$ 350,088 | \$ - | \$ 446,009 | \$ 796,097 |
| 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 |
| 2012 | 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 |

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 |
|----------------------------|---------------|------------------|---------------|--------------|---------------|--------------|---------------|----------------------|------------------|-----------------------|------------------------------|
| 2017* | \$ 22,829,600 | \$ 1,315,096,300 | \$ 22,576,500 | \$ 4,557,200 | \$ 95,423,900 | \$ 2,943,000 | \$ 35,444,600 | \$ 1,498,871,100 | \$ 2,149,425 | \$ 1,501,020,525 | 0.825 |
| 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 |

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

* Township underwent a revaluation in 2017.

**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 | | OVERLAPPING RATES | | | | TOTAL DIRECT AND OVERLAPPING TAX RATE |
|-------------------------------------|-----------------|-----------------|-------------------|----------------------|-------------------|---------------|--|
| | DIRECT RATE | | TOWNSHIP | COUNTY | | OPEN SPACE | |
| | LOCAL SCHOOL | TOTAL DIRECT | OF PEMBERTON | BURLINGTON COUNTY | COUNTY LIBRARY | | |
| 2017* | 0.825 | 0.825 | 1.007 | 0.325 | 0.030 | 0.039 | 2.226 |
| 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 |
| 2016 | 1.290 | 1.290 | 1.572 | 0.596 | 0.055 | 0.027 | 3.540 |
| 2012 | 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 |

Source: Municipal Tax Collector

* Township underwent a revaluation in 2017.

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

| Taxpayer | 2017 | | |
|------------------------------|------------------------------|------|---|
| | TAXABLE ASSESSED VALUE | RANK | % OF TOTAL DISTRICT NET ASSESSED VALUE |
| Lake Valley Associates, LLC | \$ 20,218,100 | 1 | 1.35% |
| Ocean Healthcare Partners | 11,559,300 | 2 | 0.77% |
| Pine Grove Plaza Association | 6,400,300 | 3 | 0.43% |
| Supervalu Advantage | 5,743,300 | 4 | 0.38% |
| Belaire Trailer Park, Inc. | 4,382,700 | 5 | 0.29% |
| Pemberton Farms Assoc. | 3,324,600 | 6 | 0.22% |
| Paradise Lane Assoc. | 3,265,500 | 7 | 0.22% |
| Pine View Terrace, LLC | 3,102,000 | 8 | 0.21% |
| Taxpayer #1 | 2,849,900 | 9 | 0.19% |
| Rose Grove, LLC | 2,717,600 | 10 | 0.18% |
| Total | <u>\$ 63,563,300</u> | | <u>4.23%</u> |

| Taxpayer | 2008 | | |
|-----------------------|------------------------------|------|---|
| | 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 |
| 2017 | \$ 13,201,804 | \$ 13,201,804 | 100.00% |
| 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% |
| 2012 | 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% |

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 | | | TOTAL DISTRICT | PER CAPITA |
|-------------------------------------|--------------------------------|-------------------------------------|--|-------------------|------------|
| | GENERAL OBLIGATION BONDS | CERTIFICATES OF PARTICIPATION | | | |
| 2017 | N/A | N/A | | N/A | N/A |
| 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 |

**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 | | |
| 2017 | N/A | N/A | N/A | N/A |
| 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 |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2017**

| GOVERNMENTAL UNIT | DEBT OUTSTANDING | ESTIMATED PERCENTAGE APPLICABLE | SHARE OF OVERLAPPING DEBT |
|--|---------------------|---------------------------------------|---------------------------------|
| Debt Repaid With Property Taxes: | | | |
| Pemberton Township | \$ 25,297,596 | 100.00% | \$ 25,297,596 |
| Burlington County | 314,942,084 | 3.15% | <u>9,920,676</u> |
| Subtotal, Overlapping Debt | | | 35,218,272 |
| Pemberton Township School District Direct Debt | | | <u>-</u> |
| Total Direct & Overlapping Debt | | | <u><u>\$ 35,218,272</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 | | | | | | | | | |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Debt Limit | \$ 58,075,406 | \$ 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 |
| Total Net Debt Applicable to Limit | - | - | - | - | - | - | - | - | 1,425,000 | 2,800,000 |
| Legal Debt Margin | \$ 58,075,406 | \$ 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 |

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

4.71%

2.17%

Legal Debt Margin Calculation for Fiscal Year 2017

| | Equalized Valuation Basis |
|---|---------------------------|
| Average Equalized Valuation of Taxable Property | 2016 \$ 1,446,526,934 |
| | 2015 1,452,507,785 |
| | 2014 1,456,620,713 |
| | <u>\$ 4,355,655,432</u> |
| Debt Limit (4 % of Average Equalization Value) | <u>\$ 1,451,885,144</u> |
| Net Bonded School Debt | \$ 58,075,406 |
| Legal Debt Margin | <u>\$ 58,075,406</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) | PERSONAL INCOME (b) | PER CAPITA PERSONAL INCOME (c) | UNEMPLOYMENT RATE (d) |
|------|----------------|------------------------|--------------------------------------|--------------------------|
| 2016 | 27,567 | N/A | N/A | 6.5% |
| 2015 | 27,720 | 1,530,892,440 | 55,227 | 7.5% |
| 2014 | 27,842 | 1,476,015,788 | 53,014 | 8.8% |
| 2013 | 27,889 | 1,425,602,013 | 51,117 | 8.4% |
| 2012 | 27,960 | 1,418,662,440 | 50,739 | 10.9% |
| 2011 | 27,948 | 1,388,959,704 | 49,698 | 11.3% |
| 2010 | 27,939 | 1,340,708,793 | 47,987 | 10.5% |
| 2009 | 27,986 | 1,331,266,034 | 47,569 | 6.9% |
| 2008 | 28,047 | 1,338,458,934 | 47,722 | 5.5% |
| 2007 | 28,182 | 1,292,792,886 | 45,873 | 5.8% |

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development

^b Personal income has been estimated based upon the municipal population and per capita income presented.

^c Per Capita income provided by U.S. Dept of Commerce, Bureau of Economic Analysis

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

EXHIBIT J-15 NOT AVAILABLE

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

| Function/Program | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Instruction: | | | | | | | | | | |
| Regular | 390.1 | 428.4 | 386.5 | 382.8 | 376.5 | 497.2 | 499.1 | 507.1 | 503.2 | 450.0 |
| Special Education | 217.9 | 166.0 | 186.1 | 189.9 | 189.3 | 111.0 | 111.0 | 121.0 | 121.0 | 113.7 |
| Other Instruction | 7.9 | 40.9 | 81.2 | 10.9 | 15.7 | 21.0 | 19.2 | 39.2 | 39.2 | 16.5 |
| Support Services: | | | | | | | | | | |
| Student & Instruction Related Services | 118.4 | 138.2 | 114.3 | 106.4 | 111.8 | 92.5 | 92.5 | 92.5 | 92.5 | 145.0 |
| School Administrative Services | 59.8 | 42.5 | 41.0 | 44.5 | 46.3 | 70.3 | 70.7 | 70.7 | 70.7 | 80.5 |
| General & Business Administrative Services | 21.0 | 2.0 | 2.0 | 21.3 | 22.0 | - | - | - | - | - |
| Plant Operations & Maintenance | 91.0 | 96.5 | 90.5 | 93.5 | 94.5 | 100.0 | 102.0 | 102.0 | 102.0 | 102.0 |
| Pupil Transportation | 100.0 | 99.5 | 104.0 | 102.0 | 110.0 | 71.5 | 85.0 | 68.0 | 68.0 | 68.0 |
| Business & Other Support Services | 24.0 | 20.5 | 20.5 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 |
| Food Service | 41.5 | 41.5 | 41.5 | 41.5 | 41.5 | 41.5 | 41.5 | 41.5 | 41.5 | 41.5 |
| Total | 1,071.6 | 1,076.0 | 1,067.6 | 1,014.8 | 1,029.6 | 1,027.0 | 1,043.0 | 1,064.0 | 1,060.1 | 1,039.2 |

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 | | | | |
| 2017 | 4,890 | \$ 118,906,736 | 24,316 | 3.93% | 10.5:1 | 10.5:1 | 4,890 | 4,609 | -0.89% | 94.25% | |
| 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% | |

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 TEN FISCAL YEARS**

| DISTRICT BUILDINGS | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Elementary Schools: | | | | | | | | | | |
| Crichton (1969)*: | | | | | | | | | | |
| 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 | 340 | 357 | 474 | 491 | 491 | 581 | 548 | 581 | 548 | 582 |
| Busansky (1970)*: | | | | | | | | | | |
| 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) | 356 | 361 | 372 | 319 | 319 | 285 | 308 | 285 | 308 | 294 |
| Denbo (1965)*: | | | | | | | | | | |
| 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 | 346 | 361 | 216 | 270 | 270 | 324 | 349 | 324 | 349 | 321 |
| Emmons (1963)*: | | | | | | | | | | |
| 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 | 349 | 351 | 368 | 342 | 342 | 379 | 374 | 379 | 374 | 368 |
| Haines (1955): | | | | | | | | | | |
| 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 |
| Harker Wylie (1953)*: | | | | | | | | | | |
| 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 | 285 | 287 | 301 | 322 | 326 | 335 | 327 | 335 | 327 | 302 |
| Stackhouse (1964): | | | | | | | | | | |
| 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 | 291 | 296 | 369 | 329 | 329 | 446 | 443 | 446 | 443 | 479 |
| Fort Dix (1953)*: | | | | | | | | | | |
| 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 | 424 | 392 | 387 | 392 | 392 | 236 | 184 | 236 | 184 | 157 |
| Newcomb (1959): | | | | | | | | | | |
| 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 |
| Middle School: | | | | | | | | | | |
| Helen A. Fort/ Newcomb Middle School (1956): | | | | | | | | | | |
| 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 | 1,026 | 992 | 1,068 | 1,071 | 1,076 | 648 | 682 | 648 | 682 | 698 |
| High School: | | | | | | | | | | |
| Pemberton High School (1975): | | | | | | | | | | |
| 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 | 1,010 | 1,024 | 1,029 | 997 | 997 | 1,127 | 1,216 | 1,127 | 1,216 | 1,250 |
| Other Buildings: | | | | | | | | | | |
| Central Administration (1926): | | | | | | | | | | |
| Square Feet | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 | 13,750 |
| Pemberton Early Childhood Education Center (2013): | | | | | | | | | | |
| Square Feet | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | - | - | - | - | - |
| Capacity (Students) | 600 | 600 | 600 | 600 | - | - | - | - | - | - |
| Enrollment | 463 | 513 | 497 | 506 | 506 | - | - | - | - | - |

Number of Schools at June 30, 2017:

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 FORT MIDDLE | HIGH SCHOOL | NEWCOMB | EMMONS | HARKER- WYLIE | HAINES | FORT DIX | CRICHTON | DENBO | BUSANSKY | STACKHOUSE | OTHER FACILITIES | TOTAL |
|------------------------------------|-------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 2017 | \$ 33,485 | \$ 85,514 | \$ 14,483 | \$ 10,492 | \$ 8,621 | \$ 30,000 | \$ 10,605 | \$ 15,650 | \$ 9,997 | \$ 12,931 | \$ 10,492 | \$ 22,880 | \$ 265,150 |
| 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 |
| 2012 | 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 |
| Total School Facilities | \$ 340,358 | \$ 865,786 | \$ 147,214 | \$ 106,646 | \$ 87,630 | \$ 103,310 | \$ 107,794 | \$ 159,076 | \$ 101,617 | \$ 131,438 | \$ 106,647 | \$ 143,485 | \$ 2,401,001 |

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

Source: District records

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
INSURANCE SCHEDULE
JUNE 30, 2017**

| | COVERAGE | DEDUCTIBLE |
|--|-------------------------------------|------------|
| School Package Policy - SAIF | | |
| 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 |
| Bonds - Selective | | |
| Business Administrator | 510,000 | |
| Automobile Liability - SAIF | | |
| Uninsured Motorist | 5,000,000 | |
| Comprehensive & Collision | 15,000 / 30,000 / 5,000 included | 1,000 |
| Educator's Legal Liability - SAIF | | |
| | 15,000,000 | |
| Umbrella Liability - SAIF | | |
| | 15,000,000 | |
| Worker's Compensation - SAIF | | |
| | 100,000 | |
| Worker's Compensation Supplemental - SAIF | | |
| Student Accident (AIG) | | |
| High School Football - Incl. | 1,000,000 | |
| Catastrophic Student Accident | 5,000,000 | |

Source: District records.

SINGLE AUDIT SECTION

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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 activities, the 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, 2017, and the related notes to the financial statements, which collectively comprise the Pemberton Township School District's basic financial statements, and have issued our report thereon dated November 28, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 the 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 School 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 School 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 28, 2017



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 the 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 School District’s major federal and state programs for the fiscal year ended June 30, 2017. The Pemberton Township’s 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the 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; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. 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 the 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 the School District's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the 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, 2017.

Report on Internal Control Over Compliance

Management of the 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 the 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 the 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 28, 2017

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2017

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE OR CLUSTER | FEDERAL CFDA NUMBER | FEDERAL AWARD IDENTIFICATION NUMBER | PASS THROUGH ENTITY IDENTIFYING NUMBER | PROGRAM OR AWARD AMOUNT | GRANT PERIOD | BALANCE AT JUNE 30, 2016 | CASH RECEIVED | BUDGETARY EXPENDITURES | SUBRECIPIENT EXPENDITURES ADJUSTMENT | (ACCOUNTS RECEIVABLE) AT JUNE 30, 2017 | UNEARNED REVENUE AT JUNE 30, 2017 |
|---|---------------------------|--|---|-------------------------------|-----------------|-----------------------------------|------------------|---------------------------|---|---|--|
| U.S. Department of Agriculture | | | | | | | | | | | |
| Passed Through New Jersey Department of Agriculture: | | | | | | | | | | | |
| Child Nutrition Cluster: | | | | | | | | | | | |
| National School Lunch Program | 10.555 | 16161N1304N1099 | 100-010-3350-026 | \$ 1,158,020 | 7/1/15-6/30/16 | \$ (178,471) | \$ 178,471 | \$ - | \$ - | \$ - | \$ - |
| National School Lunch Program | 10.555 | 171N1304N1099 | 100-010-3350-026 | 1,150,211 | 7/1/16-6/30/17 | - | 1,076,962 | (1,150,211) | - | (73,249) | - |
| After School Snack Program | 10.555 | 16161N1304N1099 | 100-010-3350-026 | 40,923 | 7/1/15-6/30/16 | (5,486) | 5,486 | - | - | - | - |
| After School Snack Program | 10.555 | 171N1304N1099 | 100-010-3350-026 | 48,122 | 7/1/16-6/30/17 | - | 45,686 | (48,122) | - | (2,436) | - |
| Food Distribution Program (Noncash Assistance) | 10.565 | 16161N1304N1099 | Unavailable | 209,728 | 7/1/15-6/30/16 | 58,040 | - | (58,040) | - | - | - |
| Food Distribution Program (Noncash Assistance) | 10.565 | 171N1304N1099 | Unavailable | 251,419 | 7/1/16-6/30/17 | - | 251,419 | (180,324) | - | - | 71,095 |
| Subtotal | | | | | | (125,917) | 1,558,024 | (1,436,697) | - | (75,685) | 71,095 |
| Breakfast Program | 10.553 | 16161N1304N1099 | 100-010-3350-028 | 286,564 | 7/1/15-6/30/16 | (49,195) | 49,195 | - | - | - | - |
| Breakfast Program | 10.553 | 171N1304N1099 | 100-010-3350-028 | 271,599 | 7/1/16-6/30/17 | - | 254,558 | (271,599) | - | (17,041) | - |
| Subtotal | | | | | | (49,195) | 303,753 | (271,599) | - | (17,041) | - |
| Total Child Nutrition Cluster | | | | | | (175,112) | 1,861,777 | (1,708,296) | - | (92,726) | 71,095 |
| Total U.S. Department of Agriculture | | | | | | (175,112) | 1,861,777 | (1,708,296) | - | (92,726) | 71,095 |
| U.S. Department of Education | | | | | | | | | | | |
| Passed Through New Jersey Department of Education: | | | | | | | | | | | |
| P.L. 103-382 Impact Aid Section 8003(b) | 84.041 | S041B163113 | N/A | 2,081,553 | 7/1/16-6/30/17 | - | 2,081,553 | (2,081,553) | - | - | - |
| P.L. 81-874 Impact Aid - Construction Project | 84.041 | S041B143113 | N/A | 1,500,000 | Until Completed | (3,268) | - | - | - | (3,268) | - |
| Subtotal | | | | | | (3,268) | 2,081,553 | (2,081,553) | - | (3,268) | - |
| Title I | 84.010 | S010A150030 | 100-034-5064-194 | 898,109 | 7/1/15-6/30/16 | (141,780) | 295,371 | (153,591) | - | - | - |
| Title I | 84.010 | S010A160030 | 100-034-5064-194 | 808,379 | 7/1/16-6/30/17 | - | 319,046 | (699,486) | - | 3,600 | (376,840) |
| Subtotal | | | | | | (141,780) | 614,417 | (853,077) | - | 3,600 | (376,840) |
| Title I - Part D | 84.013 | S013A150030 | 100-034-5064-194 | 96,987 | 7/1/15-6/30/16 | (18,019) | 46,026 | (28,007) | - | - | - |
| Title I - Part D | 84.013 | S013A160030 | 100-034-5064-194 | 52,344 | 7/1/16-6/30/17 | - | 14,474 | (37,751) | - | (23,277) | - |
| Subtotal | | | | | | (18,019) | 60,500 | (65,758) | - | (23,277) | - |
| Title II - Part A | 84.367 | S367A150029 | 100-034-5063-290 | 252,925 | 7/1/15-6/30/16 | (59,865) | 60,054 | (189) | - | - | - |
| Title II - Part A | 84.367 | S367A160029 | 100-034-5063-290 | 241,440 | 7/1/16-6/30/17 | - | 175,627 | (233,646) | - | (58,019) | - |
| Subtotal | | | | | | (59,865) | 235,681 | (233,835) | - | (58,019) | - |

The accompanying Notes to Schedules of Federal Awards and State Financial Assistance are an integral part of this schedule.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2017**

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE OR CLUSTER | FEDERAL CFDA NUMBER | FEDERAL AWARD IDENTIFICATION NUMBER | PASS THROUGH ENTITY IDENTIFYING NUMBER | PROGRAM OR AWARD AMOUNT | GRANT PERIOD | BALANCE AT JUNE 30, 2016 | CASH RECEIVED | BUDGETARY EXPENDITURES | SUBRECIPIENT EXPENDITURES ADJUSTMENT | (ACCOUNTS RECEIVABLE) AT JUNE 30, 2017 | UNEARNED REVENUE AT JUNE 30, 2017 |
|---|---------------------------|--|---|-------------------------------|-----------------|-----------------------------------|------------------|---------------------------|---|---|--|
| U.S. Department of Education (continued): | | | | | | | | | | | |
| Passed Through New Jersey Department of Education: | | | | | | | | | | | |
| Title III | 84.365 | S365A150030 | 100-034-5064-187 | 26,121 | 7/1/15-6/30/16 | (12,829) | 18,139 | (5,310) | - | - | - |
| Title III | 84.365 | S365A160030 | 100-034-5064-187 | 10,372 | 7/1/16-6/30/17 | - | - | (9,477) | - | (9,477) | - |
| Subtotal | | | | | | (12,829) | 18,139 | (14,787) | - | (9,477) | - |
| Special Education Cluster: | | | | | | | | | | | |
| I.D.E.A. Part B, Basic Regular | 84.027 | H027A150100 | 100-034-5065-016 | 1,959,835 | 7/1/15-6/30/16 | (216,106) | 546,445 | (330,339) | - | - | - |
| I.D.E.A. Part B, Basic Regular | 84.027 | H027A160100 | 100-034-5065-016 | 1,594,421 | 7/1/16-6/30/17 | - | 1,139,446 | (1,417,177) | - | (277,731) | - |
| Subtotal | | | | | | (216,106) | 1,685,891 | (1,747,516) | - | (277,731) | - |
| I.D.E.A. Preschool | 84.173 | H173A150114 | 100-034-5065-020 | 42,562 | 7/1/15-6/30/16 | (8,636) | 8,636 | - | - | - | - |
| I.D.E.A. Preschool | 84.173 | H173A160114 | 100-034-5065-020 | 43,368 | 7/1/16-6/30/17 | - | 43,368 | (43,368) | - | - | - |
| Subtotal | | | | | | (8,636) | 52,004 | (43,368) | - | - | - |
| Total Special Education Cluster | | | | | | (224,742) | 1,737,895 | (1,790,884) | - | (277,731) | - |
| Career and Technical Education (Perkins) | 84.048 | V048A150030 | 100-034-5062-084 | 39,605 | 7/1/15-6/30/16 | (24,389) | 6,185 | - | 18,204 | - | - |
| Career and Technical Education (Perkins) | 84.048 | V048A160030 | 100-034-5062-084 | 26,336 | 7/1/16-6/30/17 | - | 291 | (25,200) | - | (24,909) | - |
| Subtotal | | | | | | (24,389) | 6,476 | (25,200) | 18,204 | (24,909) | - |
| 21st Century Grant | 84.287 | S287C150030 | 100-034-5064-161 | 414,689 | 7/1/15-6/30/16 | (65,568) | 123,543 | (57,975) | - | - | - |
| 21st Century Grant | 84.287 | S287C160030 | 100-034-5064-161 | 414,689 | 7/1/16-6/30/17 | - | 293,966 | (381,057) | - | (87,091) | - |
| Subtotal | | | | | | (65,568) | 417,509 | (439,032) | - | (87,091) | - |
| Total U.S. Department of Education | | | | | | (550,460) | 5,172,170 | (5,504,126) | 21,804 | (860,612) | - |
| U.S. Department of Health and Human Services | | | | | | | | | | | |
| Passed Through New Jersey Department of Human Services: | | | | | | | | | | | |
| Medicaid Reimbursement | 93.778 | 170SNJSMAP | 100-054-7540-211 | 579,460 | 7/1/16-6/30/17 | - | 579,460 | (579,460) | - | - | - |
| Medicaid Reimbursement - ARRA/SEMI | 93.778 | 170SNJSMAP | 100-054-7540-211 | 21,233 | 7/1/16-6/30/17 | - | 21,233 | (21,233) | - | - | - |
| Subtotal | | | | | | - | 600,693 | (600,693) | - | - | - |
| Total U.S. Department of Health and Human Services | | | | | | - | 600,693 | (600,693) | - | - | - |
| U.S. Department of Defense | | | | | | | | | | | |
| Passed Through National Math & Science Initiative, Inc.: | | | | | | | | | | | |
| Invitational Grants for Military-Connected Schools | 12.557 | N00014-11-1-0930 | N/A | 24,533 | 7/1/15-6/30/16 | 2,102 | - | (2,102) | - | - | - |
| Invitational Grants for Military-Connected Schools | 12.557 | N00014-11-1-0930 | N/A | 22,707 | 7/1/16-6/30/17 | - | 19,078 | (17,870) | - | - | 1,208 |
| Subtotal | | | | | | 2,102 | 19,078 | (19,972) | - | - | 1,208 |
| Total U.S. Department of Defense | | | | | | 2,102 | 19,078 | (19,972) | - | - | 1,208 |
| Total Federal Financial Assistance | | | | | | \$(723,470) | \$7,653,718 | \$(7,833,087) | \$21,804 | \$(953,338) | \$72,303 |

The accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR FISCAL YEAR ENDED JUNE 30, 2017

| STATE GRANTOR/PROGRAM TITLE OR CLUSTER | GRANT OR STATE PROJECT NUMBER | AWARD AMOUNT | GRANT PERIOD | BALANCE AT | | PASSED THROUGH TO BUDGETARY EXPENDITURES | UNEARNEED RECEIVABLE, AT JUNE 30, 2017 | BUDGETARY RECEIVABLE | MEMO CUMULATIVE TOTAL EXPENDITURES |
|---|-------------------------------|--------------|----------------|----------------|---------------|--|--|----------------------|------------------------------------|
| | | | | JUNE 30, 2016 | JUNE 30, 2017 | | | | |
| New Jersey Department of Education: | | | | | | | | | |
| General Fund: | | | | | | | | | |
| State Aid Public: | | | | | | | | | |
| Equalization Aid | 495-034-5120-078 | 44,597,100 | 7/1/16-6/30/17 | \$ - | \$ 44,597,100 | \$ (44,597,100) | \$ - | \$ 4,364,539 | \$ (44,597,100) |
| Special Education Categorical Aid | 495-034-5120-089 | 2,658,413 | 7/1/16-6/30/17 | - | 2,658,413 | (2,658,413) | - | 260,168 | (2,658,413) |
| Security Aid | 495-034-5120-084 | 1,276,133 | 7/1/16-6/30/17 | - | 1,276,133 | (1,276,133) | - | 124,890 | (1,276,133) |
| Adjustment Aid | 495-034-5120-085 | 32,240,480 | 7/1/16-6/30/17 | - | 32,240,480 | (32,240,480) | - | 3,155,246 | (32,240,480) |
| Additional Adjustment Aid | 495-034-5120-085 | 149,749 | 7/1/16-6/30/17 | - | 149,749 | (149,749) | - | 14,655 | (149,749) |
| School Choice Aid | 495-034-5120-068 | 72,160 | 7/1/16-6/30/17 | - | 72,160 | (72,160) | - | 7,062 | (72,160) |
| PARCC Readiness Aid | 495-034-5120-098 | 47,520 | 7/1/16-6/30/17 | - | 47,520 | (47,520) | - | 4,651 | (47,520) |
| Per Pupil Growth Aid | 495-034-5120-097 | 47,520 | 7/1/16-6/30/17 | - | 47,520 | (47,520) | - | 4,651 | (47,520) |
| Professional Learning Community Aid | 495-034-5120-101 | 44,720 | 7/1/16-6/30/17 | - | 44,720 | (44,720) | - | 4,377 | (44,720) |
| Total State Aid Public | | - | | - | 81,133,795 | (81,133,795) | - | 7,940,239 | (81,133,795) |
| Transportation Aid | 495-034-5120-014 | 2,475,800 | 7/1/16-6/30/17 | - | 2,475,800 | (2,475,800) | - | 242,297 | (2,475,800) |
| Nonpublic Transportation Aid | 495-034-5120-014 | 13,050 | 7/1/15-6/30/16 | (13,050) | 13,050 | - | - | - | - |
| Nonpublic Transportation Aid | 495-034-5120-014 | 12,006 | 7/1/16-6/30/17 | - | - | (12,006) | - | - | (12,006) |
| Extraordinary Aid | 495-034-5120-044 | 377,797 | 7/1/15-6/30/16 | (377,797) | 377,797 | - | - | - | - |
| Extraordinary Aid | 495-034-5120-044 | 363,498 | 7/1/16-6/30/17 | - | - | (363,498) | - | - | (363,498) |
| Reimbursed TPAF Social Security Contributions | 100-034-5094-003 | 3,193,038 | 7/1/16-6/30/17 | - | 3,193,038 | (3,193,038) | - | - | (3,193,038) |
| TPAF - Post Retirement Medical (Noncash Assistance) | 495-034-5094-001 | 3,991,603 | 7/1/16-6/30/17 | - | 3,991,603 | (3,991,603) | - | - | (3,991,603) |
| TPAF - Pension Contributions (Noncash Assistance) | 495-034-5094-002 | 4,790,532 | 7/1/16-6/30/17 | - | 4,790,532 | (4,790,532) | - | - | (4,790,532) |
| TPAF - Long-Term Disability Insurance (Noncash Assistance) | 495-034-5094-004 | 8,401 | 7/1/16-6/30/17 | - | 8,401 | (8,401) | - | - | (8,401) |
| Total General Fund | | (390,847) | | 95,984,016 | (95,968,673) | - | (375,504) | 8,182,536 | (95,968,673) |
| Special Revenue Fund: | | | | | | | | | |
| Preschool Education Aid | 495-034-5120-086 | 8,054,931 | 7/1/16-6/30/17 | - | 7,249,438 | (7,822,086) | - | 232,845 | (7,822,086) |
| Preschool Education Aid | 495-034-5120-086 | 8,054,931 | 7/1/15-6/30/16 | (508,044) | 810,775 | - | (805,493) | 302,731 | (7,752,200) |
| Preschool Education Aid | 495-034-5120-086 | 7,866,021 | 7/1/14-6/30/15 | 153,975 | - | (29,657) | - | 124,318 | (7,741,703) |
| Preschool Education Aid | 495-034-5120-086 | 7,954,179 | 7/1/13-6/30/14 | 64,542 | - | (64,542) | - | - | (7,954,179) |
| Preschool Education Aid | 495-034-5120-086 | 7,565,143 | 7/1/12-6/30/13 | 5,801 | - | (5,801) | - | - | (7,565,143) |
| Total Special Revenue | | (283,726) | | 8,060,213 | (7,922,086) | - | (805,493) | 659,894 | (38,835,311) |
| New Jersey Department of Agriculture: | | | | | | | | | |
| Enterprise Fund: | | | | | | | | | |
| National School Lunch Program | 100-010-3350-023 | 26,640 | 7/1/15-6/30/16 | (5,585) | 5,585 | - | - | - | - |
| National School Lunch Program | 100-010-3350-023 | 26,907 | 7/1/16-6/30/17 | - | 22,808 | (26,907) | - | (4,099) | (26,907) |
| Total Enterprise Fund | | (5,585) | | 28,393 | (26,907) | - | (4,099) | - | (26,907) |
| Total State Financial Assistance | | \$ (680,158) | | \$ 104,072,622 | (103,917,666) | \$ - | \$ (1,185,096) | \$ 659,894 | \$ (134,830,891) |
| State Financial Assistance Programs not subject to Calculation for Major Program Determination: | | | | | | | | | |
| TPAF - Post Retirement Medical (Noncash Assistance) | 495-034-5094-001 | 3,991,603 | 7/1/16-6/30/17 | - | - | 3,991,603 | - | - | 3,991,603 |
| TPAF - Pension Contributions (Noncash Assistance) | 495-034-5094-002 | 4,790,532 | 7/1/16-6/30/17 | - | - | 4,790,532 | - | - | 4,790,532 |
| TPAF - Long-Term Disability Insurance (Noncash Assistance) | 495-034-5094-004 | 8,401 | 7/1/16-6/30/17 | - | - | 8,401 | - | - | 8,401 |
| Total State Financial Assistance subject to Calculation for Major Program Determination | | | | | | \$ (95,127,130) | | | \$ (95,127,130) |

The accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the Pemberton Township School District. The School District is defined in Note 1 of the basic financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. 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 federal awards and state financial assistance are presented using the budgetary basis of accounting with the following exception: programs recorded in the enterprise fund are presented using the accrual basis of accounting and programs recorded in the capital projects fund are presented using the modified accrual basis of accounting. These bases of accounting are described in Note 1 to the School District's basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The School District did not elect the 10-percent de minimis indirect cost rate as discussed in 2 CFR 200.414.

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 School District for the year ended June 30, 2017. 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, 2017.

Note 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 SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Note 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 one or more deferred June state aid payments in the current budget year, which is mandated pursuant to *N.J.S.A. 18A:22-44.2*. For GAAP purposes payments are not recognized until the subsequent budget year due to the state deferral and recording of the one or more June state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the one or more state aid June payments 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 \$(36,540) for the general fund and \$138,490 for the special revenue fund. See Exhibit C-3 Note A of the basic financial statements, 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 expenditures reported in the School District's basic financial statements on a GAAP basis are presented as follows:

| <u>Fund</u> | <u>Federal</u> | <u>State</u> | <u>Total</u> |
|-------------------------------------|---------------------|-----------------------|-----------------------|
| General Fund | \$ 2,682,246 | \$ 95,932,133 | \$ 98,614,379 |
| Special Revenue Fund | 3,442,908 | 8,060,213 | 11,503,121 |
| Food Service Fund | <u>1,708,296</u> | <u>26,907</u> | <u>1,735,203</u> |
| Total Awards & Financial Assistance | <u>\$ 7,833,450</u> | <u>\$ 104,019,253</u> | <u>\$ 111,852,703</u> |

Note 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.

Note 5. Federal and State Loans Outstanding

The Pemberton Township School District had no loan balances outstanding at June 30, 2017.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Note 6. Schoolwide Program Funds

Schoolwide programs are not separate federal programs as defined in 2 CFR 200.42; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the schedule of expenditures of federal awards. The following funds by program are included in schoolwide programs in the school district.

| <u>Program</u> | <u>Total</u> |
|---|---------------------|
| Title I, Part A: <i>Grants to Local Education Agencies</i> | \$ 853,077 |
| Title I, Part D: <i>Neglected & Delinquent Children or Children At-risk of Dropping Out</i> | 65,758 |
| Title II, Part D: <i>Enhancing Education Through Technology</i> | 233,835 |
| Title III: <i>Language Instruction for Limited English Proficient and Immigrant Students</i> | <u>14,787</u> |
| | <u>\$ 1,167,457</u> |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

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

2) Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

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

2) Significant deficiency(ies) identified? yes X none reported

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

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200 section .516(a) of Uniform Guidance? yes X no

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>FAIN Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|-----------------------|---|
| <u>84.027</u> | <u>H027A160100</u> | <u>Special Education Cluster:</u> |
| <u>84.173</u> | <u>H173A160114</u> | <u>IDEA Part B, Basic Regular</u> |
| <u> </u> | <u> </u> | <u>IDEA Preschool</u> |
| <u> </u> | <u> </u> | <u> </u> |
| <u> </u> | <u> </u> | <u> </u> |
| <u> </u> | <u> </u> | <u> </u> |

Dollar threshold used to determine Type A programs \$ 750,000

Auditee qualified as low-risk auditee? X yes no

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section I - Summary of Auditor's Results (continued)

State Financial Assistance

Dollar threshold used to determine Type A programs _____ \$ 2,853,814 _____

Auditee qualified as low-risk auditee? X yes no

Internal control over major programs:

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

 2) Significant deficiency(ies) identified? yes X no

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

Any audit findings disclosed that are required to be reported
in accordance with New Jersey OMB's Circular 15-08? yes X no

Identification of major programs:

| <u>State Grant/Project Number(s)</u> | <u>Name of State Program</u> |
|---|---|
| 100-034-5094-003 | Reimbursed TPAF Social Security Contributions |
| 495-034-5120-086 | Preschool Education Aid |
| 495-034-5120-078 | State Aid Public Cluster: Equalization Aid |
| 495-034-5120-089 | Special Education Categorical Aid |
| 495-034-5120-084 | Security Aid |
| 495-034-5120-085 | Adjustment Aid |
| 495-034-5120-068 | School Choice Aid |
| 495-034-5120-098 | PARCC Readiness Aid |
| 495-034-5120-097 | Per Pupil Growth Aid |
| 495-034-5120-101 | Professional Learning Community Aid |

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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.

None.

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

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08.

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE

None.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

This section identifies the status of prior year findings related to the financial statements, federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and New Jersey OMB's Circular 15-08.

Financial Statement Findings

No Prior Year Findings.

Federal Awards

No Prior Year Findings.

State Financial Assistance

No Prior Year Findings.

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