

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**

Perth Amboy, New Jersey  
County of Middlesex

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2017**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**OF THE**  
**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**PERTH AMBOY, NEW JERSEY**



**YEAR ENDED JUNE 30, 2017**

**PREPARED BY DISTRICT FINANCE OFFICER**  
**SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY**  
**DEREK JESS**

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**INTRODUCTORY SECTION**

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**PERTH AMBOY PUBLIC SCHOOLS**  
*Office of the School Business Administrator/Board Secretary*  
**178 Barracks Street, Perth Amboy, NJ 08861**  
(732) 376 - 6202  
Fax (732) 442 - 5730  
[www.paps.net](http://www.paps.net)

April 27, 2018

Honorable President and Members  
Of the Board of Education  
Citizens of the City of Perth Amboy  
Perth Amboy School District  
County of Middlesex  
Perth Amboy, NJ 08861

Dear Board Members and Citizens of the City of Perth Amboy:

It is with pleasure we submit the Comprehensive Annual Financial Report (CAFR) of the Perth Amboy School District (District) for the fiscal year ended June 30, 2017. This CAFR includes the district's basic financial statements prepared in accordance with generally accepted accounting principles for local governments. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2017, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities, including the Management's Discussion Analysis, have been included.

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

The Introductory Section contains a Letter of Transmittal, Roster of Officials, List of Consultants and Advisors, and an Organizational Chart of the School District;

The Financial Section begins with the Independent Auditor's Report and includes the Management's Discussion and Analysis, the Basic Financial Statements and Notes providing an overview of the district's financial position and operating results, and other schedules providing detailed budgetary information;

The Statistical Section includes selected financial trends, revenue capacity, debt capacity, certain demographic and economic information and operating information of the school district, generally presented on a multi-year basis;

The Single Audit Section – The 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 the New Jersey State Treasury Circular Letter 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 auditors' report on the internal control and compliance with applicable laws, regulations, contracts and grants, along with findings and questioned costs, if any, is included in the Single Audit Section of this report.

**SCHOOL DISTRICT ORGANIZATION**

The Perth Amboy School District is an independent reporting entity within the criteria adopted by the GASB as established by Statement No. 14 as amended by GASB Statement No. 39. The Perth Amboy Board of Education and its schools constitute the district’s reporting entity.

The district provides a full range of programs and services appropriate to grades Pre-K through 12 and adult accredited High School. These include regular, vocational as well as special education for handicapped youngsters and bilingual education for students who have limited English proficiency. The district completed the 2016 - 2017 fiscal year with a total student enrollment of 10,601 students, which is 680 students less than the previous year's total student enrollment. The following details the changes in the student enrollment of the district over the last five years.

School Year	Enrollment as of October 15	% of Change
2016 - 2017	10,601	0.94
2015 - 2016	11,281	0.99
2014 - 2015	11,403	1.04
2013 - 2014	10,990	1.03
2012 - 2013	10,707	1.00

**ECONOMIC CONDITION AND OUTLOOK**

Perth Amboy is part of Middlesex County, one of the most developed areas in New Jersey. Its location provides a transportation corridor between New York City and Philadelphia. Major Inter and Intrastate roadways run through Middlesex County including the New Jersey Turnpike, Garden State Parkway, Interstate 287 and Routes 1 and 9. Due to its access to major urban centers and its transportation network, Middlesex County remains one of the most populated counties in the state. Presently the City has undertaken an unprecedented initiative of redevelopment, which is planned to provide millions of dollars in improvements in the foreseeable future.

**MAJOR INITIATIVES**

The District presently operates three pre-school facilities, including School Number 7, Edmund Hmieski Early Childhood Center and Ignacio Cruz Early Childhood Learning Center, which provide a full-day educational program to over 1,100 three and four year-old students. In addition, the District has five K to 4 elementary schools, the Samuel E. Shull Middle School (Grades 5-8), the William C. McGinnis Middle School (Grades 5-8), and Perth Amboy High School (Grades 9-12). The District operates a comprehensive Adult School program including a fully accredited High School component and a federally approved G.E.D. Testing Center. It is the mission of the Perth Amboy Public Schools to provide every student with the opportunity to realize his or her potential by providing a complete educational program, which is intended to achieve mastery of the Core Curriculum Content Standards at each grade level. Our educational program is intended to provide students with the opportunity to pursue continuing education in an intrict’s financial activities, including the Management’s Discussion Analysis, have been included. applied to projected benefit payments after that date in determining the total pension liability. elated to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditure

Early Literacy continues to be a primary focus. Students are taught to read at the earliest age possible. Initiatives to increase student achievement have been introduced in preschool, where 3 and 4 year olds are beginning their formal education and progressing into the elementary grades (Kindergarten to Grade 4) where our goal has been to build a strong foundation for our children. New programs and strategies will continue to move forward into the middle schools and high school so that we may reach our target of having students achieving academic success.

The lessons for standards-based instruction that the Department of Education has learned after a close examination of the evidence about student work and achievement, closely align with what the Perth Amboy Public Schools have also learned as district staff analyzed a myriad of test scores and other important student data for our district.

To aggressively respond to our findings, we have undertaken a few new initiatives. These are the initiatives, which are driving instruction during the 2016-2017 school year:

**K-4 Initiative** - Early grade reading instruction with a focus on sight words, letters sound correspondence, explicit phonics instruction, and reading comprehension. The administration of DRA2 was continued to measure student reading growth.

**Middle School Literacy Initiative** - Implemented a Thematic Based approach to literacy instruction with focus on non-fiction and reading strategies. Vocabulary instruction and attention to late phonemic awareness is stressed as well as directly analyzing text.

**Three Tiered Model Implementation** - this is a multi-tier approach to provide high quality instruction, while meeting specific learning needs. The approach begins with rigorous on grade level instruction. Struggling learners are provided with interventions at increasing levels of intensity to accelerate their rate of learning.

**ALEKS** - (Assessment and Learning in Knowledge Spaces) is a Research-based, Web-based online Math Program that supports the Mathematics program district-wide. This software targets prerequisite knowledge gaps and ensures the mastery of critical math skills.

**Restructure of the 9th Grade Program** - the 9th grade program at Perth Amboy High school will be restructured based on research-based practices that include high expectations, rigorous academic studies, teacher collaborations and character building. This includes breaking the schools into different teams and enhancing daily Professional Learning Committees for the staff.

## **INTERNAL CONTROLS**

Management of the district is responsible for establishing and maintaining an internal control system designed to ensure that the assets of the district are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) as they pertain to government entities. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state awards, the district also is responsible for ensuring that an adequate internal control system is in place to ensure compliance with applicable laws, regulations, contracts and grants related to those programs. This internal control system is also subject to periodic evaluation by the district management.

As part of the district's Single Audit, described earlier, tests are made to determine adequacy of the internal control system, including that portion related to federal and state financial assistance programs, as well as to determine that the district has complied with applicable laws, regulations, contracts and grants. All board of education policies are updated in this area. Additionally, the district has a point person responsible for these areas.

## **BUDGETARY CONTROLS**

In addition to internal controls, the district maintains budgetary controls. The objective of these 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 funds, 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. P.L. 2011, c 202 allowed school districts to elect to eliminate the budget vote and adopt a budget approved by the Board of Education and the New Jersey Department of Education (NJDOE) providing that the tax levy increase does not exceed 2% plus any allowable waivers.

Beginning with the 2012-2013 budget, the state of New Jersey allowed school districts to elect to eliminate the budget vote and adopt a budget approved by the Board of Education and the New Jersey Department of Education (NJDOE) providing that the tax levy increase does not exceed 2% plus any allowable waivers. The Perth Amboy Board of Education elected to eliminate the budget vote at that time. In addition to the 2% limit on tax levy increases, there are restrictions on budget transfers during the year that can be made without NJDOE approval.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance at fiscal yearend. The Business Administrator and the Superintendent meet with the Finance Committee regularly to review the school budget and areas of concern.

## **CASH MANAGEMENT**

The investment policy of the district is guided in large part by state statute. The district has adopted a cash management plan, which requires it to deposit public funds in public depositories protected from loss under the provision of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect governmental units from a loss of funds deposited with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

## **RISK MANAGEMENT**

The board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, fidelity bonds, and workers compensation. A schedule of insurance coverage is found in J-20.

## **ACCOUNTING SYSTEMS AND REPORTS**

The District's financial statements are presented in conformity with accounting principles generally accepted in the United States, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds. These funds are explained in "Notes to the Basic Financial Statements," Note 1.

**INDEPENDENT AUDIT**

State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Holman Frenia Allison, P.C., was selected by the board to perform the audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet requirements of Title 2 U.S. Code of Federal Regulations Part 200, “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)” and the New Jersey OMB Circular 15-08. The auditors’ report on the basic financial statements, required supplementary information, individual fund statements and schedules is included in the financial section of this report. The auditors’ reports related specifically to the Single Audit are included in the single audit section of this report.


**AWARDS**

The International Association of School Business Officials (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its comprehensive annual financial report for the fiscal years ended June 30, 2012, 2013, 2014 and 2015. The District has applied and received this prestigious award for four years in a row. In order to be awarded this certificate, the District published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States and applicable legal requirements.

**ACKNOWLEDGMENTS**

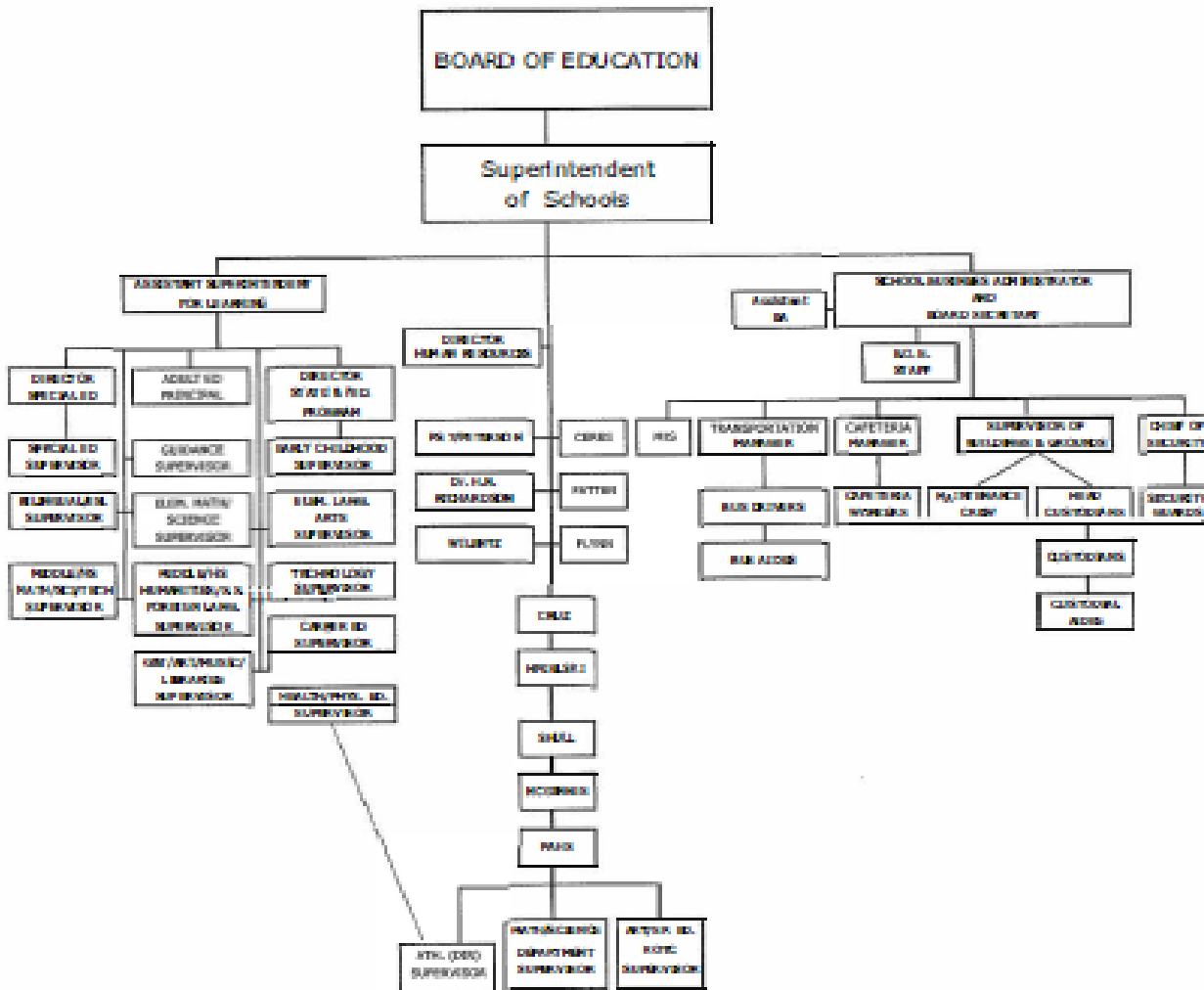
We would like to express our appreciation to the members of the Perth Amboy Board of Education for their concern in ensuring fiscal responsibility to the citizens and taxpayers of the School District and thereby contributing their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of our business office staff.

Respectfully submitted,



Business Administrator/Board Secretary

**PERTH AMBOY BOARD OF EDUCATION  
ORGANIZATIONAL CHART**





**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
PERTH AMBOY, NEW JERSEY  
ROSTER OF OFFICIALS  
JUNE 30, 2017**

Members of the Board of Education

**TERM EXPIRES**

Samuel Lebreault, President	2016
Israel Varela, Vice President	2016
Anthony Bermudez	2016
Obdulia Gonzalez	2018
Manuel Nunez	2017
Anton Massopust	2018
Kenneth Puccio	2018
Jose Rodriguez	2017
Milady Tejada	2017

Other Officials

- Dr. David A. Roman, Superintendent of Schools
- Dr. Vivian C. Rodriguez, Assistant Superintendent for Learning/Education Services
- Mr. Richard Chromey, Assistant Superintendent of Administration
- Derek J. Jess, School Business Administrator/Board Secretary
- Delvis Rodriguez, Director of Personnel and Evaluation
- Michael Adamshick, Treasurer

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
PERTH AMBOY, NEW JERSEY  
CONSULTANTS AND ADVISORS  
JUNE 30, 2017**

**INDEPENDENT AUDITOR**

Kevin Frenia, CPA, PSA, RMA  
Holman Frenia Allison, P. C.  
912 Highway 33, Suite 2  
Freehold, New Jersey 07728

**ATTORNEY**

Isabel Machado, Esq.  
136 Central Avenue, 2nd Floor  
Clark, New Jersey 07066

**ARCHITECT**

Parette Somjen  
439 Route 46 East  
Rockaway, NJ 07866

**OFFICIAL DEPOSITORY**

Wells Fargo Bank  
765 Broad Street  
Newark, NJ 07102

**FINANCIAL SECTION**

Second Section

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**INDEPENDENT AUDITORS REPORT**

Honorable President and Members  
of the Board of Education  
Perth Amboy School District  
County of Middlesex  
Perth Amboy, New Jersey 08861

**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 Perth Amboy School District, County of Middlesex, 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.

Except for the matter described in the "Basis for Disclaimer of Opinion on the Business-Type Activities and Proprietary Fund" paragraph and the "Basis for Disclaimer of Opinion on the Governmental Activities" paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Basis for Disclaimer of Opinions on the Business-Type Activities and Proprietary Fund**

Certain information related to the food service proprietary fund expense documentation was not made available during the audit. As a result, we were unable to satisfy ourselves as to the accuracy and completeness of the amounts recorded as expenses for the Business-Type Activities and the Proprietary Fund. The amount by which this departure affects the assets, liabilities, expenses and net position of the Business-Type activities and the Proprietary Fund is not known.

Because of the significance of the matter discussed in the previous paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the respective financial position of the Business-Type activities and the Proprietary Fund of the Perth Amboy School 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 accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Disclaimer of Opinion on the Governmental Activities**

Certain information related to the capital asset documentation was not made available during the audit. As a result, we were unable to satisfy ourselves as to the accuracy and completeness of the amounts recorded as capital assets for the Governmental Activities. The amount by which this departure affects the assets, liabilities, expenses and net position of the Governmental Activities is not known.

Because of the significance of the matter discussed in the previous paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the respective financial position of the Governmental Activities of the Perth Amboy School 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 accordance with accounting principles generally accepted in the United States of America.

#### **Opinions**

In addition, in our opinion, except for the matter described in the "Basis for Disclaimer of Opinion on the Business-Type Activities and Proprietary Fund" paragraph and the "Basis for Disclaimer of Opinion on the Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund, special revenue fund, capital projects fund, debt service fund, permanent fund and fiduciary funds of the Perth Amboy School District, County of Middlesex, 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 Perth Amboy 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 March 15, 2018 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

April 27, 2018  
Freehold, New Jersey

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**REQUIRED SUPPLEMENTARY INFORMATION - PART I**

Management's Discussion and Analysis

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## **PERTH AMBOY SCHOOL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2017 UNAUDITED**

This section of Perth Amboy School District's annual financial report presents our management discussion and analysis of the District's financial performance during the year ended on June 30, 2017. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

Management's Discussion and Analysis (MD&A) is Required Supplementary Information as required by GASB Statement No. 34 - Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. Certain comparative information between the current year and the prior year is presented in this MD&A.

#### **FINANCIAL HIGHLIGHTS**

Key financial highlights for 2017 are as follows:

- In total, net position of governmental activities decreased 20,501,985.06, which represents a 10.62% decrease from 2016. Total net position of business-type activities decreased \$92,867.90 which represents a 16.89% decrease from 2016.
- General revenues accounted for \$215,924,182.11 in revenue or 88.23% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$28,810,033.03 or 11.77% of total revenues of \$244,734,215.14.
- Total assets of governmental activities decreased by \$6,650,491.36 as cash and cash equivalents decreased by \$14,684,451.12, receivables increased by \$413,019.39, restricted cash and cash equivalents decreased by \$8,471,835.93, and total capital assets increased by \$15,438,900.90
- Total liabilities of governmental activities increased by \$38,232,278.94 as non-current liabilities due beyond one year increased by \$120,685,447.00.
- The District had \$265,236,200.20 in governmental activity expenses; only \$28,810,033.03 of these expenses were offset by program specific charges for services, grants, or contributions. General revenues from governmental activities of \$215,924,182.11 were not adequate to provide for these programs, resulting in a decrease in net position for governmental activities of \$20,501,985.06.
- In the governmental funds, the general fund had \$211,317,550.48 in revenues and \$232,786,044.55 in expenditures. The general fund's fund balance decreased by \$21,468,494.07 over 2016.

## **USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

This annual report consists of a series of financial statements and notes to these financial statements. These statements are organized in a way to allow the reader to understand the Perth Amboy School Board of Education as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

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

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

The Statement of Net Position (A-1) presents information on the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

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

### ***Governmental Funds***

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

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

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund, special revenue fund, capital projects fund, debt service fund, and permanent fund, all of which are considered to be major funds.

The general, special revenue, and debt service funds utilize a legally adopted annual budget. A budgetary comparison statement has been provided for the general fund, special revenue fund, and debt service fund to demonstrate compliance with this budget.

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

### ***Proprietary Funds***

The District maintains one proprietary fund type, an enterprise fund. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the District is that the costs of providing goods or services be financed through user charges. The food services enterprise fund provides for the operation of food services in all schools within the District. The proprietary fund has been included within business-type activities in the district-wide financial statements.

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

### ***Fiduciary Funds***

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

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

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

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

### **Government-Wide Financial Analysis**

The District's financial position is the result of several types of financial transactions, including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The following table provides a summary of net position for June 30, 2017 and 2016, respectively:

**Net Position**  
**June 30, 2017**

	Governmental Activities		Business-Type Activities	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>Assets</b>				
Current and Other				
Assets	\$ 116,371,427.74	\$ 138,460,820.00	\$ 1,044,977.19	\$ 1,196,382.00
Capital Assets, Net	185,176,512.90	169,737,612.00	166,963.00	220,702.00
<b>Total Assets</b>	<b>301,547,940.64</b>	<b>308,198,432.00</b>	<b>1,211,940.19</b>	<b>1,417,084.00</b>
<b>Deferred Outflows of Resources</b>				
Deferred Outflows				
Relating to Pension	39,186,605.00	16,456,359.00	-	-
Deferred Charges on Refunding of Debt	741,563.00	381,591.00	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>39,928,168.00</b>	<b>16,837,950.00</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>				
Long-Term Liabilities	152,458,308.00	113,686,623.00	665,525.00	676,235.00
Other Liabilities	16,505,491.94	17,044,898.00	89,532.54	191,098.00
<b>Total Liabilities</b>	<b>168,963,799.94</b>	<b>130,731,521.00</b>	<b>755,057.54</b>	<b>867,333.00</b>
<b>Deferred Inflows of Resources</b>				
Deferred Inflows				
Relating to Pension	-	1,290,567.00	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>-</b>	<b>1,290,567.00</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>				
Net Investment in				
Capital Assets	178,522,770.90	158,558,241.00	166,963.00	220,702.00
Restricted	80,764,547.11	91,440,927.00	-	-
Unrestricted	(86,775,009.31)	(56,984,874.00)	289,919.65	329,049.00
<b>Total Net Position</b>	<b>\$ 172,512,308.70</b>	<b>\$ 193,014,294.00</b>	<b>\$ 456,882.65</b>	<b>\$ 549,751.00</b>

The District's largest net position component is the Net Investment in Capital Assets portion as shown above.

Net Investment in Capital Assets increased \$19,964,529.90 from the prior year to \$178,522,770.90 at June 30, 2017.

Unrestricted net position may be used to meet the District's ongoing operating obligations to vendors, debtors and employees. The unrestricted net position includes the unassigned General Fund balance netted with the amount of long-term obligations that are not invested in capital assets. The (\$86,775,009.31) is shown as unrestricted net position for Governmental Activities.

The following table provides a summary of revenues and expenses for the District's governmental and business-type activities and the change in net position for June 30, 2017 and 2016. Significant variances in revenues and expenditures from year to year, and explanations thereof, are detailed in the 'Financial Analysis of the District's Funds' section later in this report.

	<b><u>June 30, 2017</u></b>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ -	\$ 603,127.77	\$ 603,127.77
Operating Grants and Contributions	28,810,033.03	6,618,064.33	35,428,097.36
General Revenues:			
Property Taxes	24,993,698.00	-	24,993,698.00
Federal and State Aid	186,058,251.08	-	186,058,251.08
Miscellaneous	4,872,233.03	-	4,872,233.03
<b>Total Revenues</b>	<b>244,734,215.14</b>	<b>7,221,192.10</b>	<b>251,955,407.24</b>
<b>Expenses:</b>			
Instructional Services	138,874,867.75	-	138,874,867.75
Support Services	126,361,332.45	7,314,060.00	133,675,392.45
<b>Total Expenses</b>	<b>265,236,200.20</b>	<b>7,314,060.00</b>	<b>272,550,260.20</b>
Change in Net Position	(20,501,985.06)	(92,867.90)	(20,594,852.96)
Net Position, Beginning	193,014,293.76	549,750.55	193,564,044.31
<b>Net Position, Ending</b>	<b>\$ 172,512,308.70</b>	<b>\$ 456,882.65</b>	<b>\$ 172,969,191.35</b>

	<b><u>June 30, 2016</u></b>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ -	\$ 773,152.00	\$ 773,152.00
Operating Grants and Contributions	28,647,862.00	6,335,472.00	34,983,334.00
Capital Grants and Contributions	645,941.00	-	645,941.00
General Revenues:			
Property Taxes	23,986,399.00	-	23,986,399.00
Federal and State Aid	201,519,960.00	-	201,519,960.00
Miscellaneous	2,536,745.00	-	2,536,745.00
<b>Total Revenues</b>	<b>257,336,907.00</b>	<b>7,108,624.00</b>	<b>264,445,531.00</b>
<b>Expenses:</b>			
Instructional Services	153,486,024.00	-	153,486,024.00
Support Services	95,773,813.00	7,437,903.00	103,211,716.00
Interest and Other Charges	571,572.00	-	571,572.00
<b>Total Expenses</b>	<b>249,831,409.00</b>	<b>7,437,903.00</b>	<b>257,269,312.00</b>
Change in Net Position	7,505,498.00	(329,279.00)	7,176,219.00
Net Position, Beginning	185,508,795.76	879,029.55	186,387,825.31
<b>Net Position, Ending</b>	<b>\$ 193,014,293.76</b>	<b>\$ 549,750.55</b>	<b>\$ 193,564,044.31</b>

### **Financial Analysis of the District's Funds**

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

**Governmental Funds.** The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The unassigned fund balance is divided between designated balances and undesignated balances. The capital projects fund is restricted by state law to be spent for the purpose of the fund and is not available for spending at the District's discretion.

**Financial Information at Fiscal Year-End**

The following schedule presents a summary of the general fund, special revenue fund, and debt service fund revenues for the fiscal year ended June 30, 2017 and 2016 and the amount and percentage of increases and (decreases) in relation to prior year revenues.

<b>June 30, 2017</b>				
	Amount	Percent Of Total	Increase (Decrease) From 2016	Percent of Increase (Decrease)
Current Expenditures:				
Instruction	\$ 87,655,179.49	32.60%	\$ 6,502,863.49	7.42%
Undistributed	154,344,836.19	57.40%	19,960,875.19	12.93%
Capital Outlay	21,689,044.90	8.07%	5,363,512.90	24.73%
Debt Service:				
Principal	4,850,000.00	1.80%	150,000.00	3.09%
Interest	374,637.76	0.14%	(166,162.24)	-44.35%
<b>Total</b>	<b>\$ 268,913,698.34</b>	<b>100.00%</b>	<b>\$ 31,811,089.34</b>	<b>3.82%</b>

<b>June 30, 2016</b>				
	Amount	Percent Of Total	Increase (Decrease) From 2015	Percent of Increase (Decrease)
Current Expenditures:				
Instruction	\$ 81,152,316.00	34.23%	\$ 3,789,537.00	4.67%
Undistributed	134,383,961.00	56.68%	7,139,825.00	5.31%
Capital Outlay	16,325,532.00	6.89%	3,359,287.00	20.58%
Debt Service:				
Principal	4,700,000.00	1.98%	160,000.00	3.40%
Interest	540,800.00	0.23%	(159,288.00)	-29.45%
<b>Total</b>	<b>\$ 237,102,609.00</b>	<b>100.00%</b>	<b>\$ 14,289,361.00</b>	<b>4.51%</b>

Instruction costs increased primarily due to negotiated salary increases and additional instructional positions being added.

**General Fund Budgetary Highlights**

Throughout the year, as necessary, budget transfers were effectuated between budget accounts to re-align the 2016-2017 budget. Budget transfers were effectuated based on expected positive and negative budget variances. The budget is continually managed and revised with budget transfers as necessary or practical to do so.

**Significant Budget Transfers and Variations:**

- TPAF, which is the state's contribution to the pension fund, is an "on-behalf" revenue and expenditure item to the district and is required to be reflected in the financial statements.
- Reallocations were made among the various salary budget accounts to reflect changes in the personnel budget for the 2016-2017 year.
- Transfers were made into purchased services for special education programs to provide funds for required additional services.



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

The Food Services Enterprise Fund showed a change in net position of (\$92,868.35) in 2016-2017.

**Capital Assets**

At June 30, 2017 the District has capital assets of \$185,343,475.90, net of depreciation, which includes land, construction in progress, land improvements, buildings/construction, machinery and equipment.

	<u>June 30, 2017</u>	
	Governmental Activities	Business-Type Activities
Land	\$ 18,216,588.00	\$ -
Construction In Progress	32,860,071.83	-
Land Improvements	9,321,661.00	-
Buildings/Construction	113,486,260.00	-
Machinery and Equipment	11,291,932.07	166,963.00
<b>Total</b>	<b>\$ 185,176,512.90</b>	<b>\$ 166,963.00</b>

	<u>June 30, 2016</u>	
	Governmental Activities	Business-Type Activities
Land	\$ 18,216,588.00	\$ -
Construction In Progress	22,053,905.00	-
Land Improvements	2,104,067.00	-
Buildings/Construction	117,092,947.00	-
Machinery and Equipment	10,270,105.00	220,702.00
<b>Total</b>	<b>\$ 169,737,612.00</b>	<b>\$ 220,702.00</b>

Additional information on the District's capital assets can be found in Note 6 to the basic financial statements.

**Debt Administration and Other Obligations**

At June 30, 2017, the District had \$5,300,000.00 in Serial Bonds Issued & \$1,150,000.00 in Certificate of Participation Bonds Issued.

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

**Economic Factors and Subsequent Year's Budgets**

The City of Perth Amboy sustained significant damage as a result of Hurricane Sandy in October 2012. Many homes were damaged and families have been displaced. There has been a continuous decline in enrollment. The City of Perth Amboy lost \$30 million in ratables. It is unknown at this time how the storm may impact the future financial health of the District.

**Requests for Information**

The financial report is designed to provide a general overview of the Perth Amboy School District's finances for all those with an interest in the District's finances. Questions concerning any of the information in this report or requests for additional information should be addressed to Derek Jess, Business Administrator/Board Secretary, Perth Amboy Board of Education, 178 Barracks St., Perth Amboy, NJ 08861.

**BASIC FINANCIAL STATEMENTS**

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A. Government-Wide Financial Statements

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2017**

	<b>GOVERNMENTAL BUSINESS-TYPE</b>		<b>TOTAL</b>
	<b>ACTIVITIES</b>	<b>ACTIVITIES</b>	
<b>ASSETS:</b>			
Cash & Cash Equivalents	\$ 57,072,236.88	\$ 513,508.27	\$ 57,585,745.15
Receivables, Net (Note 4)	4,671,639.55	557,185.40	5,228,824.95
Internal Balance	44,637.24	(44,637.24)	-
Inventory	-	18,920.76	18,920.76
Restricted Cash & Cash Equivalents	54,582,914.07	-	54,582,914.07
Capital Assets, Net (Note 6)			
Non-Depreciable	51,076,659.83	-	51,076,659.83
Depreciable	134,099,853.07	166,963.00	134,266,816.07
<b>Total Assets</b>	<b>301,547,940.64</b>	<b>1,211,940.19</b>	<b>302,759,880.83</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Related to Pensions (Note 8)	39,186,605.00	-	39,186,605.00
Related to Loss on Debt Refunding	741,563.00	-	741,563.00
<b>Total Deferred Outflow of Resources</b>	<b>39,928,168.00</b>	<b>-</b>	<b>39,928,168.00</b>
<b>LIABILITIES:</b>			
Accounts Payable	6,509,597.77	89,532.54	6,599,130.31
Due to Other Governments	3,911,623.00	-	3,911,623.00
Unearned Revenue	5,323,958.17	-	5,323,958.17
Accrued Salaries and Wages	760,313.00	-	760,313.00
Noncurrent Liabilities (Note 7):			
Due Within One Year	4,762,220.00	66,552.00	4,828,772.00
Due in More Than One Year	147,696,088.00	598,973.00	148,295,061.00
<b>Total Liabilities</b>	<b>168,963,799.94</b>	<b>755,057.54</b>	<b>169,718,857.48</b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	178,522,770.90	166,963.00	178,689,733.90
Restricted for:			
Capital Projects	54,115,982.44	-	54,115,982.44
Debt Service	1.24	-	1.24
Permanent Endowment - Nonexpendable	466,931.63	-	466,931.63
Excess Surplus	26,181,631.80	-	26,181,631.80
Unrestricted (Deficit)	(86,775,009.31)	289,919.65	(86,485,089.66)
<b>Total Net Position</b>	<b>\$ 172,512,308.70</b>	<b>\$ 456,882.65</b>	<b>\$ 172,969,191.35</b>

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2017

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	CAPITAL GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Governmental Activities:							
Instruction:							
Regular Instruction	\$ 101,805,750.24	\$ -	\$ 12,018,880.34	\$ -	\$ (89,786,869.90)	\$ -	\$ (89,786,869.90)
Special Education Instruction	20,382,063.84	-	-	-	(20,382,063.84)	-	(20,382,063.84)
Other Instruction	16,687,053.66	-	-	-	(16,687,053.66)	-	(16,687,053.66)
Support Services:							
Tuition	14,777,372.11	-	-	-	(14,777,372.11)	-	(14,777,372.11)
Student & Instruction Related Services	41,773,657.54	-	16,791,152.69	-	(24,982,504.85)	-	(24,982,504.85)
General Administrative	3,270,261.46	-	-	-	(3,270,261.46)	-	(3,270,261.46)
School Administrative Services	6,744,078.21	-	-	-	(6,744,078.21)	-	(6,744,078.21)
Central Services	1,502,395.88	-	-	-	(1,502,395.88)	-	(1,502,395.88)
Administrative Info. Technology	3,793,343.88	-	-	-	(3,793,343.88)	-	(3,793,343.88)
Plant Operations & Maintenance	23,085,381.90	-	-	-	(23,085,381.90)	-	(23,085,381.90)
Pupil Transportation	10,865,494.25	-	-	-	(10,865,494.25)	-	(10,865,494.25)
Special Schools	2,493,396.71	-	-	-	(2,493,396.71)	-	(2,493,396.71)
Transfer to Charter Schools	7,165,744.00	-	-	-	(7,165,744.00)	-	(7,165,744.00)
Interest & Other Charges	10,890,206.52	-	-	-	(10,890,206.52)	-	(10,890,206.52)
Total Governmental Activities	265,236,200.20	-	28,810,033.03	-	(236,426,167.17)	-	(236,426,167.17)
Business-Type Activities:							
Food Service	7,314,060.00	603,127.77	6,618,064.33	-	-	(92,867.90)	(92,867.90)
Total Business-Type Activities	7,314,060.00	603,127.77	6,618,064.33	-	-	(92,867.90)	(92,867.90)
Total Primary Government	\$ 272,550,260.20	\$ 603,127.77	\$ 35,428,097.36	\$ -	(236,426,167.17)	(92,867.90)	(236,519,035.07)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					22,762,553.00	-	22,762,553.00
Property Taxes, Levied for Debt Service					2,231,145.00	-	2,231,145.00
Federal & State Aid Restricted					2,993,493.00	-	2,993,493.00
Federal & State Aid Not Restricted					183,064,758.08	-	183,064,758.08
Cancellation of Accounts Payable					3,824,271.10	-	3,824,271.10
Miscellaneous					1,047,961.93	-	1,047,961.93
Total General Revenues					215,924,182.11	-	215,924,182.11
Change In Net Position					(20,501,985.06)	(92,867.90)	(20,594,852.96)
Net Position - Beginning					193,014,293.76	549,750.55	193,564,044.31
Net Position - Ending					\$ 172,512,308.70	\$ 456,882.65	\$ 172,969,191.35

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



## **B. Fund Financial Statements**

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## **Governmental Funds**

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2017**

	MAJOR FUNDS					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	PERMANENT FUND	
<b>ASSETS</b>						
Cash & Cash Equivalents	\$ 57,514,845.66	\$ -	\$ -	\$ 1.24	\$ -	\$ 57,514,846.90
Cash Held by Fiscal Agents	-	-	194.00	-	-	194.00
Receivables, Net:						
Interfund Receivable	51,503.98	1,555,497.10	-	-	-	1,607,001.08
Due from Other Governments:						
Federal	-	3,628,655.20	-	-	-	3,628,655.20
State	1,042,659.35	-	-	-	-	1,042,659.35
Other Receivables	-	325.00	-	-	-	325.00
Restricted Cash & Cash Equivalents	54,115,982.44	-	-	-	171,165.00	54,287,147.44
Restricted Investments	-	-	-	-	295,766.63	295,766.63
<b>Total Assets</b>	<b>\$ 112,724,991.43</b>	<b>\$ 5,184,477.30</b>	<b>\$ 194.00</b>	<b>\$ 1.24</b>	<b>\$ 466,931.63</b>	<b>\$ 118,376,595.60</b>
<b>LIABILITIES &amp; FUND BALANCES</b>						
<b>Liabilities:</b>						
Cash Deficit	\$ -	\$ 442,804.02	\$ -	\$ -	\$ -	\$ 442,804.02
Accounts Payable	5,286,146.40	1,223,451.37	-	-	-	6,509,597.77
Accrued Liabilities	760,313.00	-	-	-	-	760,313.00
Intergovernmental Payable:						
Federal	-	188,543.00	-	-	-	188,543.00
State	-	37,449.00	-	-	-	37,449.00
Interfund Payable	1,555,497.10	6,672.74	194.00	-	-	1,562,363.84
Unearned Revenue	-	5,323,958.17	-	-	-	5,323,958.17
<b>Total Liabilities</b>	<b>7,601,956.50</b>	<b>7,222,878.30</b>	<b>194.00</b>	<b>-</b>	<b>-</b>	<b>14,825,028.80</b>
<b>Fund Balances:</b>						
<b>Nonspendable:</b>						
Permanent Fund Principal	-	-	-	-	466,931.63	466,931.63
<b>Restricted for:</b>						
Capital Reserve	54,115,982.44	-	-	-	-	54,115,982.44
Excess Surplus	7,334,767.80	-	-	-	-	7,334,767.80
Excess Surplus Designated for Subsequent Year	18,846,864.00	-	-	-	-	18,846,864.00
Debt Service	-	-	-	1.24	-	1.24
<b>Assigned to:</b>						
Designated for Subsequent Year	24,825,420.69	-	-	-	-	24,825,420.69
Unassigned	-	(2,038,401.00)	-	-	-	(2,038,401.00)
<b>Total Fund Balances</b>	<b>105,123,034.93</b>	<b>(2,038,401.00)</b>	<b>-</b>	<b>1.24</b>	<b>466,931.63</b>	<b>103,551,566.80</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 112,724,991.43</b>	<b>\$ 5,184,477.30</b>	<b>\$ 194.00</b>	<b>\$ 1.24</b>	<b>\$ 466,931.63</b>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$272,086,192.90 and the accumulated depreciation is \$86,909,680.00.	185,176,512.90
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refunding are applicable to future reporting periods and therefore are not reported in the funds.	
Deferred Outflows Related to Pensions	39,186,605.00
Deferred Outflow Related to the Loss on Bond Refunding of Debt	741,563.00
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.	(3,685,631.00)
Long-term liabilities, including net pension liability and bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(152,458,308.00)
<b>Net Position of Governmental Activities</b>	<b>\$ 172,512,308.70</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2017**

	MAJOR FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	PERMANENT FUND	
Revenues:					
Local Sources:					
Local Tax Levy	\$ 22,762,553.00	\$ -	\$ 2,231,145.00	\$ -	\$ 24,993,698.00
Miscellaneous	994,044.30	37,666.00	-	53,917.63	1,085,627.93
Total Local Sources	23,756,597.30	37,666.00	2,231,145.00	53,917.63	26,079,325.93
State Sources	181,064,120.60	21,491,005.83	2,993,493.00	-	205,548,619.43
Federal Sources	631,185.48	8,650,813.20	-	-	9,281,998.68
Total Revenues	205,451,903.38	30,179,485.03	5,224,638.00	53,917.63	240,909,944.04
Expenditures:					
Instruction:					
Regular Instruction	52,238,976.07	12,018,880.34	-	-	64,257,856.41
Special Education Instruction	12,864,771.67	-	-	-	12,864,771.67
Other Instruction	10,532,551.41	-	-	-	10,532,551.41
Support Services:					-
Tuition	10,897,474.69	-	-	-	10,897,474.69
Attendance & Social Work Services	930,941.96	-	-	-	930,941.96
Health Services	1,774,804.33	-	-	-	1,774,804.33
Student & Instruction Related Services	11,308,806.68	16,791,152.69	-	-	28,099,959.37
General Administrative	2,411,632.54	-	-	-	2,411,632.54
School Administrative Services	4,973,375.58	-	-	-	4,973,375.58
Central Services	1,107,931.84	-	-	-	1,107,931.84
Administrative Information Technology	2,797,376.19	-	-	-	2,797,376.19
Plant Operations & Maintenance	17,024,161.20	-	-	-	17,024,161.20
Pupil Transportation	8,012,686.40	-	-	-	8,012,686.40
Unallocated Benefits	43,837,446.78	-	-	-	43,837,446.78
On Behalf TPAF Pension and Social Security Contributions	20,011,255.60	-	-	-	20,011,255.60
Capital Outlay	21,637,437.90	51,607.00	-	-	21,689,044.90
Special Schools	2,493,396.71	-	-	-	2,493,396.71
Debt Service:					
Principal	-	-	4,850,000.00	-	4,850,000.00
Interest & Other Charges	-	-	374,637.76	-	374,637.76
Total Expenditures	224,855,027.55	28,861,640.03	5,224,637.76	-	258,941,305.34
Excess/(Deficiency) of Revenues Over Expenditures	(19,403,124.17)	1,317,845.00	0.24	53,917.63	(18,031,361.30)
Other Financing Sources (Uses):					
Transfers In	2,041,376.00	765,273.00	-	-	2,806,649.00
Transfers Out	(765,273.00)	(2,041,376.00)	-	-	(2,806,649.00)
Cancellation of Accounts Payable	3,824,271.10	-	-	-	3,824,271.10
Transfer to Charter Schools	(7,165,744.00)	-	-	-	(7,165,744.00)
Total Other Financing Sources (Uses)	(2,065,369.90)	(1,276,103.00)	-	-	(3,341,472.90)
Net Changes in Fund Balances	(21,468,494.07)	41,742.00	0.24	53,917.63	(21,372,834.20)
Fund Balance, July 1,	126,591,529.00	(2,080,143.00)	1.00	413,014.00	124,924,401.00
Fund Balance, June 30	\$ 105,123,034.93	\$ (2,038,401.00)	\$ 1.24	\$ 466,931.63	\$ 103,551,566.80

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

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2017**

Total Net Changes in Fund Balances - Governmental Funds (B-2)	\$ (21,372,834.20)
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 depreciation exceeded capital outlays in the period.	
Depreciation Expense	(6,250,144.00)
Capital Outlays	<u>21,689,044.90</u>
	15,438,900.90
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.	(8,857,638.00)
Repayment of long-term debt principal and obligation of lease purchase agreements are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.	4,850,000.00
Governmental funds report the effect of premiums, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of these transactions is as follows:	
Amortization of Bond Refunding	<u>(57,220.00)</u>
	(57,220.00)
Repayment of annual other postemployment benefits is an expenditure in the governmental funds, but the repayment of benefits decreases long-term liabilities in the statement of net position and is not reported in the statement of activities.	(10,624,511.00)
In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation (+).	166,162.24
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 reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).	<u>(44,845.00)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (20,501,985.06)</u></u>

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## **Proprietary Funds**

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**EXHIBIT B-4**

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2017**

		<u>MAJOR FUNDS</u> <b>BUSINESS-TYPE</b> <b>ACTIVITIES -</b> <b>ENTERPRISE</b> <b>FUNDS</b> <u>FOOD</u> <u>SERVICE</u>
<b>ASSETS</b>		
Current Assets:		
Cash & Cash Equivalents	\$	513,508.27
Accounts Receivable:		
Federal		550,793.31
State		6,392.09
Interfund Receivable		6,672.74
Inventories		18,920.76
		<u>1,096,287.17</u>
Total Current Assets		<u>1,096,287.17</u>
Noncurrent Assets:		
Capital Assets		1,133,916.00
Less: Accumulated Depreciation		(966,953.00)
		<u>166,963.00</u>
Total Capital Assets, Net		<u>166,963.00</u>
Total Noncurrent Assets		<u>166,963.00</u>
Total Assets		<u>1,263,250.17</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable		89,532.54
Interfund Payable		51,309.98
		<u>140,842.52</u>
Total Current Liabilities		<u>140,842.52</u>
Noncurrent Liabilities:		
Compensated Absences		665,525.00
		<u>665,525.00</u>
Total Noncurrent Liabilities		<u>665,525.00</u>
Total Liabilities		<u>806,367.52</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets		166,963.00
Unrestricted		289,919.65
		<u>456,882.65</u>
Total Net Position	\$	<u>456,882.65</u>

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

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 YEAR ENDED JUNE 30, 2017**

		<u>MAJOR FUNDS</u>
		<u>BUSINESS-TYPE</u>
		<u>ACTIVITIES -</u>
		<u>ENTERPRISE</u>
		<u>FUNDS</u>
		<u>FOOD</u>
		<u>SERVICE</u>
Operating Revenues:		
Charges for Services:		
Daily Sales - Reimbursable Programs	\$	219,250.75
Daily Sales - Non-Reimbursable Programs		222,773.48
Vending		17,248.49
Special Functions		114,105.84
Miscellaneous		29,749.21
		<hr/>
Total Operating Revenues		603,127.77
		<hr/>
Operating Expenses:		
Cost of Sales - Reimbursable Programs		1,410,330.00
Cost of Sales - Non-Reimbursable Programs		2,469,285.84
Salaries		3,034,932.66
Employee Benefits		51,309.73
Supplies and Materials		240,414.50
Depreciation		53,739.00
Professional Services		53,934.25
Other		114.02
		<hr/>
Total Operating Expenses		7,314,060.00
		<hr/>
Operating Income/(Loss)		(6,710,932.23)
		<hr/>
Nonoperating Revenues (Expenses):		
State Sources:		
State School Lunch Program		71,409.71
Federal Sources:		
National School Lunch Program		3,931,583.28
National After School Snack Program		112,153.46
National School Breakfast Program		1,976,809.54
Food Distribution Program		347,692.88
Fresh Fruit & Vegetable Program		40,865.00
Interest Revenue		747.65
Cancellation of Prior Year Accounts Payable		136,802.81
		<hr/>
Total Nonoperating Revenues/(Expenses)		6,618,064.33
		<hr/>
Change in Net Position		(92,867.90)
Total Net Position - Beginning		549,750.55
		<hr/>
Total Net Position - Ending	\$	456,882.65
		<hr/> <hr/>

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

**EXHIBIT B-6**

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2017**

	<b>MAJOR FUNDS</b>
	<b>BUSINESS-TYPE</b>
	<b>ACTIVITIES -</b>
	<b>ENTERPRISE</b>
	<b>FUNDS</b>
	<b>FOOD</b>
	<b>SERVICE</b>
Cash Flows From Operating Activities:	
Receipts from Customers	\$ 627,903.16
Payments to Employees	(3,045,642.66)
Payments for Employee Benefits	(51,309.73)
Payments to Suppliers	(3,753,925.14)
	(6,222,974.37)
Net Cash Provided by/(Used for) Operating Activities	(6,222,974.37)
Cash Flows From Noncapital Financing Activities:	
State Sources	71,409.71
Federal Sources	6,061,411.28
Interest and Dividends	747.65
	6,133,568.64
Net Cash Provided by/(Used for) Noncapital Financing Activities	6,133,568.64
Net Increase/(Decrease) in Cash & Cash Equivalents	(89,405.73)
Balances - Beginning of Year	602,914.00
Balances - End of Year	\$ 513,508.27
<b>Reconciliation of Operating Income/(Loss) to Net Cash</b>	
<b>Provided by/(Used for) Operating Activities:</b>	
Operating Income/(Loss)	\$ (6,710,932.23)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by/(Used for) Operating Activities:	
Depreciation	53,739.00
Food Distribution Program	347,692.88
Cancellation of Prior Year Accounts Payable	136,802.81
(Increase)/Decrease in Accounts Receivable, Net	30,572.60
Increase/(Decrease) in Interfund Payable	31,426.24
Increase/(Decrease) in Unearned Revenue	(5,797.21)
Increase/(Decrease) in Accounts Payable	(95,768.46)
Increase/(Decrease) in Compensated Absences	(10,710.00)
	487,957.86
Total Adjustments	487,957.86
Net Cash Provided/(Used) by Operating Activities	\$ (6,222,974.37)

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

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## **Fiduciary Fund**

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2017**

	<b>UNEMPLOYMENT COMPENSATION TRUST</b>	<b>PRIVATE- PURPOSE SCHOLARSHIP FUND</b>	<b>AGENCY FUNDS</b>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 1,828,979.77	\$ 317,059.36	\$ 758,268.69
Total Assets	<u>1,828,979.77</u>	<u>317,059.36</u>	<u>\$ 758,268.69</u>
<b>LIABILITIES</b>			
Accounts Payable	4,821.86	-	\$ 313,639.83
Interfund Payable	-	-	\$ -
Payable for Student Related Activities	-	-	214,192.31
Payroll Deductions & Withholdings	-	-	<u>230,436.55</u>
Total Liabilities	<u>4,821.86</u>	<u>-</u>	<u>\$ 758,268.69</u>
<b>NET POSITION</b>			
Restricted - Scholarships	<u>-</u>	<u>317,059.36</u>	
Total Net Position	<u>\$ 1,824,157.91</u>	<u>\$ 317,059.36</u>	

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

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2017**

	<b>PRIVATE PURPOSE SCHOLARSHIP FUND</b>
	<hr/>
<b>ADDITIONS</b>	
Contributions:	
Other	\$ 6,383.45
	<hr/>
Total Contributions	6,383.45
	<hr/>
Total Additions	6,383.45
	<hr/>
<b>DEDUCTIONS</b>	
Scholarships Awarded	15,147.09
	<hr/>
Total Deductions	15,147.09
	<hr/>
Change in Net Position	(8,763.64)
Net Position - Beginning	325,823.00
	<hr/>
Net Position - Ending	\$ 317,059.36
	<hr/> <hr/>

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

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2017**

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**PERTH AMBOY PUBLIC 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 Perth Amboy 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 School District is a Type II district located in the County of Middlesex, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The Board is comprised of nine members appointed to three-year terms. These terms are staggered so that three members’ terms expire each year. The District provides a full range of educational services appropriate to grades levels Preschool through 12th grade. The operations of the District include three preschools, five elementary schools, two middle schools and a senior high school located in the City of Perth Amboy.

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.

**PERTH AMBOY PUBLIC 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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

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 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.

**PERTH AMBOY PUBLIC 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 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.

**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.

**Debt Service Fund** - The debt service fund is used to account for the accumulation of financial resources that are restricted, committed, or assigned to an expenditure for the payment of general long-term debt principal, interest and related costs of governmental funds.

**Permanent Fund** - The Permanent Fund is used to report arrangements in which the reporting government is the beneficiary of the earnings on the principal.

**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.



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

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.

**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. Private Purpose Trust and Agency Funds are used to account for and report assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, and other governments. Private Purpose Trust and 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:

Scholarship Fund – Revenues consist of interest income and donations. Expenditures consist of scholarships provided to students.

**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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**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 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 I-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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

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.

*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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**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.

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land Improvements	10-20 Years	N/A
Building 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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Unearned Revenue**

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

**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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**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.

**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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

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.

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 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.

**Subsequent Events**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2017 and April 27, 2018, the date that the financial statements were available for issuance, for possible disclosure and recognition in the financial statements, and no items have come to the attention of the School District that would require disclosure.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**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.

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.



**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

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 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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

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 \$125,719,248.82 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$ 122,346,979.78
Uninsured and Uncollateralized	3,372,269.04
Total	\$ 125,719,248.82

**Investments**

At June 30, 2017, the School District had the following investments and maturities:

		<u>Fair Value</u>		<u>Investment Maturity</u>
				<u>Over 10 Years</u>
Common Stock	\$	295,766.63	\$	295,766.63

**Fair Value Measurement**

The School District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. Investments are required to be categorized based on the fair value of inputs of Levels 1, 2 and 3. Under Level 1 inputs, investments are required to be categorized based on quoted market prices in active markets for identical investments. Level 2 inputs are based primarily on using observable measurement criteria, including quoted market prices of similar investments in active and inactive markets and other observable corroborated factors. Level 3 inputs are assets measured at fair value on a recurring basis using significant unobservable measurement criteria based on the best information available.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 2. Deposits and Investments (Continued)**

All of the School District's investments described above are classified in Level 1 and are valued using prices quoted in active markets for those securities. The School District does not hold any investments that are measured using Level 2 and Level 3 inputs.

Custodial Credit Risk

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

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

**Note 3. Reserve Accounts**

Capital Reserve

A capital reserve account was established by the School District by inclusion of \$1.00 on October 5, 2000 for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the 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	\$	62,641,736.00
Plus:		
Budgeted Monies Unspent and Returned at Year End		54,115,982.44
Less:		
Budgeted in 2016-2017 Budget		(62,641,736.00)
Ending Balance, June 30, 2017	\$	54,115,982.44

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**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 Accounts Receivable</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Business-Type Activities</u>	
Federal Awards	\$ -	\$ 3,628,655.20	\$ 550,793.31	\$ 4,179,448.51
State Awards	1,042,659.35	-	6,392.09	1,049,051.44
Other	-	325.00	-	325.00
<b>Total</b>	<b>\$ 1,042,659.35</b>	<b>\$ 3,628,980.20</b>	<b>\$ 557,185.40</b>	<b>\$ 5,228,824.95</b>

**Note 5. 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	\$ 51,503.98	\$ 1,555,497.10
Special Revenue Fund	1,555,497.10	6,672.74
Capital Projects Fund	-	194.00
Food Service Fund	6,672.74	51,309.98
	<u>\$ 1,613,673.82</u>	<u>\$ 1,613,673.82</u>

The interfund receivables and payables above predominately resulted from payment made by certain funds on behalf

The interfund transfers for the year ended June 30, 2017 are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 2,041,376.00	\$ 765,273.00
Special Revenue Fund	765,273.00	2,041,376.00
	<u>\$ 2,806,649.00</u>	<u>\$ 2,806,649.00</u>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 6. Capital Assets**

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

	Governmental Activities			
	Balance July 1, <u>2016</u>	<u>Additions</u>	Retirements <u>and Transfers</u>	Balance June 30, <u>2017</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 18,216,588.00	\$ -	\$ -	\$ 18,216,588.00
Construction in Progress	22,053,905.00	10,806,166.83	-	32,860,071.83
Total Capital Assets not being depreciated	<u>40,270,493.00</u>	<u>10,806,166.83</u>	<u>-</u>	<u>51,076,659.83</u>
Capital Assets being depreciated:				
Land Improvements	3,915,479.00	7,400,000.00	-	11,315,479.00
Buildings and Improvements	183,171,317.00	-	-	183,171,317.00
Equipment	23,039,859.00	3,482,878.07	-	26,522,737.07
Total Capital Assets being depreciated	<u>210,126,655.00</u>	<u>10,882,878.07</u>	<u>-</u>	<u>221,009,533.07</u>
Less: Accumulated Depreciation:				
Land Improvements	(1,811,412.00)	(182,406.00)	-	(1,993,818.00)
Buildings and Improvements	(66,078,370.00)	(3,606,687.00)	-	(69,685,057.00)
Equipment	(12,769,754.00)	(2,461,051.00)	-	(15,230,805.00)
Total Accumulated Depreciation	<u>(80,659,536.00)</u>	<u>(6,250,144.00)</u>	<u>-</u>	<u>(86,909,680.00)</u>
Total Capital Assets being depreciated, net	<u>129,467,119.00</u>	<u>4,632,734.07</u>	<u>-</u>	<u>134,099,853.07</u>
Total Governmental Activities Capital Assets, net	<u>\$ 169,737,612.00</u>	<u>\$ 15,438,900.90</u>	<u>\$ -</u>	<u>\$ 185,176,512.90</u>
	Business-Type Activities			
	Balance July 1, <u>2016</u>	<u>Additions</u>	Retirements <u>and Transfers</u>	Balance June 30, <u>2017</u>
<b>Business-Type Activities:</b>				
Equipment	\$ 1,133,916.00	\$ -	\$ -	\$ 1,133,916.00
Total Capital Assets being depreciated	<u>1,133,916.00</u>	<u>-</u>	<u>-</u>	<u>1,133,916.00</u>
Less: Accumulated Depreciation:				
Equipment	(913,214.00)	(53,739.00)	-	(966,953.00)
Total Capital Assets being depreciated, net	<u>(913,214.00)</u>	<u>(53,739.00)</u>	<u>-</u>	<u>(966,953.00)</u>
Total Business-Type Activities Capital Assets, net	<u>\$ 220,702.00</u>	<u>\$ (53,739.00)</u>	<u>\$ -</u>	<u>\$ 166,963.00</u>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 6. Capital Assets (Continued)**

Depreciation expense was charged to functions/programs of the School District as follows:

<u>Governmental Activities</u>	
Instruction:	
Instruction	\$ 3,579,884.00
Support Services:	
Student & Instruction Related Services	1,309,201.00
General Administrative	111,013.00
School Administrative Services	202,420.00
Central Services	50,616.00
Administrative Info. Technology	93,939.00
Plant Operations & Maintenance	675,688.00
Pupil Transportation	227,383.00
	<u>\$ 6,250,144.00</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 6,250,144.00</u>

**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:

	Balance			Balance	Balance
	<u>July 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2017</u>	<u>Due Within</u>
					<u>One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 7,255,000.00	\$ -	\$ 1,955,000.00	\$ 5,300,000.00	\$ 2,055,000.00
Obligations Under Cert of Part.	4,045,000.00	-	2,895,000.00	1,150,000.00	1,150,000.00
Unamortized Bond Discounts	(15,815.00)	-	(7,735.00)	(8,080.00)	(7,735.00)
Unamortized Bond Premiums	276,777.00	-	64,955.00	211,822.00	64,955.00
Compensated Absences	9,723,015.00	559,215.00	-	10,282,230.00	1,500,000.00
Net Pension Liability	80,268,762.00	32,495,179.00	-	112,763,941.00	-
OPEB Liability	12,133,884.00	11,790,757.00	1,166,246.00	22,758,395.00	-
	<u>\$ 113,686,623.00</u>	<u>\$ 44,845,151.00</u>	<u>\$ 6,073,466.00</u>	<u>\$ 152,458,308.00</u>	<u>\$ 4,762,220.00</u>
Business-Type Activities:					
Compensated Absences	\$ 676,235.00	\$ -	\$ 10,710.00	\$ 665,525.00	\$ 66,552.00
	<u>\$ 676,235.00</u>	<u>\$ -</u>	<u>\$ 10,710.00</u>	<u>\$ 665,525.00</u>	<u>\$ 66,552.00</u>

Compensated absences, OPEB Liability, unamortized bond premiums, unamortized bond discounts, and the net pension liability are liquidated by the general fund.

**Bonds Authorized but not Issued**

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

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**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/annrprts.shtml](http://www.state.nj.us/treasury/pensions/annrprts.shtml).

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

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 1/55<sup>th</sup> of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit and tier 5 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.

**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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

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 \$3,382,430.00 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 0.3807388992%, which was an increase of 0.0231623869% 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 \$12,239,871.00 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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 2,097,067.00	\$ -
Changes of Assumptions	23,358,665.00	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	4,299,792.00	-
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	5,745,450.00	-
School District contributions subsequent to measurement date	3,685,631.00	-
	<u>\$ 39,186,605.00</u>	<u>\$ -</u>



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

\$3,685,631.00 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:

<b>Year Ending June 30,</b>		
2018	\$	7,973,079.00
2019		7,973,080.00
2020		8,965,546.00
2021		7,500,129.00
2022		3,089,140.00
		\$ 35,500,974.00

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:

	<b><u>Deferred Outflow of Resources</u></b>	<b><u>Deferred Inflow of Resources</u></b>
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	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

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. 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:

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

<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%
	<u>100.00%</u>	

**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:

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

	<b>At 1% Decrease <u>(2.98%)</u></b>	<b>At Current Discount Rate <u>(3.98%)</u></b>	<b>At 1% Increase <u>(4.98%)</u></b>
School District's Proportionate Share of the Net Pension Liability	\$ 138,179,048.00	\$ 112,763,941.00	\$ 91,781,567.00

**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	\$ 7,815,204,785.00	\$	2,946,265,815.00
Collective Deferred Inflows of Resources	\$ -	\$	360,920,604.00
Collective Net Pension Liability	\$ 29,617,131,759.00	\$	22,447,996,119.00
School District's portion	0.38074%		0.35758%

**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](http://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

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

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

**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 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 \$127,950,458.00. 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 0.6718536958%, which was an increase of 0.0015692583% 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 \$39,711,141.00 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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

**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 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:

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

<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 - Multi-Strategy	5.00%	3.70%
Hedge Funds - Equity Hedge	3.75%	4.72%
Hedge Funds - Distressed	3.75%	3.49%
	<u>100.00%</u>	

**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, 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:

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

	<b>At 1% Decrease <u>(2.22%)</u></b>	<b>At Current Discount Rate <u>(3.22%)</u></b>	<b>At 1% Increase <u>(4.22%)</u></b>
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	\$ 631,174,447.00	\$ 528,522,894.00	\$ 444,694,653.00

**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.

**B. Defined Contribution Retirement 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.
- 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.



**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 8. Pension Plans (Continued)**

**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.

**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>.

**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 \$7,793,315.00, \$6,493,604.00 and \$20,925.00, respectively.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**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.

**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.

In addition, the District is receiving funding from the New Jersey Schools Development Authority (NJSDA) in connection with several capital projects. The costs associated with the funding received from the NJSDA are subject to a final review of eligible costs and compliance by the New Jersey Department of Education and the NJSDA. To the extent that the District has not complied with the rules and regulations governing the NJSDA funds or has not met the final eligible costs requirements, refunds of any money received may be required or the state receivable may not be collectible. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations or final eligible cost requirements governing the respective grants or fundings; therefore, no provisions have been recorded in the accompanying basic financial statements for such contingencies.

**PERTH AMBOY PUBLIC 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.

**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 School District is recorded in the Statement of Net Position. At June 30, 2017, the liability for compensated absences reported was \$10,947,755.00.

**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 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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 15. Tax Abatements (Continued)**

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. 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 \$7,334,767.80.

**Note 17. Fund Balances**

**General Fund** – Of the \$105,123,034.93 General Fund fund balance at June 30, 2017, \$54,115,982.44 has been restricted for the Capital Reserve Account; \$7,334,767.80 has been restricted for current year excess surplus; \$18,846,864.00 is restricted for prior year excess surplus – designated for subsequent year's expenditures; and \$24,825,420.69 has been assigned to subsequent years expenditures.

**Special Revenue Fund** – Of the (\$2,038,401.00) Special Revenue Fund fund balance at June 30, 2017, (\$2,038,401.00) is unassigned.

**Note 18. Deficit in Net Position**

**Unrestricted Net Position** – The School District governmental activities had a deficit in unrestricted net position in the amount of \$100,082,493.31 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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 19. Post Employment Benefits Other Than Pension Benefits**

**Plan Description**

The School District provides health benefits through its group insurance plan to certain retirees and their dependents, as follows:

The former employer assumes the cost if the retired employee meets certain requirements. The Plan Sponsor has agreed to pay retiree coverage if:

1. he or she has 25 or more years of service with the School District; or
2. he or she retired on an approved disability retirement (10 years of service required for civilian and 4 years of service for police); or
3. reached 62 years of age with 15 or more years of service with the School District;
4. the employer has agreed to pay for coverage of a surviving spouse of a retiree who qualified under the provision listed above until the retiree's death with up to 2 years of additional coverage upon the death of the retiree.

At June 30, 2017, approximately 441 retirees were receiving non-contributory health coverage benefits. No estimate of the annual cost to the School District of retiree health benefits has been made.

The contribution requirements of Plan members and the participating agencies are established and may be amended through the collective bargaining process or by action of the Board of Education.

The School District obtained an actual report as of June 30, 2017 which indicates that the total liability of the Other Post-Employment Benefits is approximately \$22,758,395.

**Funding Policy**

The School District's contributions were on a pay-as-you-go basis as of June 30, 2017. The School District does not anticipate setting up a trust fund within the next two years to fund its postemployment medical insurance plan.

The School District contributes 100% of the OPEB premiums for retirees and covered spouses.

For the fiscal year ending June 30, 2017, the School District contributed \$11,790,757.00 to cover approximately 441 participants.

**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:

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2017 (Continued)**

**Note 19. Post Employment Benefits Other Than Pension Benefits (continued)**

	<u>6/30/2017</u>	<u>6/30/2016</u>
Annually Required Contributions (ARC)	\$ 11,758,400.00	\$ 7,522,423.00
Interest on the Net OPEB Obligation	436,820.00	222,302.00
Adjustment to the ARC	(404,463.00)	(197,602.00)
Annual OPEB Cost	11,790,757.00	7,547,123.00
Pay-as-you-go contributions (Existing Retirees)	(1,166,246.00)	(1,341,290.00)
Increase/(Decrease) in Net OPEB Obligation	10,624,511.00	6,205,833.00
Net OPEB Obligations, July 1	12,133,884.00	5,928,051.00
Net OPEB Obligations, June 30	<u>\$ 22,758,395.00</u>	<u>\$ 12,133,884.00</u>

The following table shows 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:

	<u>6/30/2017</u>	<u>6/30/2016</u>
Annual OPEB Cost	11,790,757.00	7,547,123.00
Expected Contribution	1,166,246.00	1,341,290.00
Percentage of Annual OPEB cost contributed	9.89%	17.77%
Net OPEB Obligations, December 31st	\$ 22,758,395.00	\$ 12,133,884.00

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:

	<u>7/1/2016</u>	<u>7/1/2015</u>
Actuarial Date		
Actuarial Accrued Liability (AAL)	100,122,705.00	\$ 75,787,211.00
Actuarial Value of Plan Assets	-	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 100,122,705.00</u>	<u>\$ 75,787,211.00</u>
Funded Ratio	0.00%	0.00%
Covered Payroll (Active Plan Members)	94,210,942.00	75,929,832.00
UAAL as a Percentage of Covered Payroll	106.3%	99.8%

**REQUIRED SUPPLEMENTARY INFORMATION - PART II**

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### **C. Budgetary Comparison Schedules**

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Revenues:					
Local Sources:					
Local Tax Levy	10-1210	\$ 22,762,553.00	\$ -	\$ 22,762,553.00	\$ -
Miscellaneous	10-1950	1,200,000.00	-	1,200,000.00	(205,955.70)
<b>Total Local Sources</b>		<b>23,962,553.00</b>	<b>-</b>	<b>23,962,553.00</b>	<b>(205,955.70)</b>
State Sources:					
Categorical Transportation Aid	10-3121	1,705,200.00	-	1,705,200.00	-
Extraordinary Aid	10-3131	-	-	740,461.00	740,461.00
Categorical Special Education Aid	10-3132	5,988,488.00	-	5,988,488.00	-
Educational Adequacy Aid	10-3175	11,689,337.00	-	11,689,337.00	-
Equalization Aid	10-3176	136,453,716.00	-	136,453,716.00	-
Categorical Security Aid	10-3177	4,265,067.00	-	4,265,067.00	-
PARCC Readiness Aid	10-3181	99,740.00	-	99,740.00	-
Per Pupil Growth Aid	10-3182	99,740.00	-	99,740.00	-
Professional Learning Community Aid	10-3183	101,300.00	-	101,300.00	-
Nonbudgeted:					
TPAF - Post Retirement Medical (Noncash Assistance)		-	-	6,493,604.00	6,493,604.00
TPAF - Pension Contributions (Noncash Assistance)		-	-	7,793,315.00	7,793,315.00
TPAF - Long-Term Disability Insurance (Noncash Assistance)		-	-	20,925.00	20,925.00
Reimbursed TPAF Social Security Contributions		-	-	5,703,411.60	5,703,411.60
<b>Total State Sources</b>		<b>160,402,588.00</b>	<b>-</b>	<b>160,402,588.00</b>	<b>20,751,716.60</b>
Federal Sources:					
Medicaid Reimbursement	10-4200	141,629.00	-	141,629.00	489,556.48
<b>Total Federal Sources</b>		<b>141,629.00</b>	<b>-</b>	<b>141,629.00</b>	<b>489,556.48</b>
<b>Total Revenues</b>		<b>184,506,770.00</b>	<b>-</b>	<b>184,506,770.00</b>	<b>21,035,317.38</b>
Current Expense:					
Regular Programs - Instruction:					
Preschool - Salaries of Teachers	11-105-100-101	904,410.00	-	904,410.00	904,410.00
Kindergarten - Salaries of Teachers	11-110-100-101	3,204,984.00	(250,000.00)	2,954,984.00	79,856.93
Grades 1-5 - Salaries of Teachers	11-120-100-101	20,795,789.00	-	20,795,789.00	991,794.44
Grades 6-8 - Salaries of Teachers	11-130-100-101	9,369,117.00	(76,480.57)	9,292,636.43	1,765,895.71
Grades 9-12 - Salaries of Teachers	11-140-100-101	12,320,833.00	(100,000.00)	12,220,833.00	1,329,540.84
Regular Programs - Home Instruction:					
Salaries of Teachers	11-150-100-101	400,000.00	-	400,000.00	97,778.00
Purchased Professional - Educational Services	11-150-100-320	113,730.00	-	113,730.00	24,852.84
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	11-190-100-106	2,403,659.00	-	2,403,659.00	241,077.19
Purchased Technical Services	11-190-100-340	168,325.00	-	168,325.00	49,990.01
Other Purchased Services	11-190-100-500	3,080,730.00	-	3,080,730.00	64,743.95

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
General Supplies	11-190-100-610	3,788,501.00	250,000.00	4,038,501.00	3,674,996.42	363,504.58
Textbooks	11-190-100-640	2,172,115.00	-	2,172,115.00	1,702,396.28	469,718.72
Other Objects	11-190-100-800	147,673.00	-	147,673.00	76,426.85	71,246.15
<b>Total Regular Programs - Instruction</b>		<b>58,869,866.00</b>	<b>(176,480.57)</b>	<b>58,693,385.43</b>	<b>52,238,976.07</b>	<b>6,454,409.36</b>
<b>Special Education - Instruction:</b>						
<b>Learning and/or Language Disabilities:</b>						
Salaries of Teachers	11-204-100-101	2,229,586.00	-	2,229,586.00	1,802,232.23	427,353.77
Other Salaries for Instruction	11-204-100-106	2,976,405.00	76,480.57	3,052,885.57	2,279,019.28	773,866.29
General Supplies	11-204-100-610	76,202.00	-	76,202.00	36,972.07	39,229.93
Textbooks	11-204-100-640	14,000.00	-	14,000.00	2,094.88	11,905.12
Other Objects	11-204-100-800	28,975.00	-	28,975.00	2,174.57	26,800.43
<b>Total Learning and/or Language Disabilities</b>		<b>5,325,168.00</b>	<b>76,480.57</b>	<b>5,401,648.57</b>	<b>4,122,493.03</b>	<b>1,279,155.54</b>
<b>Behavioral Disabilities:</b>						
Salaries of Teachers	11-209-100-101	273,230.00	-	273,230.00	192,724.50	80,505.50
General Supplies	11-209-100-610	4,050.00	-	4,050.00	2,744.80	1,305.20
<b>Total Behavioral Disabilities</b>		<b>277,280.00</b>	<b>-</b>	<b>277,280.00</b>	<b>195,469.30</b>	<b>81,810.70</b>
<b>Multiple Disabilities:</b>						
Salaries of Teachers	11-212-100-101	172,410.00	-	172,410.00	172,410.00	-
Other Salaries for Instruction	11-212-100-106	141,862.00	-	141,862.00	130,944.50	10,917.50
General Supplies	11-212-100-610	2,200.00	-	2,200.00	1,481.79	718.21
<b>Total Multiple Disabilities</b>		<b>316,472.00</b>	<b>-</b>	<b>316,472.00</b>	<b>304,836.29</b>	<b>11,635.71</b>
<b>Resource Room/Resource Center:</b>						
Salaries of Teachers	11-213-100-101	4,558,656.00	-	4,558,656.00	4,545,318.47	13,337.53
Other Salaries	11-213-100-106	1,933,814.00	-	1,933,814.00	1,933,814.00	-
Purchased Professional/Educational Services		1,500.00	-	1,500.00	-	1,500.00
General Supplies	11-213-100-610	48,508.00	-	48,508.00	18,230.93	30,277.07
Textbooks	11-213-100-640	18,502.00	-	18,502.00	474.03	18,027.97
<b>Total Resource Room/Resource Center</b>		<b>6,560,980.00</b>	<b>-</b>	<b>6,560,980.00</b>	<b>6,497,837.43</b>	<b>63,142.57</b>
<b>Preschool Disabilities - Full-Time:</b>						
Salaries of Teachers	11-215-100-101	519,217.00	-	519,217.00	323,477.75	195,739.25
Other Salaries for Instruction	11-215-100-106	1,502,052.00	-	1,502,052.00	1,420,657.87	81,394.13
<b>Total Preschool Disabilities - Full-Time</b>		<b>2,021,269.00</b>	<b>-</b>	<b>2,021,269.00</b>	<b>1,744,135.62</b>	<b>277,133.38</b>
<b>Total Special Education - Instruction</b>		<b>14,501,169.00</b>	<b>76,480.57</b>	<b>14,577,649.57</b>	<b>12,864,771.67</b>	<b>1,712,877.90</b>
<b>Bilingual Education - Instruction:</b>						

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Salaries of Teachers	11-240-100-101	9,857,008.00	155,000.00	10,012,008.00	8,763,433.40	1,248,574.60
Salaries	11-240-100-106	263,171.00	-	263,171.00	225,472.73	37,698.27
Other Purchased Services	11-240-100-500	23,183.00	-	23,183.00	-	23,183.00
General Supplies	11-240-100-610	405,150.00	-	405,150.00	202,330.94	202,819.06
Textbooks	11-240-100-640	485,691.00	-	485,691.00	266,515.72	219,175.28
Other Objects		21,184.00	-	21,184.00	-	21,184.00
<b>Total Bilingual Education - Instruction</b>		<b>11,055,387.00</b>	<b>155,000.00</b>	<b>11,210,387.00</b>	<b>9,457,752.79</b>	<b>1,752,634.21</b>
School-Sponsored Curricular/Extra						
Curricular Activities - Instruction:						
Salaries	11-301-100-100	320,395.00	-	320,395.00	286,936.59	33,458.41
Purchased Services		26,845.00	-	26,845.00	4,410.90	22,434.10
Supplies and Materials		22,785.00	-	22,785.00	1,525.19	21,259.81
Other Objects	11-301-100-800	160,521.00	-	160,521.00	62,646.30	97,874.70
<b>Total School-Sponsored Curricular/Extra</b>		<b>530,546.00</b>	<b>-</b>	<b>530,546.00</b>	<b>355,518.98</b>	<b>175,027.02</b>
Curricular Activities - Instruction						
School-Sponsored Athletics - Instruction:						
Salaries	11-402-100-100	447,947.00	-	447,947.00	448,427.00	(480.00)
Purchased Services	11-402-100-500	86,200.00	-	86,200.00	80,798.46	5,401.54
Supplies and Materials	11-402-100-600	173,000.00	-	173,000.00	166,263.08	6,736.92
Other Objects	11-402-100-800	25,000.00	-	25,000.00	23,791.10	1,208.90
<b>Total School-Sponsored Athletics - Instruction</b>		<b>732,147.00</b>	<b>-</b>	<b>732,147.00</b>	<b>719,279.64</b>	<b>12,867.36</b>
<b>Total Instruction</b>		<b>85,689,115.00</b>	<b>55,000.00</b>	<b>85,744,115.00</b>	<b>75,636,299.15</b>	<b>10,107,815.85</b>
Undistributed Expenditures - Instruction (Tuition):						
Tuition to Other LEAs Within State - Regular	11-000-100-561	397,500.00	12,337.43	409,837.43	235,629.91	174,207.52
Tuition to Other LEAs Within State - Special	11-000-100-562	5,843,000.00	51,602.04	5,894,602.04	4,427,210.47	1,467,391.57
Tuition to County Vocational School - Special	11-000-100-564	51,000.00	-	51,000.00	-	51,000.00
Tuition to County Special Services & Regular Day Schools	11-000-100-565	749,000.00	9,644.72	758,644.72	458,278.34	300,366.38
Tuition to Private School Disabled Within State	11-000-100-566	7,082,900.00	76,375.70	7,159,275.70	5,159,554.32	1,999,721.38
Tuition to Private School Disabled Outside State	11-000-100-567	152,000.00	13,284.72	165,284.72	164,021.74	1,262.98
Tuition - State Facilities	11-000-100-568	110,479.00	-	110,479.00	110,479.00	-
Tuition - Other	11-000-100-569	593,500.00	-	593,500.00	342,300.91	251,199.09
<b>Total Undistributed Expenditures - Instruction (Tuition)</b>		<b>14,979,379.00</b>	<b>163,244.61</b>	<b>15,142,623.61</b>	<b>10,897,474.69</b>	<b>4,245,148.92</b>
Undistributed Expenditures Attendance and Social Work:						
Salaries	11-000-211-100	1,069,427.00	-	1,069,427.00	912,792.50	156,634.50
Purchased Professional & Technical Services		3,500.00	-	3,500.00	-	3,500.00
Supplies and Materials	11-000-211-600	46,581.00	-	46,581.00	18,149.46	28,431.54
Other Objects	11-000-211-800	5,965.00	-	5,965.00	-	5,965.00

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017

ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL	
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Total Undistributed Expenditures Attendance and Social Work	1,125,473.00	-	1,125,473.00	930,941.96	194,531.04
Undistributed Expenditures - Health Services:					
Salaries	1,753,372.00	-	1,753,372.00	1,604,515.14	148,856.86
Purchased Professional & Technical Services	11,000.00	-	11,000.00	322.76	10,677.24
Other Purchased Services	310,000.00	-	310,000.00	69,269.00	240,731.00
Supplies and Materials	137,344.00	(1,000.00)	136,344.00	79,843.82	56,500.18
Other Objects	40,000.00	-	40,000.00	20,853.61	19,146.39
Total Undistributed Expenditures - Health Services	2,251,716.00	(1,000.00)	2,250,716.00	1,774,804.33	475,911.67
Undistributed Expenditures -					
Other Support Services - Extra Services:					
Purchased Professional - Educational Services	2,300,000.00	218,405.33	2,518,405.33	2,472,330.83	46,074.50
Total Undistributed Expenditures -					
Other Support Services - Extra Services	2,300,000.00	218,405.33	2,518,405.33	2,472,330.83	46,074.50
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	2,680,542.00	-	2,680,542.00	2,613,670.00	66,872.00
Other Salaries	146,854.00	-	146,854.00	21,142.00	125,712.00
Salaries of Secretaries & Clerical Assistants	142,825.00	-	142,825.00	87,348.25	55,476.75
Purchased Professional - Educational Services	1,011,600.00	101,320.00	1,112,920.00	359,918.09	753,001.91
Purchased Professional - Technical Services	13,000.00	527.00	13,527.00	1,771.61	11,755.39
Supplies and Materials	57,305.00	-	57,305.00	26,865.55	30,439.45
Other Objects	21,900.00	-	21,900.00	2,100.00	19,800.00
Total Undistributed Expenditures - Guidance	4,074,026.00	101,847.00	4,175,873.00	3,112,815.50	1,063,057.50
Undistributed Expenditures - Child Study Teams:					
Salaries of Other Professional Staff	2,180,632.00	-	2,180,632.00	1,841,172.10	339,459.90
Salaries of Secretaries & Clerical Assistants	225,112.00	-	225,112.00	216,715.38	8,396.62
Other Salaries	197,270.00	-	197,270.00	197,606.90	(336.90)
Supplies and Materials	35,000.00	-	35,000.00	32,106.36	2,893.64
Other Objects	20,000.00	2,700.00	22,700.00	9,735.93	12,964.07
Total Undistributed Expenditures - Child Study Teams	2,658,014.00	2,700.00	2,660,714.00	2,297,336.67	363,377.33
Undistributed Expenditures - Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	1,798,007.00	-	1,798,007.00	1,576,556.06	221,450.94
Salaries of Other Professional Staff	60,818.00	-	60,818.00	9,032.00	51,786.00
Salaries of Sec. and Clerical Assist.	596,542.00	-	596,542.00	425,023.17	171,518.83
Other Salaries	42,120.00	-	42,120.00	42,120.00	-
Purchased Professional - Educational Services	145,880.00	-	145,880.00	17,865.00	128,015.00
Other Purchased Professional and Technical Services	15,000.00	-	15,000.00	1,451.00	13,549.00
Purchased Professional - Educational Services	78,500.00	-	78,500.00	4,630.00	73,870.00

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017

	ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Travel	11-000-221-580	27,500.00	-	27,500.00	27,500.00
Supplies and Materials	11-000-221-600	306,600.00	8,987.37	315,587.37	86,815.28
Other Objects	11-000-221-800	84,140.00	79.00	84,219.00	26,587.58
Total Undistributed Expenditures - Improvement of Instruction Services		3,155,107.00	9,066.37	3,164,173.37	2,190,080.09
Undistributed Expenditures - Educational Media Services/Library:					
Salaries	11-000-222-100	864,356.00	(55,000.00)	809,356.00	766,132.88
Purchased Professional and Technical Services	11-000-222-300	50,500.00	-	50,500.00	4,564.00
Other Purchased Services	11-000-222-600	2,600.00	-	2,600.00	-
Supplies and Materials	11-000-222-800	264,167.00	-	264,167.00	170,509.36
Other Objects	11-000-222-800	1,500.00	-	1,500.00	-
Total Undistributed Expenditures - Educational Media Services/Library		1,183,123.00	(55,000.00)	1,128,123.00	941,206.24
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries	11-000-223-110	392,168.00	-	392,168.00	48,804.57
Purchased Professional - Educational Services	11-000-223-320	649,400.00	14,800.00	664,200.00	160,948.59
Other Purchased Services	11-000-223-500	204,551.00	515.00	205,066.00	152,370.00
Travel	11-000-223-580	155,000.00	-	155,000.00	15,908.13
Supplies and Materials	11-000-223-600	25,000.00	-	25,000.00	6,652.09
Other Objects	11-000-223-800	187,600.00	-	187,600.00	10,027.97
Total Undistributed Expenditures - Instructional Staff Training Services		1,613,719.00	15,315.00	1,629,034.00	295,037.35
Undistributed Expenditures - Support Services - General Administration:					
Salaries	11-000-230-100	1,265,628.00	90,084.74	1,355,712.74	1,313,577.81
Legal Services	11-000-230-331	215,000.00	41,645.31	256,645.31	161,699.42
Audit Fees	11-000-230-332	85,000.00	-	85,000.00	64,000.00
Architectural/Engineering Services	11-000-230-334	50,000.00	15,816.64	65,816.64	36,459.00
Other Purchased Professional Services	11-000-230-339	180,000.00	-	180,000.00	158,010.51
Purchased Technical Services	11-000-230-340	150,000.00	6,312.40	156,312.40	109,801.12
Communications/Telephone	11-000-230-530	470,000.00	4,948.00	474,948.00	372,482.90
BOE Other Purchased Professional Services	11-000-230-585	15,000.00	-	15,000.00	14,847.17
Other Purchased Services	11-000-230-590	120,000.00	825.00	120,825.00	16,004.00
General Supplies	11-000-230-610	95,000.00	401.30	95,401.30	52,141.92
Judgements Against School District	11-000-230-820	150,000.00	31,407.26	181,407.26	17,521.32
Miscellaneous Expenditures	11-000-230-890	95,000.00	87.37	95,087.37	95,087.37
Total Undistributed Expenditures - Support Services - General Administration		2,890,628.00	191,528.02	3,082,156.02	2,411,632.54
Total Undistributed Expenditures - Instructional Staff Training Services					1,333,996.65
Total Undistributed Expenditures - Support Services - General Administration					670,523.48

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017

	ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Undistributed Expenditures -					
Support Services - School Administration:					
Salaries of Principals/Assistant Principals	11-000-240-103	3,413,936.00	-	3,413,936.00	3,257,500.89
Salaries of Other Professional Staff	11-000-240-104	1,593,140.00	-	1,593,140.00	1,495,966.75
Other Salaries		138,210.00	-	138,210.00	78,489.24
Purchased Professional Services		10,000.00	-	10,000.00	-
Other Purchased Services	11-000-240-500	37,662.00	-	37,662.00	10,095.74
Supplies and Materials	11-000-240-600	133,224.00	-	133,224.00	97,108.79
Other Objects	11-000-240-800	36,067.00	-	36,067.00	34,214.17
Total Undistributed Expenditures -		5,362,239.00	-	5,362,239.00	4,973,375.58
Support Services - School Administration					388,863.42
Undistributed Expenditures - Central Services:					
Salaries	11-000-251-100	1,003,429.00	-	1,003,429.00	911,097.11
Purchased Professional Services	11-000-251-330	12,500.00	-	12,500.00	5,252.50
Purchased Technical Services	11-000-251-340	60,000.00	-	60,000.00	43,975.00
Other Purchased Services	11-000-251-592	104,500.00	16,476.98	120,976.98	103,785.64
Supplies and Materials	11-000-251-600	40,000.00	5,543.82	45,543.82	34,240.56
Other Objects	11-000-251-890	11,250.00	-	11,250.00	9,581.03
Total Undistributed Expenditures - Central Services		1,231,679.00	22,020.80	1,253,699.80	1,107,931.84
Undistributed Expenditures -					145,767.96
Administrative Information Technology:					
Salaries	11-000-252-100	1,731,919.00	-	1,731,919.00	1,467,852.08
Purchased Professional Services	11-000-252-330	60,000.00	3,167.60	63,167.60	3,096.00
Purchased Technical Services	11-000-252-340	300,000.00	140,200.79	440,200.79	337,527.94
Other Purchased Services	11-000-252-500	575,000.00	79,852.71	654,852.71	556,123.64
Other Objects	11-000-252-800	120,000.00	333,611.59	453,611.59	432,776.53
Total Undistributed Expenditures -		2,786,919.00	556,832.69	3,343,751.69	2,797,376.19
Administrative Information Technology					546,375.50
Undistributed Expenditures -					
Required Maintenance for School Facilities:					
Salaries	11-000-261-100	120,000.00	909,393.00	1,029,393.00	845,752.72
Cleaning, Repair & Maintenance Services	11-000-261-420	120,000.00	827,895.43	947,895.43	910,251.46
General Supplies	11-000-261-610	20,000.00	509,628.33	529,628.33	464,960.94
Total Undistributed Expenditures -		260,000.00	2,246,916.76	2,506,916.76	2,220,965.12
Required Maintenance for School Facilities					285,951.64
Undistributed Expenditures - Custodial Services:					
Salaries	11-000-262-100	5,783,367.00	-	5,783,367.00	4,931,717.51
Purchased Professional & Technical Services	11-000-262-300	525,000.00	207,278.96	732,278.96	578,910.21



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Cleaning, Repair & Maintenance Services	11-000-262-420	550,000.00	501,276.83	1,051,276.83	902,167.94	149,108.89
Rental of Land & Bldg. Other Than Lease Purch.	11-000-262-441	3,189,393.00	(1,817,738.44)	1,371,654.56	1,213,025.00	158,629.56
Other Purchased Property Services	11-000-262-490	456,000.00	-	456,000.00	456,000.00	-
Insurance	11-000-262-520	652,836.00	-	652,836.00	606,595.55	46,240.45
General Supplies	11-000-262-610	500,000.00	57,114.27	557,114.27	523,233.68	33,880.59
Energy (Natural Gas)	11-000-262-621	1,315,000.00	(86,500.00)	1,228,500.00	728,862.59	499,637.41
Energy (Electricity)	11-000-262-622	3,440,000.00	(999,273.00)	2,440,727.00	2,215,453.14	225,273.86
Other Objects	11-000-262-800	4,000.00	-	4,000.00	3,973.00	27.00
<b>Total Undistributed Expenditures - Custodial Services</b>		<b>16,415,596.00</b>	<b>(2,137,841.38)</b>	<b>14,277,754.62</b>	<b>12,159,938.62</b>	<b>2,117,816.00</b>
<b>Undistributed Expenditures -</b>						
Care and Upkeep of Grounds:						
Purchased Professional & Technical Services	11-000-263-300	120,000.00	18,742.00	138,742.00	95,312.80	43,429.20
Cleaning, Repair & Maintenance Services	11-000-263-420	120,000.00	2,250.00	122,250.00	56,291.16	65,958.84
General Supplies	11-000-263-610	20,000.00	2,000.00	22,000.00	7,818.45	14,181.55
<b>Total Undistributed Expenditures -</b>		<b>260,000.00</b>	<b>22,992.00</b>	<b>282,992.00</b>	<b>159,422.41</b>	<b>123,569.59</b>
Care and Upkeep of Grounds						
Security:						
Salaries	11-000-266-100	459,006.00	-	459,006.00	245,627.03	213,378.97
Security Contracted Services	11-000-266-420	2,275,681.00	-	2,275,681.00	2,200,641.43	75,039.57
General Supplies	11-000-266-610	42,413.00	-	42,413.00	30,992.59	11,420.41
Other Objects	11-000-266-800	23,000.00	-	23,000.00	6,574.00	16,426.00
<b>Total Security</b>		<b>2,800,100.00</b>	<b>-</b>	<b>2,800,100.00</b>	<b>2,483,835.05</b>	<b>316,264.95</b>
<b>Undistributed Expenditures -</b>						
Student Transportation Services:						
Salaries of Pupil Transportation (Between Home & School) - Regular	11-000-270-160	2,531,357.00	(400,000.00)	2,131,357.00	1,690,206.53	441,150.47
Purchased Professional Technical Services	11-000-270-390	30,000.00	-	30,000.00	-	30,000.00
Cleaning, Repair and Maintenance Services	11-000-270-420	600,000.00	49,079.09	649,079.09	483,652.59	165,426.50
Contract Services - Aid in Lieu Payments - Non Public Schools	11-000-270-503	15,000.00	442.00	15,442.00	1,326.00	14,116.00
Contract Services (Between Home & School) - Vendors	11-000-270-511	1,500,000.00	540,000.00	2,040,000.00	2,040,000.00	-
Contract Services (Other Than Between Home & School) - Vendors	11-000-270-512	304,530.00	-	304,530.00	205,336.10	99,193.90
Contract Services (Special Education) - Vendors	11-000-270-514	220,000.00	-	220,000.00	213,662.81	6,337.19
Transportation - Jointure Routes	11-000-270-515	3,000,000.00	250,753.08	3,250,753.08	3,250,753.08	-
Miscellaneous Purchased Services - Transportation	11-000-270-593	220,000.00	(139,619.23)	80,380.77	61,112.59	19,268.18
General Supplies	11-000-270-610	90,000.00	15,022.16	105,022.16	57,729.69	47,292.47
Miscellaneous Expenditures	11-000-270-890	8,500.00	533.00	9,033.00	8,907.01	125.99
<b>Total Undistributed Expenditures -</b>		<b>8,519,387.00</b>	<b>316,210.10</b>	<b>8,835,597.10</b>	<b>8,012,686.40</b>	<b>822,910.70</b>
Student Transportation Services						
Unallocated Benefits:						
Group Insurance	11-000-291-210	501,824.00	1,427.45	503,251.45	493,312.06	9,939.39

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017

	ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Social Security Contributions	11-000-291-220	2,869,275.00	-	2,869,275.00	1,907,519.69	961,755.31
Other Retirement Contributions	11-000-291-232	3,898,433.00	14,525.43	3,912,958.43	3,122,674.46	790,283.97
Unemployment Compensation	11-000-291-250	150,000.00	-	150,000.00	0.00	150,000.00
Workmen's Compensation	11-000-291-260	1,366,812.00	-	1,366,812.00	1,184,709.19	182,102.81
Health Benefits	11-000-291-270	41,329,315.00	-	41,329,315.00	35,993,152.95	5,336,162.05
Tuition Reimbursement	11-000-291-280	700,000.00	-	700,000.00	357,702.43	342,297.57
Other Employee Benefits	11-000-291-290	800,000.00	-	800,000.00	778,376.00	21,624.00
Total Unallocated Benefits		51,615,659.00	15,952.88	51,631,611.88	43,837,446.78	7,794,165.10
Nonbudgeted:						
TPAF - Post Retirement Medical (Noncash Assistance)		-	-	-	6,493,604.00	(6,493,604.00)
TPAF - Pension Contributions (Noncash Assistance)		-	-	-	7,793,315.00	(7,793,315.00)
TPAF - Long-Term Disability Insurance (Noncash Assistance)		-	-	-	20,925.00	(20,925.00)
Reimbursed TPAF Social Security Contributions		-	-	-	5,703,411.60	(5,703,411.60)
Total Undistributed Expenditures		125,482,764.00	1,689,190.18	127,171,954.18	125,087,893.79	2,084,060.39
Total Expenditures - Current Expense		211,171,879.00	1,744,190.18	212,916,069.18	200,724,192.94	12,191,876.24
Capital Outlay:						
Equipment:						
Grades 1-5	12-120-100-730	198,600.00	-	198,600.00	1,816.00	196,784.00
Grades 6-8	12-130-100-730	15,000.00	-	15,000.00	-	15,000.00
Grades 9-12	12-140-100-730	300,000.00	(250,000.00)	50,000.00	19,312.99	30,687.01
Undistributed Expenditures:						
Information Technology Equipment	12-000-200-730	2,610,000.00	671,857.58	3,281,857.58	2,770,700.36	511,157.22
Non-Instructional Equipment	12-000-260-734	700,000.00	14,230.00	714,230.00	639,441.72	74,788.28
Architectural/Engineering Services	12-000-400-334	2,600,000.00	719,534.12	3,319,534.12	709,633.90	2,609,900.22
Other Purchased Services	12-000-400-339	-	362,880.10	362,880.10	109,167.60	253,712.50
Construction Services	12-000-400-450	60,066,736.00	6,324,700.32	66,391,436.32	9,987,365.33	56,404,070.99
Land and Improvements	12-000-400-710	-	7,400,000.00	7,400,000.00	-	-
Total Equipment		66,490,336.00	15,243,202.12	81,733,538.12	21,637,437.90	60,096,100.22
Total Capital Outlay		66,490,336.00	15,243,202.12	81,733,538.12	21,637,437.90	60,096,100.22
Special Schools:						
Accredited Evening/Adult High School/Post Grad. Education:						
Instruction:						
Salaries of Teachers	13-601-100-101	1,624,667.00	-	1,624,667.00	1,219,145.32	405,521.68
General Supplies	13-601-100-610	100,000.00	3,975.70	103,975.70	74,944.97	29,030.73
Textbooks	13-601-100-640	20,000.00	-	20,000.00	6,011.28	13,988.72
Support Services:						
Support Salaries of Other Professional Staff	13-601-200-100	1,253,195.00	-	1,253,195.00	1,091,868.62	161,326.38
Supplies and Materials	13-601-200-600	12,000.00	-	12,000.00	4,674.28	7,325.72
Other Objects	13-601-200-800	45,000.00	652.00	45,652.00	31,781.70	13,870.30

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 YEAR ENDED JUNE 30, 2017

ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL	
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Total Accredited Evening/Adult High School/Post Grad. Education	3,054,862.00	4,627.70	3,059,489.70	2,428,426.17	631,063.53
Adult Education - Local:					
Instruction:					
Salaries of Teachers	60,000.00	-	60,000.00	38,974.27	21,025.73
Textbooks	20,000.00	-	20,000.00	17,131.47	2,868.53
Support Services:					
Other Purchased Services	16,500.00	-	16,500.00	8,864.80	7,635.20
Total Adult Education - Local	96,500.00	-	96,500.00	64,970.54	31,529.46
Total Special Schools	3,151,362.00	4,627.70	3,155,989.70	2,493,396.71	662,592.99
Total Expenditures	280,813,577.00	16,992,020.00	297,805,597.00	224,855,027.55	72,950,569.45
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	(96,306,807.00)	(16,992,020.00)	(113,298,827.00)	(19,312,940.17)	93,985,886.83
Other Financing Sources/(Uses):					
Cancellation of Accounts Payable	-	-	-	3,824,271.10	3,824,271.10
Transfers In:					
Contribution to School Based Budgets - General Fund	120,800,564.00	-	120,800,564.00	111,475,888.13	(9,324,675.87)
Contribution to School Based Budgets - Special Revenue Fund	2,041,376.00	-	2,041,376.00	2,041,376.00	-
Transfers Out:					
Contribution to Charter Schools	(7,166,586.00)	-	(7,166,586.00)	(7,165,744.00)	842.00
Contribution to School Based Budgets	(120,800,564.00)	-	(120,800,564.00)	(111,475,888.13)	9,324,675.87
Transfer Out to Pre-K	-	(765,273.00)	(765,273.00)	(765,273.00)	-
Total Other Financing Sources/(Uses)	(5,125,210.00)	(765,273.00)	(5,890,483.00)	(2,065,369.90)	3,825,113.10
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(101,432,017.00)	(17,757,293.00)	(119,189,310.00)	(21,378,310.07)	97,810,999.93
Fund Balances, July 1	142,409,289.00	-	142,409,289.00	142,409,289.00	-

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 YEAR ENDED JUNE 30, 2017

ACCOUNT NUMBERS	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
	\$ 40,977,272.00	\$ (17,757,293.00)	\$ 23,219,979.00	\$ 121,030,978.93
Fund Balances, June 30				\$ 97,810,999.93

RECAPITULATION OF BUDGET TRANSFERS

Prior Year Encumbrances	\$ 17,757,293.00
	<u>\$ 17,757,293.00</u>

RECAPITULATION OF FUND BALANCE

Restricted Fund Balance:	
Capital Reserve	\$ 54,115,982.44
Excess Surplus	7,334,767.80
Excess Surplus Designated for Subsequent Year's Expenditures	18,846,864.00
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	29,618,981.00
Year-End Encumbrances	6,302,569.31
Unassigned Fund Balance	<u>4,811,814.38</u>
Subtotal	121,030,978.93
Reconciliation to Governmental Funds Statements (GAAP):	
Last State Aid Payments not recognized on GAAP basis	<u>(15,907,944.00)</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 105,123,034.93</u>

**PERTH AMBOY PUBLIC SCHOOL-DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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Revenues:													Local Tax Levy	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	Miscellaneous	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	1,200,000.00	994,044.30	994,044.30	-	<b>Total Local Sources</b>	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	23,962,553.00	23,756,597.30	23,756,597.30	-	State Sources:													Categorical Transportation Aid	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	-	Extrordinary Aid	-	-	-	-	-	-	-	-	-	740,461.00	740,461.00	-	Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00
Local Tax Levy	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	22,762,553.00	Miscellaneous	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	1,200,000.00	994,044.30	994,044.30	-	<b>Total Local Sources</b>	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	23,962,553.00	23,756,597.30	23,756,597.30	-	State Sources:													Categorical Transportation Aid	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	-	Extrordinary Aid	-	-	-	-	-	-	-	-	-	740,461.00	740,461.00	-	Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00													
Miscellaneous	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	1,200,000.00	994,044.30	994,044.30	-	<b>Total Local Sources</b>	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	23,962,553.00	23,756,597.30	23,756,597.30	-	State Sources:													Categorical Transportation Aid	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	-	Extrordinary Aid	-	-	-	-	-	-	-	-	-	740,461.00	740,461.00	-	Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																										
<b>Total Local Sources</b>	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	-	23,962,553.00	23,962,553.00	23,962,553.00	23,756,597.30	23,756,597.30	-	State Sources:													Categorical Transportation Aid	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	-	Extrordinary Aid	-	-	-	-	-	-	-	-	-	740,461.00	740,461.00	-	Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																							
State Sources:													Categorical Transportation Aid	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	-	Extrordinary Aid	-	-	-	-	-	-	-	-	-	740,461.00	740,461.00	-	Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																				
Categorical Transportation Aid	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	-	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	1,705,200.00	-	Extrordinary Aid	-	-	-	-	-	-	-	-	-	740,461.00	740,461.00	-	Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																	
Extrordinary Aid	-	-	-	-	-	-	-	-	-	740,461.00	740,461.00	-	Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																														
Categorical Special Education Aid	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	-	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	5,988,488.00	-	Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																											
Educational Adequacy Aid	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	-	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	11,689,337.00	-	Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																								
Equalization Aid	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	-	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	136,453,716.00	-	Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																					
Categorical Security Aid	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	-	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	4,265,067.00	-	Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																		
Adjunctment Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																															
Professional Learning Community Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																												
Post Post Growth Aid	99,740.00	99,740.00	-	99,740.00	99,740.00	-	99,740.00	99,740.00	99,740.00	99,740.00	99,740.00	-	Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																									
Nonbudgeted	101,300.00	101,300.00	-	101,300.00	101,300.00	-	101,300.00	101,300.00	101,300.00	101,300.00	101,300.00	-	TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																						
TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	6,493,604.00	6,493,604.00	-	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																			
TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	7,793,315.00	7,793,315.00	-	TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																
TPAF - Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	20,925.00	20,925.00	-	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																													
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	5,703,411.60	5,703,411.60	-	<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																										
<b>Total State Sources</b>	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	-	160,402,588.00	160,402,588.00	160,402,588.00	181,154,304.60	181,154,304.60	-	Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																							
Federal Sources:													Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																				
Medical Reimbursement	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																	
<b>Total Federal Sources</b>	141,629.00	141,629.00	-	141,629.00	141,629.00	-	141,629.00	141,629.00	141,629.00	631,185.48	631,185.48	-	<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																														
<b>Total Revenues</b>	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	-	184,506,770.00	184,506,770.00	184,506,770.00	205,542,087.38	205,542,087.38	-	Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																											
Expenditures:													Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																								
Current Programs - Instruction:													Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																					
Preschool - Salaries of Teachers	904,410.00	904,410.00	-	904,410.00	904,410.00	-	904,410.00	904,410.00	904,410.00	904,410.00	904,410.00	-	Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																		
Kindergarten - Salaries of Teachers	280,000.00	2,924,984.00	-	30,000.00	3,204,984.00	-	30,000.00	2,924,984.00	2,924,984.00	19,051.11	2,856,075.96	2,875,127.07	Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																															
Grades 1-5 - Salaries of Teachers	500,716.00	20,325,073.00	-	200,000.00	20,795,789.00	-	200,000.00	20,295,073.00	20,295,073.00	260,008.92	19,535,907.64	19,803,994.56	Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																												
Grades 6-8 - Salaries of Teachers	300,000.00	9,119,139.00	-	300,000.00	9,468,648.00	-	300,000.00	9,192,638.45	9,192,638.45	2,350.00	7,524,077.72	7,526,328.72	Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																									
Grades 9-12 - Salaries of Teachers	400,000.00	12,020,853.50	-	400,000.00	12,220,853.50	-	400,000.00	11,920,633.50	11,920,633.50	-	10,891,292.16	10,891,292.16	Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																						
Salaries of Teachers	600,000.00	53,730.00	-	600,000.00	53,730.00	-	600,000.00	53,730.00	53,730.00	302,222.00	302,222.00	302,222.00	Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																			
Purchased Professional - Educational Services	170,000.00	2,233,659.00	-	170,000.00	2,403,659.00	-	170,000.00	2,233,659.00	2,233,659.00	59,687.97	29,189.19	88,877.16	Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Salaries for Instruction	12,000.00	156,325.00	-	12,000.00	168,325.00	-	12,000.00	156,325.00	156,325.00	43,090.00	2,119,491.81	2,162,581.81	Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																													
Purchased Technical Services	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	-	2,915,000.00	3,080,730.00	3,080,730.00	2,905,454.00	110,532.05	118,334.99	General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																										
General Purchased Services	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	-	265,000.00	3,773,501.00	3,773,501.00	182,674.65	3,492,321.77	3,015,986.05	General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
General Supplies	115,000.00	2,057,115.00	-	115,000.00	2,172,115.00	-	115,000.00	2,057,115.00	2,057,115.00	15,963.20	1,702,396.28	1,702,396.28	Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Textbooks	15,000.00	132,673.00	-	15,000.00	147,673.00	-	15,000.00	132,673.00	132,673.00	-	76,426.85	76,426.85	Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Objects	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
<b>Total Regular Programs - Instruction</b>	6,187,126.00	52,682,740.00	-	6,187,126.00	58,869,866.00	-	6,187,126.00	52,682,740.00	52,682,740.00	3,798,479.85	48,440,496.22	52,238,976.07	Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Special Education - Instruction:													Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Learning and/or Language Disabilities	283,800.00	1,945,786.00	-	283,800.00	2,229,586.00	-	283,800.00	1,945,786.00	1,945,786.00	-	1,802,232.23	1,802,232.23	Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Teachers	782,901.00	2,976,405.00	-	782,901.00	3,052,885.57	-	782,901.00	2,976,405.00	2,976,405.00	227,534.49	2,051,484.79	2,279,019.28	Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Other Salaries for Instruction	20,000.00	56,202.00	-	20,000.00	76,202.00	-	20,000.00	56,202.00	56,202.00	-	36,972.07	36,972.07	General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
General Supplies	20,000.00	8,975.00	-	20,000.00	14,000.00	-	20,000.00	8,975.00	8,975.00	-	2,094.88	2,094.88	Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Textbooks	20,000.00	14,000.00	-	20,000.00	14,000.00	-	20,000.00	14,000.00	14,000.00	-	2,174.57	2,174.57	Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Other Objects	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
<b>Total Learning and/or Language Disabilities</b>	1,106,701.00	4,218,467.00	-	1,106,701.00	5,325,168.00	-	1,106,701.00	4,218,467.00	4,218,467.00	227,534.49	3,894,958.54	4,122,493.03	Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Behavioral Disabilities:													Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Teachers	-	273,230.00	-	-	273,230.00	-	-	273,230.00	273,230.00	-	192,724.50	192,724.50	General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
General Supplies	-	4,050.00	-	-	4,050.00	-	-	4,050.00	4,050.00	-	2,744.80	2,744.80	<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
<b>Total Behavioral Disabilities</b>	-	277,280.00	-	-	277,280.00	-	-	277,280.00	277,280.00	-	195,469.30	195,469.30	Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Multiple Disabilities:													Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Salaries of Teachers	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00	Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Salaries for Instruction	-	96,862.00	-	-	96,862.00	-	-	96,862.00	96,862.00	-	96,862.00	130,944.50	General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
General Supplies	-	2,200.00	-	-	2,200.00	-	-	2,200.00	2,200.00	-	1,481.79	1,481.79	<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
<b>Total Multiple Disabilities</b>	45,000.00	172,410.00	-	45,000.00	172,410.00	-	45,000.00	172,410.00	172,410.00	34,082.50	172,410.00	172,410.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
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	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	
Total Multiple Disabilities	45,000.00	271,472.00	316,472.00	-	-	316,472.00	45,000.00	271,472.00	316,472.00	34,082.50	270,753.79	304,836.29	-	-	304,836.29	
Resource Room/Resource Center:																
Salaries of Teachers	-	4,558,656.00	4,558,656.00	-	-	4,558,656.00	-	-	4,558,656.00	-	-	4,558,656.00	-	-	4,558,656.00	
Other Salaries for Instruction	-	1,933,814.00	1,933,814.00	-	-	1,933,814.00	-	-	1,933,814.00	-	-	1,933,814.00	-	-	1,933,814.00	
Purchased Professional/Educational Services	-	1,500.00	1,500.00	-	-	1,500.00	-	-	1,500.00	-	-	1,500.00	-	-	1,500.00	
General Supplies	-	48,508.00	48,508.00	-	-	48,508.00	-	-	48,508.00	-	-	48,508.00	-	-	48,508.00	
Textbooks	-	18,502.00	18,502.00	-	-	18,502.00	-	-	18,502.00	-	-	18,502.00	-	-	18,502.00	
Total Resource Room/Resource Center	-	6,560,980.00	6,560,980.00	-	-	6,560,980.00	-	-	6,560,980.00	-	-	6,560,980.00	-	-	6,560,980.00	
Preschool Disabilities - Full-Time:																
Salaries of Teachers	519,217.00	-	519,217.00	-	-	519,217.00	-	-	519,217.00	-	-	519,217.00	-	-	519,217.00	
Other Salaries for Instruction	1,502,052.00	-	1,502,052.00	-	-	1,502,052.00	-	-	1,502,052.00	-	-	1,502,052.00	-	-	1,502,052.00	
Total Preschool Disabilities - Full-Time	2,021,269.00	-	2,021,269.00	-	-	2,021,269.00	-	-	2,021,269.00	-	-	2,021,269.00	-	-	2,021,269.00	
Total Special Education - Instruction	3,172,970.00	11,328,192.00	14,501,162.00	-	76,480.57	14,577,642.57	3,172,970.00	11,404,679.57	14,577,642.57	2,005,752.61	10,859,019.06	12,864,771.67	-	-	12,864,771.67	
Bilingual Education - Instruction:																
Salaries of Teachers	508,503.00	9,348,505.00	9,857,008.00	-	155,000.00	10,012,008.00	508,503.00	9,503,505.00	10,012,008.00	281,525.00	8,481,908.40	8,763,433.40	-	-	8,763,433.40	
Other Salaries for Instruction	10,000.00	253,171.00	263,171.00	-	10,000.00	273,171.00	10,000.00	253,171.00	273,171.00	-	225,472.73	225,472.73	-	-	225,472.73	
Other Purchased Services	5,000.00	18,183.00	23,183.00	-	5,000.00	28,183.00	5,000.00	18,183.00	23,183.00	-	-	23,183.00	-	-	23,183.00	
General Supplies	40,000.00	305,150.00	405,150.00	-	40,000.00	445,150.00	-	-	405,150.00	-	525.00	201,805.94	-	-	202,330.94	
Textbooks	3,000.00	482,691.00	485,691.00	-	3,000.00	488,691.00	-	-	485,691.00	-	-	266,515.72	-	-	266,515.72	
Other Objects	-	21,184.00	21,184.00	-	-	21,184.00	-	-	21,184.00	-	-	21,184.00	-	-	21,184.00	
Total Bilingual Education - Instruction	566,503.00	10,488,884.00	11,055,387.00	-	155,000.00	11,210,387.00	566,503.00	10,643,884.00	11,210,387.00	282,050.00	9,175,702.79	9,457,752.79	-	-	9,457,752.79	
School-Sponsored Curricular/Extra Curricular Activities - Instruction:																
Salaries	120,000.00	200,395.00	320,395.00	-	-	320,395.00	-	-	320,395.00	-	-	320,395.00	-	-	320,395.00	
Purchased Services	-	26,845.00	26,845.00	-	-	26,845.00	-	-	26,845.00	-	-	26,845.00	-	-	26,845.00	
Supplies and Materials	-	22,785.00	22,785.00	-	-	22,785.00	-	-	22,785.00	-	-	22,785.00	-	-	22,785.00	
Other Objects	-	160,521.00	160,521.00	-	-	160,521.00	-	-	160,521.00	-	-	160,521.00	-	-	160,521.00	
Total School-Sponsored Curricular/Extra Curricular Activities - Instruction	120,000.00	410,546.00	530,546.00	-	-	530,546.00	120,000.00	410,546.00	530,546.00	86,931.91	268,387.07	355,318.98	-	-	355,318.98	
School-Sponsored Athletics - Instruction:																
Salaries	-	447,947.00	447,947.00	-	-	447,947.00	-	-	447,947.00	-	-	447,947.00	-	-	447,947.00	
Purchased Services	-	86,200.00	86,200.00	-	-	86,200.00	-	-	86,200.00	-	-	86,200.00	-	-	86,200.00	
Supplies and Materials	-	173,000.00	173,000.00	-	-	173,000.00	-	-	173,000.00	-	-	173,000.00	-	-	173,000.00	
Other Objects	-	25,000.00	25,000.00	-	-	25,000.00	-	-	25,000.00	-	-	25,000.00	-	-	25,000.00	
Total School-Sponsored Athletics - Instruction	-	732,147.00	732,147.00	-	-	732,147.00	-	-	732,147.00	-	-	732,147.00	-	-	732,147.00	
Total Instruction	10,046,599.00	75,642,516.00	85,689,115.00	(250,000.00)	305,000.00	85,744,115.00	9,796,599.00	75,947,516.00	85,744,115.00	6,173,214.37	69,463,084.78	75,636,299.15	-	-	75,636,299.15	
Undistributed Expenditures - Instruction (Tuition):																
Tuition to Other LEAs Within State - Regular	397,500.00	-	397,500.00	12,337.43	-	409,837.43	409,837.43	-	409,837.43	235,629.91	-	235,629.91	-	-	235,629.91	
Tuition to Other LEAs Within State - Special	5,843,000.00	-	5,843,000.00	51,602.04	-	5,894,602.04	5,894,602.04	-	5,894,602.04	4,427,210.47	-	4,427,210.47	-	-	4,427,210.47	
Tuition to County Vocational School - Special	51,000.00	-	51,000.00	-	-	51,000.00	-	-	51,000.00	-	-	51,000.00	-	-	51,000.00	
Tuition to County Special Services & Regular Day Schools	749,000.00	-	749,000.00	9,644.72	-	758,644.72	758,644.72	-	758,644.72	488,278.34	-	488,278.34	-	-	488,278.34	
Tuition to Private School Disabled Within State	7,082,900.00	-	7,082,900.00	76,375.70	-	7,159,275.70	7,159,275.70	-	7,159,275.70	5,159,554.32	-	5,159,554.32	-	-	5,159,554.32	
Tuition to Private School Disabled Outside State	152,000.00	-	152,000.00	13,284.72	-	165,284.72	165,284.72	-	165,284.72	164,021.74	-	164,021.74	-	-	164,021.74	
Tuition - State Facilities	110,479.00	-	110,479.00	-	-	110,479.00	-	-	110,479.00	-	-	110,479.00	-	-	110,479.00	
Tuition - Other	593,500.00	-	593,500.00	-	-	593,500.00	-	-	593,500.00	342,300.91	-	342,300.91	-	-	342,300.91	
Total Undistributed Expenditures - Instruction (Tuition)	14,979,379.00	-	14,979,379.00	163,244.61	-	15,142,623.61	15,142,623.61	-	15,142,623.61	10,897,474.69	-	10,897,474.69	-	-	10,897,474.69	
Undistributed Expenditures Attendance and Social Work:																
Salaries	166,301.00	903,126.00	1,069,427.00	-	-	1,069,427.00	166,301.00	903,126.00	1,069,427.00	57,667.13	855,125.37	912,792.50	-	-	912,792.50	
Purchased Professional & Technical Services	7,000.00	3,400.00	10,400.00	-	-	10,400.00	-	-	10,400.00	-	-	10,400.00	-	-	10,400.00	
Supplies and Materials	2,000.00	3,985.00	5,985.00	-	-	5,985.00	-	-	5,985.00	173.94	17,975.52	18,149.46	-	-	18,149.46	
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Undistributed Expenditures Attendance and Social Work	175,301.00	950,172.00	1,125,473.00	-	-	1,125,473.00	175,301.00	950,172.00	1,125,473.00	57,841.07	873,100.89	930,941.96	-	-	930,941.96	
Undistributed Expenditures - Health Services:																
Salaries	210,017.00	1,543,355.00	1,753,372.00	-	-	1,753,372.00	210,017.00	1,543,355.00	1,753,372.00	58,494.50	1,546,020.64	1,604,515.14	-	-	1,604,515.14	
Purchased Professional & Technical Services	-	11,000.00	11,000.00	-	-	11,000.00	-	-	11,000.00	-	-	11,000.00	-	-	11,000.00	
Other Purchased Services	310,000.00	-	310,000.00	-	-	310,000.00	310,000.00	-	310,000.00	69,269.00	-	69,269.00	-	-	69,269.00	

PERTH AMBOY PUBLIC SCHOOL-DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Supplies and Materials	14,000.00	137,344.00	(1,000.00)	(1,000.00)	136,344.00	-	13,000.00	136,344.00	-	20,853.61	156,197.61	79,843.82
Other Objects	40,000.00	40,000.00	-	-	40,000.00	-	40,000.00	40,000.00	-	-	40,000.00	20,853.61
Total Undistributed Expenditures - Health Services	54,000.00	177,344.00	(1,000.00)	(1,000.00)	176,344.00	-	53,000.00	176,344.00	-	148,617.11	196,197.61	100,697.43
Undistributed Expenditures -	-	-	-	-	-	-	-	-	-	-	-	-
Other Support Services - Extra Services:	-	-	-	218,405.33	2,300,000.00	-	218,405.33	2,518,405.33	-	2,472,330.83	2,472,330.83	-
Purchased Professional - Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Undistributed Expenditures -	2,900,000.00	2,900,000.00	218,405.33	218,405.33	2,518,405.33	-	2,518,405.33	2,518,405.33	-	2,472,330.83	2,472,330.83	-
Undistributed Expenditures - Guidance:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff:	66,872.00	2,680,542.00	-	-	2,680,542.00	-	66,872.00	2,680,542.00	-	-	2,680,542.00	2,613,670.00
Other Salaries:	125,712.00	145,852.00	-	-	145,852.00	-	125,712.00	145,852.00	-	-	145,852.00	21,142.00
Purchased Professional/Educational Services:	114,000.00	1,148,850.00	-	-	1,148,850.00	-	114,000.00	1,148,850.00	-	-	1,148,850.00	53,922.00
Other Purchased Professional/Educational Services:	900,000.00	1,011,600.00	-	-	1,011,600.00	-	900,000.00	1,011,600.00	-	-	1,011,600.00	83,663.34
Other Purchased Technical Services:	10,000.00	1,011,600.00	-	-	1,011,600.00	-	10,000.00	1,011,600.00	-	-	1,011,600.00	5,282.11
Travel:	10,000.00	1,011,600.00	-	-	1,011,600.00	-	10,000.00	1,011,600.00	-	-	1,011,600.00	86,993.31
Supplies and Materials:	5,000.00	57,305.00	-	-	52,305.00	-	5,000.00	52,305.00	-	-	52,305.00	1,211.61
Other Objects:	5,000.00	16,900.00	-	-	11,900.00	-	5,000.00	11,900.00	-	-	11,900.00	26,865.55
Total Undistributed Expenditures - Guidance	1,217,584.00	4,074,026.00	101,847.00	101,847.00	4,175,873.00	-	1,319,431.00	4,175,873.00	-	358,499.73	4,534,372.73	2,754,315.77
Undistributed Expenditures - Child Study Teams:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professionals Staff:	2,180,632.00	2,180,632.00	-	-	2,180,632.00	-	2,180,632.00	2,180,632.00	-	1,841,172.10	1,841,172.10	1,841,172.10
Salaries of Secretaries & Clerical Assistants:	225,112.00	225,112.00	-	-	225,112.00	-	225,112.00	225,112.00	-	216,715.38	216,715.38	216,715.38
Other Salaries:	197,270.00	197,270.00	-	-	197,270.00	-	197,270.00	197,270.00	-	197,606.90	197,606.90	197,606.90
Supplies and Materials:	35,000.00	35,000.00	-	-	35,000.00	-	35,000.00	35,000.00	-	32,106.36	32,106.36	32,106.36
Other Objects:	20,000.00	20,000.00	-	-	20,000.00	-	20,000.00	20,000.00	-	22,700.00	22,700.00	9,735.93
Total Undistributed Expenditures - Child Study Teams	2,658,014.00	2,658,014.00	2,700.00	2,700.00	2,660,714.00	-	2,660,714.00	2,660,714.00	-	2,297,336.67	2,297,336.67	2,297,336.67
Undistributed Expenditures - Improvement of Instruction Services:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction:	1,798,007.00	1,798,007.00	-	-	1,798,007.00	-	1,798,007.00	1,798,007.00	-	1,576,556.06	1,576,556.06	1,576,556.06
Salaries of Other Professional Staff:	60,818.00	60,818.00	-	-	60,818.00	-	60,818.00	60,818.00	-	9,032.00	9,032.00	9,032.00
Salaries of Sec. and Clerical Assist.	596,542.00	596,542.00	-	-	596,542.00	-	596,542.00	596,542.00	-	425,023.17	425,023.17	425,023.17
Other Salaries:	42,120.00	42,120.00	-	-	42,120.00	-	42,120.00	42,120.00	-	42,120.00	42,120.00	42,120.00
Purchased Professional - Educational Services:	145,880.00	145,880.00	-	-	145,880.00	-	145,880.00	145,880.00	-	178,865.00	178,865.00	178,865.00
Other Purchased Professional and Technical Services:	15,000.00	15,000.00	-	-	15,000.00	-	15,000.00	15,000.00	-	1,451.00	1,451.00	1,451.00
Purchased Professional - Educational Services:	78,500.00	78,500.00	-	-	78,500.00	-	78,500.00	78,500.00	-	4,630.00	4,630.00	4,630.00
Travel:	27,500.00	27,500.00	-	-	27,500.00	-	27,500.00	27,500.00	-	-	-	-
Supplies and Materials:	306,600.00	306,600.00	8,987.37	8,987.37	315,587.37	-	315,587.37	315,587.37	-	86,815.28	86,815.28	86,815.28
Other Objects:	84,140.00	84,140.00	79.00	79.00	84,219.00	-	84,219.00	84,219.00	-	26,587.58	26,587.58	26,587.58
Total Undistributed Expenditures - Improvement of Instruction Services	3,155,107.00	3,155,107.00	9,066.37	9,066.37	3,164,173.37	-	3,164,173.37	3,164,173.37	-	2,190,980.09	2,190,980.09	2,190,980.09
Undistributed Expenditures - Educational Media Services/Library:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries:	44,000.00	864,356.00	-	(55,000.00)	809,356.00	-	44,000.00	809,356.00	-	766,132.88	766,132.88	766,132.88
Purchased Professional & Technical Services:	35,000.00	50,500.00	-	-	50,500.00	-	35,000.00	50,500.00	-	4,564.00	4,564.00	4,564.00
Other Purchased Services:	-	2,600.00	-	-	2,600.00	-	-	2,600.00	-	-	-	-
Supplies and Materials:	-	264,167.00	-	-	264,167.00	-	-	264,167.00	-	-	-	-
Other Objects:	-	1,500.00	-	-	1,500.00	-	-	1,500.00	-	-	-	-
Total Undistributed Expenditures - Educational Media Services/Library	79,000.00	1,135,023.00	(55,000.00)	(55,000.00)	1,080,023.00	-	79,000.00	1,080,023.00	-	770,806.88	770,806.88	770,806.88
Undistributed Expenditures - Instructional Staff Training Services:	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries:	392,168.00	392,168.00	-	-	392,168.00	-	392,168.00	392,168.00	-	48,804.57	48,804.57	48,804.57
Purchased Professional - Educational Services:	649,400.00	649,400.00	-	-	649,400.00	-	649,400.00	649,400.00	-	160,948.59	160,948.59	160,948.59
Other Purchased Services:	204,551.00	204,551.00	-	-	204,551.00	-	204,551.00	204,551.00	-	52,696.00	52,696.00	52,696.00
Travel:	155,000.00	155,000.00	-	-	155,000.00	-	155,000.00	155,000.00	-	15,908.13	15,908.13	15,908.13
Supplies and Materials:	25,000.00	25,000.00	-	-	25,000.00	-	25,000.00	25,000.00	-	6,652.09	6,652.09	6,652.09
Other Objects:	187,600.00	187,600.00	-	-	187,600.00	-	187,600.00	187,600.00	-	100,271.97	100,271.97	100,271.97
Total Undistributed Expenditures - Instructional Staff Training Services	1,613,719.00	1,613,719.00	15,315.00	15,315.00	1,629,034.00	-	1,629,034.00	1,629,034.00	-	295,037.35	295,037.35	295,037.35
Undistributed Expenditures - Support Services - General Administration:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries:	1,265,628.00	1,265,628.00	-	-	1,265,628.00	-	1,265,628.00	1,265,628.00	-	1,315,577.81	1,315,577.81	1,315,577.81

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
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
	2,890,628.00	-	2,890,628.00	191,528.02	-	191,528.02	3,082,156.02	-	3,082,156.02	2,411,632.54	-	2,411,632.54
<b>Total Undistributed Expenditures - Support Services - General Administration</b>												
<b>Undistributed Expenditures - Support Services - School Administration:</b>												
Salaries of Principals & Assistant Principals	228,164.00	3,185,772.00	3,413,936.00	-	-	-	228,164.00	-	3,413,936.00	114,633.84	3,142,867.05	3,257,500.89
Salaries of Other Professional Staff	73,338.00	1,593,140.00	1,593,140.00	-	-	-	73,338.00	-	1,593,140.00	64,872.00	1,495,966.75	1,495,966.75
Other Salaries	5,000.00	64,872.00	138,210.00	-	-	-	5,000.00	-	138,210.00	73,338.00	5,151.24	78,488.24
Purchased Professional & Technical Services	5,000.00	5,000.00	10,000.00	-	-	-	5,000.00	-	10,000.00	-	-	-
Other Purchased Services	10,000.00	32,662.00	37,662.00	-	-	-	10,000.00	-	37,662.00	-	-	-
Supplies and Materials	-	123,224.00	133,224.00	-	-	-	-	-	133,224.00	7,285.00	89,823.79	97,108.79
Other Objects	-	36,067.00	36,067.00	-	-	-	-	-	36,067.00	-	34,214.17	34,214.17
<b>Total Undistributed Expenditures - Support Services - School Administration</b>												
	321,502.00	5,040,737.00	5,362,239.00	-	-	-	321,502.00	-	5,362,239.00	195,256.84	4,778,118.74	4,973,375.58
<b>Undistributed Expenditures - Central Services:</b>												
Salaries	1,003,429.00	-	1,003,429.00	-	-	-	1,003,429.00	-	1,003,429.00	911,097.11	-	911,097.11
Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	5,252.50	-	5,252.50
Purchased Technical Services	60,000.00	-	60,000.00	-	-	-	60,000.00	-	60,000.00	43,975.00	-	43,975.00
Other Purchased Services	104,500.00	-	104,500.00	-	-	-	120,976.98	-	120,976.98	103,785.64	-	103,785.64
Supplies and Materials	40,000.00	-	40,000.00	-	-	-	5,543.82	-	5,543.82	45,543.82	-	34,240.56
Other Objects	11,250.00	-	11,250.00	-	-	-	11,250.00	-	11,250.00	9,581.03	-	9,581.03
<b>Total Undistributed Expenditures - Central Services</b>												
	1,231,679.00	-	1,231,679.00	22,020.80	-	22,020.80	1,253,699.80	-	1,253,699.80	1,107,931.84	-	1,107,931.84
<b>Undistributed Expenditures - Administrative Information Technology:</b>												
Salaries	1,731,919.00	-	1,731,919.00	-	-	-	1,731,919.00	-	1,731,919.00	1,467,852.08	-	1,467,852.08
Purchased Professional Services	60,000.00	-	60,000.00	-	-	-	31,667.60	-	31,667.60	63,167.60	-	3,906.00
Purchased Technical Services	300,000.00	-	300,000.00	-	-	-	140,200.79	-	140,200.79	440,200.79	-	337,527.94
Other Purchased Services	575,000.00	-	575,000.00	-	-	-	79,852.71	-	79,852.71	654,852.71	-	556,123.64
Other Objects	120,000.00	-	120,000.00	-	-	-	333,611.59	-	333,611.59	453,611.59	-	432,776.53
<b>Total Undistributed Expenditures - Administrative Information Technology</b>												
	2,786,919.00	-	2,786,919.00	556,832.69	-	556,832.69	3,343,751.69	-	3,343,751.69	2,797,376.19	-	2,797,376.19
<b>Undistributed Expenditures - Required Maintenance for School Facilities:</b>												
Cleaning, Repair & Maintenance Services	120,000.00	-	120,000.00	909,393.00	-	909,393.00	1,029,393.00	-	1,029,393.00	845,752.72	-	845,752.72
General Supplies	20,000.00	-	20,000.00	827,895.43	-	827,895.43	509,628.33	-	509,628.33	910,251.46	-	910,251.46
Other Purchased Services	-	-	-	-	-	-	529,628.33	-	529,628.33	464,960.94	-	464,960.94
<b>Total Undistributed Expenditures - Required Maintenance for School Facilities</b>												
	260,000.00	-	260,000.00	2,246,916.76	-	2,246,916.76	2,506,916.76	-	2,506,916.76	2,220,965.12	-	2,220,965.12
<b>Undistributed Expenditures - Custodial Services:</b>												
Salaries	5,783,367.00	-	5,783,367.00	-	-	-	5,783,367.00	-	5,783,367.00	4,931,717.51	-	4,931,717.51
Purchased Professional & Technical Services	525,000.00	-	525,000.00	207,278.96	-	207,278.96	732,278.96	-	732,278.96	578,910.21	-	578,910.21
Cleaning, Repair & Maintenance Services	350,000.00	-	350,000.00	501,276.83	-	501,276.83	1,051,276.83	-	1,051,276.83	902,167.94	-	902,167.94
Rent of Land & Bldg. Other Than Lease Purch.	3,189,393.00	-	3,189,393.00	(1,817,738.44)	-	(1,817,738.44)	1,371,654.56	-	1,371,654.56	1,213,025.00	-	1,213,025.00
Other Purchased Property Services	-	-	-	-	-	-	456,000.00	-	456,000.00	456,000.00	-	456,000.00
Insurance	62,800.00	-	62,800.00	-	-	-	62,836.00	-	62,836.00	62,836.00	-	62,836.00
General Supplies	50,000.00	-	50,000.00	57,114.27	-	57,114.27	112,114.27	-	112,114.27	52,333.38	-	52,333.38
Energy (Natural Gas)	1,315,000.00	-	1,315,000.00	(86,500.00)	-	(86,500.00)	1,228,500.00	-	1,228,500.00	728,662.89	-	728,662.89
Energy (Electricity)	3,440,000.00	-	3,440,000.00	(999,273.00)	-	(999,273.00)	2,440,727.00	-	2,440,727.00	2,215,453.14	-	2,215,453.14
Other Objects	(4,000.00)	-	(4,000.00)	-	-	-	(4,000.00)	-	(4,000.00)	3,973.00	-	3,973.00
<b>Total Undistributed Expenditures - Custodial Services</b>												
	16,415,596.00	-	16,415,596.00	(2,137,841.38)	-	(2,137,841.38)	14,277,754.62	-	14,277,754.62	12,159,938.62	-	12,159,938.62
<b>Undistributed Expenditures - Care and Upkeep of Grounds:</b>												



PERTH AMBOY PUBLIC SCHOOL-DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET				TRANSFERS				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Resource Fund 15	Total General Fund	Operating Fund 11-13	Resource Fund 15	Total General Fund	Operating Fund 11-13	Resource Fund 15	Total General Fund	Operating Fund 11-13	Resource Fund 15	Total General Fund	Operating Fund 11-13	Resource Fund 15	Total General Fund	
Purchased Professional & Technical Services	120,000.00	-	120,000.00	18,742.00	-	18,742.00	138,742.00	-	138,742.00	-	-	138,742.00	95,312.80	-	95,312.80	
Cleaning, Repair & Maintenance Services	120,000.00	-	120,000.00	2,250.00	-	2,250.00	122,250.00	-	122,250.00	-	-	122,250.00	56,291.16	-	56,291.16	
General Supplies	20,000.00	-	20,000.00	2,000.00	-	2,000.00	22,000.00	-	22,000.00	-	-	22,000.00	7,818.45	-	7,818.45	
<b>Total Undistributed Expenditures - Care and Upkeep of Grounds</b>	260,000.00	-	260,000.00	22,992.00	-	22,992.00	282,992.00	-	282,992.00	-	-	282,992.00	159,422.41	-	159,422.41	
<b>Salaries:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Security Contracted Services	459,006.00	-	459,006.00	-	-	-	459,006.00	-	459,006.00	-	-	459,006.00	245,627.03	-	245,627.03	
General Supplies	-	2,275,681.00	2,275,681.00	-	-	-	2,275,681.00	-	2,275,681.00	-	-	2,275,681.00	2,200,641.43	-	2,200,641.43	
Other Objects	-	42,413.00	42,413.00	-	-	-	42,413.00	-	42,413.00	-	-	42,413.00	30,992.59	-	30,992.59	
<b>Total Security</b>	459,006.00	2,341,094.00	2,800,100.00	-	-	-	459,006.00	-	459,006.00	-	-	2,800,100.00	245,627.03	2,238,208.02	2,483,835.05	
<b>Undistributed Expenditures - Student Transportation Services:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Salaries of Pupil Transportation (Between Home & School) - Regular	2,531,357.00	-	2,531,357.00	(400,000.00)	-	(400,000.00)	2,131,357.00	-	2,131,357.00	-	-	1,690,206.53	-	-	1,690,206.53	
Purchased Professional, Technical Services	30,000.00	-	30,000.00	-	-	-	30,000.00	-	30,000.00	-	-	30,000.00	-	-	-	
Cleaning, Repair and Maintenance Services	600,000.00	-	600,000.00	49,079.09	-	49,079.09	649,079.09	-	649,079.09	-	-	483,652.59	-	-	483,652.59	
Contract Services - Aid in Lieu Payments - Non Public Schools	15,000.00	-	15,000.00	442.00	-	442.00	15,442.00	-	15,442.00	-	-	1,326.00	-	-	1,326.00	
Contract Services (Between Home & School) - Vendors	1,500,000.00	-	1,500,000.00	540,000.00	-	540,000.00	2,040,000.00	-	2,040,000.00	-	-	2,040,000.00	-	-	2,040,000.00	
Contract Services (Other Than Between Home & School) - Vendors	10,000.00	-	10,000.00	-	-	-	10,000.00	-	10,000.00	-	-	304,530.00	-	-	304,530.00	
Contract Services (Special Education) - Vendors	220,000.00	-	220,000.00	-	-	-	220,000.00	-	220,000.00	-	-	220,000.00	213,662.81	-	213,662.81	
Transportation - Jointure Routes	3,000,000.00	-	3,000,000.00	250,753.08	-	250,753.08	3,250,753.08	-	3,250,753.08	-	-	3,250,753.08	3,250,753.08	-	3,250,753.08	
Miscellaneous Purchased Services - Transportation	220,000.00	-	220,000.00	(139,619.23)	-	(139,619.23)	80,380.77	-	80,380.77	-	-	61,112.59	-	-	61,112.59	
General Supplies	90,000.00	-	90,000.00	15,022.16	-	15,022.16	105,022.16	-	105,022.16	-	-	57,729.69	-	-	57,729.69	
Miscellaneous Expenditures	8,500.00	-	8,500.00	533.00	-	533.00	9,033.00	-	9,033.00	-	-	8,907.01	-	-	8,907.01	
<b>Total Undistributed Expenditures - Student Transportation Services</b>	8,224,857.00	294,530.00	8,519,387.00	316,210.10	-	316,210.10	8,541,067.10	-	8,541,067.10	-	-	8,835,897.10	7,807,350.30	-	8,012,686.40	
<b>Unallocated Benefits:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Group Insurance	501,824.00	-	501,824.00	1,427.45	-	1,427.45	503,251.45	-	503,251.45	-	-	493,312.06	-	-	493,312.06	
Social Security Contributions	1,655,614.00	-	1,655,614.00	2,869,275.00	-	2,869,275.00	4,524,889.00	-	4,524,889.00	-	-	884,868.19	-	-	884,868.19	
Other Retirement Contributions	2,519,102.00	-	2,519,102.00	1,379,331.00	-	1,379,331.00	3,898,433.00	-	3,898,433.00	-	-	59,125,938.43	-	-	59,125,938.43	
Unemployment Compensation	150,000.00	-	150,000.00	14,525.43	-	14,525.43	164,525.43	-	164,525.43	-	-	200,305.84	-	-	200,305.84	
Workers Compensation	1,500,000.00	-	1,500,000.00	-	-	-	1,500,000.00	-	1,500,000.00	-	-	1,500,000.00	-	-	1,500,000.00	
Health Benefits	11,500,880.00	-	11,500,880.00	13,668,812.00	-	13,668,812.00	25,169,692.00	-	25,169,692.00	-	-	18,847,709.19	-	-	18,847,709.19	
Tuition Reimbursement	600,000.00	-	600,000.00	413,329,315.00	-	413,329,315.00	413,929,315.00	-	413,929,315.00	-	-	413,929,315.00	-	-	413,929,315.00	
Other Employee Benefits	800,000.00	-	800,000.00	-	-	-	800,000.00	-	800,000.00	-	-	778,376.00	-	-	778,376.00	
<b>Total Unallocated Benefits</b>	19,194,232.00	32,421,427.00	51,615,659.00	19,210,184.88	-	19,210,184.88	32,421,427.00	-	32,421,427.00	-	-	13,220,869.40	30,616,577.38	-	43,837,446.78	
<b>Nonbudgeted:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	-	-	-	6,493,604.00	-	6,493,604.00	
TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	-	-	-	7,793,315.00	-	7,793,315.00	
TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	-	-	-	20,925.00	-	20,925.00	
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	5,703,411.60	-	5,703,411.60	
<b>Total Undistributed Expenditures</b>	78,796,940.00	46,685,824.00	125,482,764.00	1,744,190.18	(355,000.00)	1,389,190.18	80,541,130.18	-	80,541,130.18	-	-	127,171,954.18	81,054,843.43	44,033,050.36	125,087,893.79	
<b>Total Expenditures - Current Expense</b>	88,843,539.00	122,328,340.00	211,171,879.00	1,494,190.18	250,000.00	1,744,190.18	90,337,729.18	-	90,337,729.18	-	-	212,978,340.00	87,228,057.80	113,496,135.14	200,724,192.94	
<b>Capital Outlay:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regular Programs - Instruction:	-	198,600.00	198,600.00	-	-	-	198,600.00	-	198,600.00	-	-	198,600.00	-	-	198,600.00	
Grades 1 - 5	-	15,000.00	15,000.00	-	-	-	15,000.00	-	15,000.00	-	-	15,000.00	-	-	15,000.00	
Grades 6 - 8	-	300,000.00	300,000.00	-	-	-	300,000.00	-	300,000.00	-	-	300,000.00	-	-	300,000.00	
Grades 9 - 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Undistributed Expenditures:</b>	2,610,000.00	-	2,610,000.00	671,857.58	-	671,857.58	3,281,857.58	-	3,281,857.58	-	-	2,770,700.36	-	-	2,770,700.36	
Information Technology Equipment	700,000.00	-	700,000.00	14,230.00	-	14,230.00	714,230.00	-	714,230.00	-	-	694,441.72	-	-	694,441.72	
Architectural/Engineering Services	2,600,000.00	-	2,600,000.00	7,053,341.12	-	7,053,341.12	9,653,341.12	-	9,653,341.12	-	-	709,633.90	-	-	709,633.90	
Other Purchased Services	60,066,736.00	-	60,066,736.00	62,380,110.00	-	62,380,110.00	122,446,846.00	-	122,446,846.00	-	-	9,987,165.33	-	-	9,987,165.33	
Construction Services	-	-	-	632,790.32	-	632,790.32	632,790.32	-	632,790.32	-	-	66,394,632.00	-	-	66,394,632.00	
Land Improvements	-	-	-	7,400,000.00	-	7,400,000.00	7,400,000.00	-	7,400,000.00	-	-	7,400,000.00	-	-	7,400,000.00	
<b>Total Equipment</b>	65,976,736.00	513,600.00	66,490,336.00	15,493,202.12	(250,000.00)	15,243,202.12	81,469,938.12	-	81,469,938.12	-	-	263,600.00	81,733,538.12	21,128.99	21,637,437.90	
<b>Total Capital Outlay</b>	65,976,736.00	513,600.00	66,490,336.00	15,493,202.12	(250,000.00)	15,243,202.12	81,469,938.12	-	81,469,938.12	-	-	263,600.00	81,733,538.12	21,128.99	21,637,437.90	
<b>Special Schools:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accredited Evening/Adult High School/Post Grad. Education:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

PERTH AMBOY PUBLIC SCHOOL-DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
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	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	
Instruction:																
Salaries of Teachers	1,624,667.00	-	1,624,667.00	-	-	1,624,667.00	-	-	1,624,667.00	-	-	1,624,667.00	-	-	1,624,667.00	
General Supplies	100,000.00	-	100,000.00	3,975.70	-	103,975.70	-	-	103,975.70	-	-	103,975.70	-	-	103,975.70	
Textbooks	20,000.00	-	20,000.00	-	-	20,000.00	-	-	20,000.00	-	-	20,000.00	-	-	20,000.00	
Support Services:																
Support Salaries of Other Professional Staff	1,253,195.00	-	1,253,195.00	-	-	1,253,195.00	-	-	1,253,195.00	-	-	1,253,195.00	-	-	1,253,195.00	
Supplies and Materials	12,000.00	-	12,000.00	-	-	12,000.00	-	-	12,000.00	-	-	12,000.00	-	-	12,000.00	
Other Objects	45,000.00	-	45,000.00	682.00	-	45,682.00	-	-	45,682.00	-	-	45,682.00	-	-	45,682.00	
Total Accredited Evening/Adult High School/Post Grad. Education	3,054,862.00	-	3,054,862.00	4,627.70	-	4,627.70	3,059,489.70	-	3,059,489.70	-	-	3,059,489.70	-	-	3,059,489.70	
Instruction - Local:																
Salaries of Teachers	60,000.00	-	60,000.00	-	-	60,000.00	-	-	60,000.00	-	-	60,000.00	-	-	60,000.00	
Textbooks	20,000.00	-	20,000.00	-	-	20,000.00	-	-	20,000.00	-	-	20,000.00	-	-	20,000.00	
Other Purchased Services	16,500.00	-	16,500.00	-	-	16,500.00	-	-	16,500.00	-	-	16,500.00	-	-	16,500.00	
Total Adult Education - Local	96,500.00	-	96,500.00	-	-	96,500.00	-	-	96,500.00	-	-	96,500.00	-	-	96,500.00	
Total Special Schools	3,151,362.00	-	3,151,362.00	4,627.70	-	4,627.70	3,155,989.70	-	3,155,989.70	-	-	3,155,989.70	-	-	3,155,989.70	
Total Expenditures	157,971,637.00	122,841,940.00	280,813,577.00	16,992,020.00	-	16,992,020.00	174,963,657.00	122,841,940.00	297,805,597.00	111,337,763.42	113,517,264.13	224,855,027.55	94,204,323.96	(113,517,264.13)	(19,312,940.17)	
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	26,535,133.00	(122,841,940.00)	(96,306,807.00)	(16,992,020.00)	-	(16,992,020.00)	9,543,113.00	(122,841,940.00)	(113,298,827.00)	111,337,763.42	113,517,264.13	224,855,027.55	94,204,323.96	(113,517,264.13)	(19,312,940.17)	
Other Financing Sources/(Uses):																
Cancellation of Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers In:																
Contribution to School Based Budgets - General Fund	-	120,800,564.00	120,800,564.00	-	-	120,800,564.00	-	-	120,800,564.00	-	-	120,800,564.00	-	-	120,800,564.00	
Contribution to School Based Budgets - Special Revenue Fund	-	2,041,376.00	2,041,376.00	-	-	2,041,376.00	-	-	2,041,376.00	-	-	2,041,376.00	-	-	2,041,376.00	
Transfers Out:																
Contribution to Charter Schools	(7,166,586.00)	-	(7,166,586.00)	-	-	(7,166,586.00)	-	-	(7,166,586.00)	-	-	(7,166,586.00)	-	-	(7,166,586.00)	
Contribution to School Based Budgets	(120,800,564.00)	-	(120,800,564.00)	-	-	(120,800,564.00)	-	-	(120,800,564.00)	-	-	(120,800,564.00)	-	-	(120,800,564.00)	
Transfer Out to Pre-K	-	-	-	(765,273.00)	-	(765,273.00)	-	-	(765,273.00)	-	-	(765,273.00)	-	-	(765,273.00)	
Total Other Financing Sources/(Uses)	(127,967,150.00)	122,841,940.00	(5,125,210.00)	(765,273.00)	-	(765,273.00)	(128,732,423.00)	122,841,940.00	(5,890,483.00)	(115,582,634.03)	113,517,264.13	(2,065,369.90)	-	-	(2,065,369.90)	
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(101,432,017.00)	-	(101,432,017.00)	(17,757,293.00)	-	(17,757,293.00)	(119,189,310.00)	-	(119,189,310.00)	(21,378,310.07)	-	(21,378,310.07)	-	-	(21,378,310.07)	
Financing Sources/(Uses)	142,409,289.00	-	142,409,289.00	-	-	142,409,289.00	-	-	142,409,289.00	-	-	142,409,289.00	-	-	142,409,289.00	
Financing Sources, July 1	\$ 40,977,272.00	\$ -	\$ 40,977,272.00	\$ (17,757,293.00)	\$ -	\$ (17,757,293.00)	\$ 23,219,979.00	\$ -	\$ 23,219,979.00	\$ 121,030,978.93	\$ -	\$ 121,030,978.93	\$ -	\$ -	\$ 121,030,978.93	

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2017

	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL (OVER/ UNDER)
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Revenues:				
Local Sources	\$ -	\$ 37,910.20	\$ 37,910.20	\$ 37,666.00
State Sources	23,547,462.00	238,494.00	23,785,956.00	21,449,263.83
Federal Sources	5,116,557.00	5,104,189.00	10,220,746.00	8,637,613.20
Total Revenues	28,664,019.00	5,380,593.20	34,044,612.20	30,124,543.03
Expenditures:				
Instruction:				
Salaries of Teachers	6,031,959.00	1,629,632.81	7,661,591.81	7,121,985.57
Other Salaries for Instruction	3,732,170.00	10,000.00	3,742,170.00	3,740,569.75
Purchased Professional - Educational Services	207,800.00	286,677.00	494,477.00	427,894.94
Other Purchased Services (400-500 Series)	-	185,140.00	185,140.00	152,453.00
General Supplies	13,380.00	614,315.00	627,695.00	559,990.87
Textbooks	-	2,875.00	2,875.00	2,786.21
Total Instruction	9,985,309.00	2,728,639.81	12,713,948.81	12,005,680.34
Support Services:				
Salaries of Other Professional Staff	5,008,529.00	1,224,772.90	6,233,301.90	5,968,941.76
Personal Services - Employee Benefits	7,035,820.00	179,857.29	7,215,677.29	4,763,322.32
Purchased Educational Services	4,191,655.00	927,653.00	5,119,308.00	4,869,469.40
Other Purchased Services (400-500 Series)	909,116.00	186,875.00	1,095,991.00	936,617.82
Transportation	2,500.00	-	2,500.00	2,499.99
Supplies and Materials	201,187.00	94,885.00	296,072.00	249,976.40
Other Objects	-	569.20	569.20	325.00
Total Support Services	17,348,807.00	2,614,612.39	19,963,419.39	16,791,152.69
Equipment:				
Instructional Equipment	8,800.00	-	8,800.00	-
Non-Instructional Equipment	45,000.00	37,341.00	82,341.00	51,607.00
Total Equipment	53,800.00	37,341.00	91,141.00	51,607.00
Total Expenditures	27,387,916.00	5,380,593.20	32,768,509.20	28,848,440.03
Other Financing Sources/(Uses):				
Transfer In From General Fund	765,273.00	-	765,273.00	765,273.00
Transfer Out to School Based Budgets	(2,041,376.00)	-	(2,041,376.00)	(2,041,376.00)
Total Other Financing Sources/(Uses)	(1,276,103.00)	-	(1,276,103.00)	(1,276,103.00)
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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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
BUDGET TO GAAP RECONCILIATION  
YEAR ENDED JUNE 30, 2017**

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

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>
<b>Sources/Inflows of Resources:</b>		
Actual Amounts (Budgetary Basis) "Revenue"		
From the Budgetary Comparison Schedule (C-Series)	\$ 205,542,087.38	\$ 30,124,543.03
Difference - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current Year	-	-
Prior Year	-	13,200.00
The last state aid payments are recognized as revenue for budgetary purposes and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		
Current Year	(15,907,944.00)	(2,038,401.00)
Prior Year	15,817,760.00	2,080,143.00
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)	\$ 205,451,903.38	\$ 30,179,485.03
<b>Uses/outflows of resources:</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule. (C-1, C-2)	\$ 224,855,027.55	\$ 30,124,543.03
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.	-	13,200.00
Transfers to and from other funds are presented as outflows of budgetary resources, but are not expenditures for <i>financial reporting</i> purposes.	-	(1,276,103.00)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 224,855,027.55	\$ 28,861,640.03

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**REQUIRED SUPPLEMENTARY INFORMATION - PART III**

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**SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSIONS (GASB 68)**

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EXHIBIT L-1

PERTH AMBOY PUBLIC 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	0.3807388992%	0.3575765123%	0.3557951621%	0.3386752720%
School District's proportionate share of the net pension liability	\$ 112,763,941.00	\$ 80,268,762.00	\$ 66,614,585.00	\$ 64,727,574.00
School District's covered payroll	\$ 24,764,050.00	\$ 24,050,262.00	\$ 22,247,404.00	\$ 22,874,063.00
School District's proportionate share of the net pension liability as a percentage of its covered payroll	455.35%	333.75%	299.43%	282.97%
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.

EXHIBIT L-2

PERTH AMBOY PUBLIC 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	\$ 3,685,631.00	\$ 3,382,430.00	\$ 3,074,199.00	\$ 2,933,124.00
Contributions in relation to the contractually required contribution	(3,685,631.00)	(3,382,430.00)	(3,074,199.00)	(2,933,124.00)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 25,045,451.00	\$ 24,764,050.00	\$ 24,050,262.00	\$ 22,247,404.00
Contributions as a percentage of covered payroll	14.72%	13.66%	12.78%	13.18%

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.

**PERTH AMBOY PUBLIC 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	\$ 528,522,894.00	\$ 423,648,388.00	\$ 348,313,359.00	\$ 324,533,030.00
School District's covered payroll	N/A	N/A	N/A	N/A
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.

**EXHIBIT L-4**

**PERTH AMBOY PUBLIC 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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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III  
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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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2017**

	<b>OPERATING FUND FUND 11-13</b>	<b>BLENDED RESOURCE FUND 15</b>	<b>TOTAL GENERAL FUNDS</b>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 57,022,594.71	\$ 492,250.95	\$ 57,514,845.66
Interfund Receivable	51,503.98	-	51,503.98
Due from Other Governments:			
State	16,950,603.35	-	16,950,603.35
Restricted Cash & Cash Equivalents	54,115,982.44	-	54,115,982.44
	<hr/>		<hr/>
Total Assets	\$ 128,140,684.48	\$ 492,250.95	\$ 128,632,935.43
	<hr/> <hr/>		<hr/> <hr/>
<b>LIABILITIES &amp; FUND BALANCES</b>			
Liabilities:			
Accounts Payable	\$ 4,793,895.45	\$ 492,250.95	\$ 5,286,146.40
Interfund Payable	1,555,497.10	-	1,555,497.10
Accrued Liabilities	760,313.00	-	760,313.00
	<hr/>		<hr/>
Total Liabilities	7,109,705.55	492,250.95	7,601,956.50
	<hr/>		<hr/>
Fund Balances:			
Restricted for:			
Capital Reserve Account	54,115,982.44	-	54,115,982.44
Excess Surplus	7,334,767.80	-	7,334,767.80
Excess Surplus - Designated for Subsequent Year	18,846,864.00	-	18,846,864.00
Assigned to:			
Designated for Subsequent Year	29,618,981.00	-	29,618,981.00
Year-End Encumbrances	6,302,569.31	-	6,302,569.31
Unassigned	4,811,814.38	-	4,811,814.38
	<hr/>		<hr/>
Total Fund Balances	121,030,978.93	-	121,030,978.93
	<hr/>		<hr/>
Total Liabilities & Fund Balances	\$ 128,140,684.48	\$ 492,250.95	\$ 128,632,935.43
	<hr/> <hr/>		<hr/> <hr/>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

**DISTRICT WIDE**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 120,800,564.00	98.34%	\$ 111,475,888.13	\$ 9,324,675.87
Combined General Fund Contributions	120,800,564.00	98.34%	111,475,888.13	9,324,675.87
Restricted Federal Resources				
Title I Part A	\$ 1,616,976.00	1.32%	1,616,976.00	-
IDEA Part B	424,400.00	0.35%	424,400.00	-
Total Restricted Federal Resources	2,041,376.00	1.66%	2,041,376.00	-
Totals	\$ 122,841,940.00	100.00%	\$ 113,517,264.13	\$ 9,324,675.87

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: Anthony V. Ceres

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 9,048,445.00	98.01%	\$ 8,638,593.76	\$ 409,851.24
Combined General Fund Contributions	9,048,445.00	98.01%	8,638,593.76	409,851.24
Restricted Federal Resources				
Title I Part A	169,827.00	1.84%	169,827.00	-
IDEA Part B	14,250.00	0.15%	14,250.00	-
Total Restricted Federal Resources	184,077.00	1.99%	184,077.00	-
Totals	\$ 9,232,522.00	100.00%	\$ 8,822,670.76	\$ 409,851.24

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: Perth Amboy High School

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 32,227,707.00	98.40%	\$ 29,774,576.33	\$ 2,453,130.67
Combined General Fund Contributi	32,227,707.00	98.40%	29,774,576.33	2,453,130.67
Restricted Federal Resources				
Title I Part A	367,967.00	1.12%	367,967.00	-
IDEA Part B	157,250.00	0.48%	157,250.00	-
Total Restricted Federal Resources	525,217.00	1.60%	525,217.00	-
Totals	\$ 32,752,924.00	100.00%	\$ 30,299,793.33	\$ 2,453,130.67

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

**School: McGinnis Middle School**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 16,704,331.00	97.87%	\$ 15,214,777.19	\$ 1,489,553.81
Combined General Fund Contribution	16,704,331.00	97.87%	15,214,777.19	1,489,553.81
Restricted Federal Resources				
Title I Part A	287,817.00	1.69%	287,817.00	-
IDEA Part B	76,200.00	0.45%	76,200.00	-
Total Restricted Federal Resources	364,017.00	2.13%	364,017.00	-
Totals	\$ 17,068,348.00	100.00%	\$ 15,578,794.19	\$ 1,489,553.81

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: Edward J. Patten

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 12,005,930.00	98.44%	\$ 10,881,239.73	\$ 1,124,690.27
Combined General Fund Contribution:	12,005,930.00	98.44%	10,881,239.73	1,124,690.27
Restricted Federal Resources				
Title I Part A	147,045.00	1.21%	147,045.00	-
IDEA Part B	42,750.00	0.35%	42,750.00	-
Total Restricted Federal Resources	189,795.00	1.56%	189,795.00	-
Totals	\$ 12,195,725.00	100.00%	\$ 11,071,034.73	\$ 1,124,690.27

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: Samuel E. Schull Middle School

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 16,112,620.00	97.69%	\$ 14,573,194.90	\$ 1,539,425.10
Combined General Fund Contribution:	16,112,620.00	97.69%	14,573,194.90	1,539,425.10
Restricted Federal Resources				
Title I Part A	302,462.00	1.83%	302,462.00	-
IDEA Part B	78,400.00	0.48%	78,400.00	-
Total Restricted Federal Resources	380,862.00	2.31%	380,862.00	-
Totals	\$ 16,493,482.00	100.00%	\$ 14,954,056.90	\$ 1,539,425.10

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

**School: James J. Flynn**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 10,782,047.00	98.67%	\$ 10,047,432.66	\$ 734,614.34
Combined General Fund Contributions	10,782,047.00	98.67%	10,047,432.66	734,614.34
Restricted Federal Resources				
Title I Part A	103,916.00	0.95%	103,916.00	-
IDEA Part B	41,300.00	0.38%	41,300.00	-
Total Restricted Federal Resources	145,216.00	1.33%	145,216.00	-
Totals	\$ 10,927,263.00	100.00%	\$ 10,192,648.66	\$ 734,614.34



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: **Dr. Herbert N. Richardson**

	JUNE 30, 2017			
RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 11,860,054.00	99.13%	\$ 11,204,183.86	\$ 655,870.14
Combined General Fund Contributions	11,860,054.00	99.13%	11,204,183.86	655,870.14
Restricted Federal Resources				
Title I Part A	89,271.00	0.75%	89,271.00	-
IDEA Part B	14,250.00	0.12%	14,250.00	-
Total Restricted Federal Resources	103,521.00	0.87%	103,521.00	-
Totals	\$ 11,963,575.00	100.00%	\$ 11,307,704.86	\$ 655,870.14

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: Robert N. Wilentz

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 12,059,430.00	98.78%	\$ 11,141,889.70	\$ 917,540.30
Combined General Fund Contributions	12,059,430.00	98.78%	11,141,889.70	917,540.30
Restricted Federal Resources Title I Part A	148,671.00	1.22%	148,671.00	-
Total Restricted Federal Resources	148,671.00	1.22%	148,671.00	-
Totals	\$ 12,208,101.00	100.00%	\$ 11,290,560.70	\$ 917,540.30

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: District Wide</b>						
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 2,924,984.00	\$ -	2,924,984.00	\$ 2,856,075.96	\$ 68,908.04
Grades 1 - 5	15-120-100-101	20,295,073.00	-	20,295,073.00	19,535,907.64	759,165.36
Grades 6 - 8	15-130-100-101	9,119,117.00	(76,480.57)	9,042,636.43	7,524,490.72	1,518,145.71
Grades 9 - 12	15-140-100-101	12,020,833.00	(100,000.00)	11,920,833.00	10,891,292.16	1,029,540.84
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	2,233,659.00	-	2,233,659.00	2,119,491.81	114,167.19
Purchased Professional/Educational Services	15-190-100-320	53,730.00	-	53,730.00	29,189.19	24,540.81
Purchased Technical Services	15-190-100-340	156,325.00	-	156,325.00	118,334.99	37,990.01
Other Purchased Services	15-190-100-500	165,730.00	-	165,730.00	110,532.05	55,197.95
General Supplies	15-190-100-610	3,523,501.00	250,000.00	3,773,501.00	3,492,321.77	281,179.23
Textbooks	15-190-100-640	2,057,115.00	-	2,057,115.00	1,686,433.08	370,681.92
Other Objects	15-190-100-800	132,673.00	-	132,673.00	76,426.85	56,246.15
<b>Total Regular Programs - Instruction</b>		<b>52,682,740.00</b>	<b>73,519.43</b>	<b>52,756,259.43</b>	<b>48,440,496.22</b>	<b>4,315,763.21</b>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	1,945,786.00	-	1,945,786.00	1,802,232.23	143,553.77
Other Salaries for Instruction	15-204-100-106	2,193,504.00	76,480.57	2,269,984.57	2,051,484.79	218,499.78
General Supplies	15-204-100-610	56,202.00	-	56,202.00	36,972.07	19,229.93
Textbooks	15-204-100-640	14,000.00	-	14,000.00	2,094.88	11,905.12
Other Objects	15-204-100-800	8,975.00	-	8,975.00	2,174.57	6,800.43
<b>Total Learning and/or Language Disabilities</b>		<b>4,218,467.00</b>	<b>76,480.57</b>	<b>4,294,947.57</b>	<b>3,894,958.54</b>	<b>399,989.03</b>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	273,230.00	-	273,230.00	192,724.50	80,505.50
General Supplies	15-209-100-610	4,050.00	-	4,050.00	2,744.80	1,305.20
<b>Total Behavioral Disabilities</b>		<b>277,280.00</b>	<b>-</b>	<b>277,280.00</b>	<b>195,469.30</b>	<b>81,810.70</b>
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	172,410.00	-	172,410.00	172,410.00	-
Other Salaries for Instruction	15-212-100-106	96,862.00	-	96,862.00	96,862.00	-
General Supplies	15-212-100-610	2,200.00	-	2,200.00	1,481.79	718.21

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: District Wide</b>					
Total Multiple Disabilities		271,472.00	-	271,472.00	270,753.79
Resource Room:					
Salaries of Teachers	15-213-100-101	4,558,656.00	-	4,558,656.00	4,545,318.47
Other Salaries for Instruction	15-213-100-106	1,933,814.00	-	1,933,814.00	1,933,814.00
Purchased Professional/Educational Services	15-213-100-320	1,500.00	-	1,500.00	-
General Supplies	15-213-100-610	48,508.00	-	48,508.00	18,230.93
Textbooks	15-213-100-640	18,502.00	-	18,502.00	474.03
Total Resource Room		6,560,980.00	-	6,560,980.00	6,497,837.43
Total Special Education		11,328,199.00	76,480.57	11,404,679.57	10,859,019.06
Bilingual Education:					
Salaries of Teachers	15-240-100-101	9,348,505.00	155,000.00	9,503,505.00	8,493,998.40
Other Salaries for Instruction	15-240-100-106	253,171.00	-	253,171.00	225,400.23
Other Purchased Services	15-240-100-500	18,183.00	-	18,183.00	-
General Supplies	15-240-100-610	365,150.00	-	365,150.00	201,805.94
Textbooks	15-240-100-640	482,691.00	-	482,691.00	266,515.72
Other Objects	15-240-100-800	21,184.00	-	21,184.00	-
Total Bilingual Education		10,488,884.00	155,000.00	10,643,884.00	9,187,720.29
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	200,395.00	-	200,395.00	187,914.68
Purchased Services	15-401-100-500	26,845.00	-	26,845.00	4,410.90
Supplies and Materials	15-401-100-600	22,785.00	-	22,785.00	1,525.19
Other Objects	15-401-100-800	160,521.00	-	160,521.00	62,646.30
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		410,546.00	-	410,546.00	256,497.07
School Sponsored Athletics:					
Salaries	15-402-100-100	447,947.00	-	447,947.00	447,947.00
Other Purchased Services	15-402-100-500	86,200.00	-	86,200.00	80,798.46
Supplies and Materials	15-402-100-600	173,000.00	-	173,000.00	166,263.08
Other Objects	15-402-100-800	25,000.00	-	25,000.00	23,791.10
					5,401.54
					6,736.92
					1,208.90

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: District Wide</b>						
Total School Sponsored Athletics		732,147.00	-	732,147.00	718,799.64	13,347.36
Attendance & Social Work Services:						
Salaries	15-000-211-100	903,126.00	-	903,126.00	859,701.64	43,424.36
Purchased Professional & Technical Services	15-000-211-300	3,500.00	-	3,500.00	-	3,500.00
Supplies and Materials	15-000-211-600	39,581.00	-	39,581.00	17,975.52	21,605.48
Other Objects	15-000-211-800	3,965.00	-	3,965.00	-	3,965.00
Total Attendance & Social Work Services		950,172.00	-	950,172.00	877,677.16	72,494.84
Health Services:						
Salaries	15-000-213-100	1,543,355.00	-	1,543,355.00	1,542,993.75	361.25
Purchased Professional & Technical Services	15-000-213-300	11,000.00	-	11,000.00	322.76	10,677.24
Supplies and Materials	15-000-213-600	123,344.00	-	123,344.00	80,023.82	43,320.18
Total Health Services		1,677,699.00	-	1,677,699.00	1,623,340.33	54,358.67
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	2,613,670.00	-	2,613,670.00	2,613,670.00	-
Other Salaries	15-000-218-110	21,142.00	-	21,142.00	21,142.00	-
Purchased Technical Services	15-000-218-320	32,825.00	-	32,825.00	3,684.91	29,140.09
Purchased Professional/Technical Services	15-000-218-390	111,600.00	-	111,600.00	86,293.31	25,306.69
Other Purchased Services	15-000-218-500	3,000.00	-	3,000.00	560.00	2,440.00
Supplies and Materials	15-000-218-600	57,305.00	-	57,305.00	26,865.55	30,439.45
Other Objects	15-000-218-800	16,900.00	-	16,900.00	2,100.00	14,800.00
Total Other Support Services-Students-Regular		2,856,442.00	-	2,856,442.00	2,754,315.77	102,126.23
Educational Media Services/School Library:						
Salaries	15-000-222-100	819,956.00	(55,000.00)	764,956.00	764,956.00	-
Purchased Professional & Technical Services	15-000-222-300	15,500.00	-	15,500.00	4,564.00	10,936.00
Other Purchased Services	15-000-222-500	2,600.00	-	2,600.00	-	2,600.00
Supplies and Materials	15-000-222-600	264,167.00	-	264,167.00	170,509.36	93,657.64
Other Objects	15-000-222-800	1,500.00	-	1,500.00	-	1,500.00
Total Educational Media Services/School Library		1,103,723.00	(55,000.00)	1,048,723.00	940,029.36	108,693.64

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	3,185,772.00	-	3,185,772.00	3,142,867.05	42,904.95
Salaries of Other Professional Staff	15-000-240-105	1,593,140.00	-	1,593,140.00	1,495,966.75	97,173.25
Other Salaries	15-000-240-110	64,872.00	-	64,872.00	5,151.24	59,720.76
Purchased Professional & Technical Services	15-000-240-300	5,000.00	-	5,000.00	-	5,000.00
Other Purchased Services	15-000-240-500	32,662.00	-	32,662.00	10,095.74	22,566.26
Supplies and Materials	15-000-240-600	123,224.00	-	123,224.00	89,823.79	33,400.21
Other Objects	15-000-240-800	36,067.00	-	36,067.00	34,214.17	1,852.83
<b>Total Support Services School Administration</b>		<b>5,040,737.00</b>	<b>-</b>	<b>5,040,737.00</b>	<b>4,778,118.74</b>	<b>262,618.26</b>
Security:						
Salaries	15-000-266-100	2,275,681.00	-	2,275,681.00	2,200,641.43	75,039.57
General Supplies	15-000-266-610	42,413.00	-	42,413.00	30,992.59	11,420.41
Other Objects	15-000-266-800	23,000.00	-	23,000.00	6,574.00	16,426.00
<b>Total Security</b>		<b>2,341,094.00</b>	<b>-</b>	<b>2,341,094.00</b>	<b>2,238,208.02</b>	<b>102,885.98</b>
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	294,530.00	-	294,530.00	205,336.10	89,193.90
<b>Total Student Transportation Services</b>		<b>294,530.00</b>	<b>-</b>	<b>294,530.00</b>	<b>205,336.10</b>	<b>89,193.90</b>
Unallocated Benefits Employee Benefits:						
Social Security Contributions	15-000-291-220	1,213,661.00	-	1,213,661.00	1,022,651.50	191,009.50
Other Retirement Contributions	15-000-291-241	1,379,331.00	-	1,379,331.00	1,062,368.62	316,962.38
Health Benefits	15-000-291-270	29,828,435.00	-	29,828,435.00	28,531,557.26	1,296,877.74
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>32,421,427.00</b>	<b>-</b>	<b>32,421,427.00</b>	<b>30,616,577.38</b>	<b>1,804,849.62</b>
<b>Total Undistributed Expenditures</b>		<b>58,317,401.00</b>	<b>100,000.00</b>	<b>58,417,401.00</b>	<b>54,196,619.86</b>	<b>4,220,781.14</b>
<b>Total Expenditures - Current Expense</b>		<b>122,328,340.00</b>	<b>250,000.00</b>	<b>122,578,340.00</b>	<b>113,496,135.14</b>	<b>9,082,204.86</b>
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
	15-120-100-730	198,600.00	-	198,600.00	1,816.00
	15-130-100-730	15,000.00	-	15,000.00	-
	15-140-100-730	300,000.00	(250,000.00)	50,000.00	19,312.99
	Total Equipment	513,600.00	(250,000.00)	263,600.00	21,128.99
	Total Capital Outlay	513,600.00	(250,000.00)	263,600.00	21,128.99
	Total School Based Expenditures	122,841,940.00	(0.00)	122,841,940.00	113,517,264.13
	Other Financing Sources/(Uses): Operating Transfer In	122,841,940.00	(0.00)	122,841,940.00	113,517,264.13
	Total Other Financing Sources/(Uses)	122,841,940.00	(0.00)	122,841,940.00	113,517,264.13
	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Fund Balances, July 1	-	-	-	-
	Fund Balances, June 30	-	-	-	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: Anthony V. Ceres</b>						
Regular Programs - Instruction:						
Salaries of Teachers:						
	15-110-100-101	\$ 412,088.00	\$ -	\$ 412,088.00	\$ 391,595.71	\$ 20,492.29
	15-120-100-101	3,035,681.00	-	3,035,681.00	3,012,446.72	23,234.28
Regular Programs - Undist. Instruction:						
	15-190-100-106	347,457.00	-	347,457.00	347,457.00	-
	15-190-100-340	15,000.00	-	15,000.00	6,203.20	8,796.80
	15-190-100-500	54,710.00	-	54,710.00	33,949.05	20,760.95
	15-190-100-610	285,000.00	-	285,000.00	236,392.90	48,607.10
	15-190-100-640	145,469.00	-	145,469.00	139,901.48	5,567.52
	15-190-100-800	12,860.00	-	12,860.00	9,469.68	3,390.32
		4,308,265.00	-	4,308,265.00	4,177,415.74	130,849.26
Total Regular Programs - Instruction						
Special Education - Instruction						
Resource Room/Resource Center:						
	15-213-100-101	347,971.00	-	347,971.00	347,971.00	-
	15-213-100-106	243,663.00	-	243,663.00	243,663.00	-
	15-213-100-610	10,000.00	-	10,000.00	4,214.00	5,786.00
	15-213-100-640	9,502.00	-	9,502.00	474.03	9,027.97
		611,136.00	-	611,136.00	596,322.03	14,813.97
Total Resource Room/Resource Center						
		611,136.00	-	611,136.00	596,322.03	14,813.97
Total Special Education - Instruction						
Bilingual Education - Instruction:						
	15-240-100-101	581,915.00	-	581,915.00	526,775.75	55,139.25
	15-240-100-106	47,769.00	-	47,769.00	47,245.00	524.00



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Anthony V. Ceres</b>					
General Supplies	15-240-100-610	42,000.00	-	42,000.00	25,300.19
Textbooks	15-240-100-640	109,236.00	-	109,236.00	19,497.36
Total Bilingual Education - Instruction		780,920.00	-	780,920.00	100,460.80
Total Instruction		5,700,321.00	-	5,700,321.00	246,124.03
Undistributed Expenditures - Attendance & Social Work:					
Salaries	15-000-211-100	129,722.00	-	129,722.00	10,000.00
Total Undistributed Expenditures - Attendance & Social Work		129,722.00	-	129,722.00	10,000.00
Undistributed Expenditures - Health Services:					
Salaries	15-000-213-100	151,332.00	-	151,332.00	-
Supplies and Materials	15-000-213-600	5,000.00	-	5,000.00	503.00
Total Undistributed Expenditures - Health Services		156,332.00	-	156,332.00	503.00
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff Purchased Professional - Educational Services	15-000-218-104	64,996.00	-	64,996.00	-
Supplies and Materials	15-000-218-320	2,500.00	-	2,500.00	2,500.00
Other Objects	15-000-218-600	3,900.00	-	3,900.00	770.14
	15-000-218-800	500.00	-	500.00	500.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Anthony V. Ceres</b>					
Total Undist. Expend. - Guidance		71,896.00	-	71,896.00	68,125.86
Undistributed Expenditures - Edu. Media Serv./					
Sch. Library					
Salaries	15-000-222-100	57,452.00	-	57,452.00	57,452.00
Purchased Professional Services	15-000-222-300	4,000.00	-	4,000.00	-
Supplies and Materials	15-000-222-600	27,500.00	-	27,500.00	5,042.27
Total Undistributed Expenditures - Edu. Media Serv./		88,952.00	-	88,952.00	62,494.27
Sch. Library					
Undist. Expend. - Support Serv./-					
School Admin.					
Salaries of Principals/Assistant Principal.	15-000-240-103	270,224.00	-	270,224.00	264,960.00
Salaries of Secretarial & Clerical Assist.	15-000-240-105	128,351.00	-	128,351.00	125,927.20
Supplies and Materials	15-000-240-600	12,000.00	-	12,000.00	2,662.80
Other Objects	15-000-240-800	5,882.00	-	5,882.00	4,342.00
Total Undist. Expend. - Support Serv./-		416,457.00	-	416,457.00	397,892.00
School Admin.					
Undist. Expend. - Security					
Salaries	15-000-266-100	107,981.00	-	107,981.00	85,926.70
General Supplies	15-000-266-610	3,000.00	-	3,000.00	3,000.00
Total Undist. Expend. - Security		110,981.00	-	110,981.00	88,926.70
					22,054.30
					-
					22,054.30

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Anthony V. Ceres</b>					
Undist. Expend. - Student Transportation Serv. Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	6,250.00	-	6,250.00	360.00
Total Undist. Expend. - Student Trasp. Serv.		6,250.00	-	6,250.00	360.00
Social Security Contributions	15-000-291-220	93,248.00	-	93,248.00	23,248.00
Other Retirement Contributions - Regular	15-000-291-241	118,163.00	-	118,163.00	18,163.00
Health Benefits	15-000-291-270	2,320,200.00	-	2,320,200.00	20,606.04
Total Unallocated Benefits		2,531,611.00	-	2,531,611.00	62,017.04
Total Personal Services - Employee Benefits		2,531,611.00	-	2,531,611.00	62,017.04
Total Undistributed Expenditures		3,512,201.00	-	3,512,201.00	143,727.21
Total General Current Expense		9,212,522.00	-	9,212,522.00	389,851.24
Capital Outlay Equipment: Regular Program - Instruction Grades 1-5	15-120-100-730	20,000.00	-	20,000.00	20,000.00
Total Equipment		20,000.00	-	20,000.00	20,000.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

School: Anthony V. Ceres	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Total Capital Outlay		20,000.00	-	20,000.00	20,000.00
School Based Expenditures		9,232,522.00	-	9,232,522.00	409,851.24
Other Financing Sources/(Uses):	15-5200-000-000	9,232,522.00	-	9,232,522.00	409,851.24
Operating Transfer In		9,232,522.00	-	9,232,522.00	409,851.24
Total Other Financing Sources/(Uses)		9,232,522.00	-	9,232,522.00	409,851.24
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -

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

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Perth Amboy High School</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9 - 12	15-140-100-101	\$ 12,020,833.00	\$ (100,000.00)	\$ 11,920,833.00	\$ 1,029,540.84
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	15-190-100-106	2,700.00	-	2,700.00	2,700.00
Other Purchased Services	15-190-100-500	63,200.00	-	63,200.00	11,547.53
General Supplies	15-190-100-610	550,000.00	250,000.00	800,000.00	109,466.05
Textbooks	15-190-100-640	889,000.00	-	889,000.00	225,097.24
Other Objects	15-190-100-800	45,000.00	-	45,000.00	34,782.47
		13,570,733.00	150,000.00	13,720,733.00	1,388,569.19
Total Regular Programs - Instruction				12,332,163.81	
Special Education - Instruction					
Learning and/or Language Disabilities:					
Salaries of Teachers	15-204-100-101	627,352.00	-	627,352.00	5,018.80
Other Salaries for Instruction	15-204-100-106	783,676.00	-	783,676.00	-
General Supplies	15-204-100-610	9,000.00	-	9,000.00	2,936.05
Textbooks	15-204-100-640	3,000.00	-	3,000.00	3,000.00
Other Objects	15-204-100-800	3,000.00	-	3,000.00	3,000.00
		1,426,028.00	-	1,426,028.00	13,954.85
Total Learning and/or Language Disabilities				1,412,073.15	
Behavioral Disabilities:					
Salaries of Teachers	15-209-100-101	194,631.00	-	194,631.00	80,505.50
General Supplies	15-209-100-610	4,050.00	-	4,050.00	1,305.20
		198,681.00	-	198,681.00	81,810.70
Total Behavioral Disabilities				116,870.30	
Resource Room/Resource Center:					
Salaries of Teachers	15-213-100-101	974,672.00	-	974,672.00	-
Other Salaries for Instruction	15-213-100-106	61,632.00	-	61,632.00	-
General Supplies	15-213-100-610	4,050.00	-	4,050.00	2,995.81
Textbooks	15-213-100-640	5,000.00	-	5,000.00	5,000.00
		1,045,354.00	-	1,045,354.00	7,995.81
Total Resource Room/Resource Center				1,037,358.19	
Total Special Education - Instruction				2,566,301.64	103,761.36

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

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Perth Amboy High School</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Bilingual Education:					
Salaries of Teachers	15-240-100-101	2,103,120.00	155,000.00	2,258,120.00	1,693,094.57
General Supplies	15-240-100-610	7,500.00	-	7,500.00	1,163.83
Textbooks	15-240-100-640	68,000.00	-	68,000.00	57,923.36
		2,178,620.00	155,000.00	2,333,620.00	1,752,181.76
Total Bilingual Education - Instruction					581,438.24
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	143,130.00	-	143,130.00	134,360.68
Other Purchased Services	15-401-100-500	14,000.00	-	14,000.00	4,410.90
Supplies and Materials	15-401-100-600	18,000.00	-	18,000.00	1,525.19
Other Objects	15-401-100-800	131,000.00	-	131,000.00	61,596.30
		306,130.00	-	306,130.00	201,893.07
Total School Sponsored Co-Curricular/ Extra-Curricular Activities					104,236.93
School Sponsored Athletics:					
Salaries	15-402-100-100	362,000.00	-	362,000.00	-
Other Purchased Services	15-402-100-500	76,600.00	-	76,600.00	71,231.95
Supplies and Materials	15-402-100-600	163,000.00	-	163,000.00	157,912.10
Other Objects	15-402-100-800	24,000.00	-	24,000.00	23,098.60
		625,600.00	-	625,600.00	614,242.65
Total School Sponsored Athletics					11,357.35
Total - Instruction		19,351,146.00	305,000.00	19,656,146.00	17,466,782.93
Undistributed Expend - Attend. & Social Work Salaries	15-000-211-100	159,359.00	-	159,359.00	158,950.77
Total Undistributed Expend. - Attend & Social Work		159,359.00	-	159,359.00	158,950.77

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

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Perth Amboy High School</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Undistributed Expenditures - Health Services	15-000-213-100	434,793.00	-	434,793.00	-
Salaries	15-000-213-300	11,000.00	-	11,000.00	10,677.24
Purchased Prof. & Tech. Services	15-000-213-600	25,000.00	-	25,000.00	172.17
Supplies and Materials				24,827.83	
Total Undistributed Expenditures - Health Services		470,793.00	-	470,793.00	10,849.41
Undist. Expend. - Guidance:					
Salaries of Other Professional Staff	15-000-218-104	1,362,384.00	-	1,362,384.00	-
Purchased Prof. Education Serv.	15-000-218-320	22,000.00	-	22,000.00	20,135.09
Other Purchased Prof. & Tech. Services	15-000-218-390	100,000.00	-	100,000.00	13,706.69
Other Purchased Services	15-000-218-500	3,000.00	-	3,000.00	2,440.00
Supplies and Materials	15-000-218-600	7,500.00	-	7,500.00	270.76
Other Objects	15-000-218-800	3,000.00	-	3,000.00	900.00
Total Undist. Expend. - Guidance		1,497,884.00	-	1,497,884.00	37,452.54
Undist. Expend. - Edu. Media Serv./ Sch. Library					
Salaries	15-000-222-100	319,361.00	(55,000.00)	264,361.00	-
Purchased Professional Services	15-000-222-300	3,000.00	-	3,000.00	1,800.00
Other Purchased Services	15-000-222-500	2,100.00	-	2,100.00	2,100.00
Supplies and Materials	15-000-222-600	80,000.00	-	80,000.00	50,278.37
Other Objects	15-000-222-800	1,000.00	-	1,000.00	1,000.00
Total Undist. Expend. - Edu. Media Serv./ Sch. Library		405,461.00	(55,000.00)	350,461.00	55,178.37
Undist. Expend. - Support Serv./- School Admin.					
Salaries of Principals/Assistant Principals	15-000-240-103	735,493.00	-	735,493.00	-
Salaries of Secretarial & Clerical Assst.	15-000-240-105	456,940.00	-	456,940.00	23,551.02
Other Salaries	15-000-240-110	64,872.00	-	64,872.00	59,720.76
Purchased Prof. & Tech Services	15-000-240-300	2,000.00	-	2,000.00	2,000.00

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

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO FINAL ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Perth Amboy High School</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:	15-000-240-600	20,000.00	-	20,000.00	19,904.40
Supplies and Materials	15-000-240-800	20,000.00	-	20,000.00	19,722.99
Other Objects					277.01
Total Undist. Expend. - Support Serv./- School Admin.		1,299,305.00	-	1,299,305.00	1,213,660.61
Undist. Expend. - Security					
Salaries	15-000-266-100	1,053,714.00	-	1,053,714.00	1,048,401.69
General Supplies	15-000-266-610	12,000.00	-	12,000.00	9,552.62
Total Undist. Expend. - Security		1,065,714.00	-	1,065,714.00	1,057,954.31
Undist. Expend. - Student Transportation Serv. Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	162,000.00	-	162,000.00	146,896.54
Total Undist. Expend. - Student Trasp. Serv.		162,000.00	-	162,000.00	146,896.54
Unallocated Benefits:					
Social Security Contributions	15-000-291-220	332,330.00	-	332,330.00	311,645.50
Other Retirement Contributions - Regular	15-000-291-241	330,732.00	-	330,732.00	330,732.00
Health Benefits	15-000-291-270	7,378,200.00	-	7,378,200.00	7,378,200.00
Total Unallocated Benefits		8,041,262.00	-	8,041,262.00	8,020,577.50
Total Personal Services - Employee Benefits		8,041,262.00	-	8,041,262.00	8,020,577.50
Total Undistributed Expenditures		13,101,778.00	(55,000.00)	13,046,778.00	12,813,697.41
Total General Current Expense		32,452,924.00	250,000.00	32,702,924.00	30,280,480.34
Capital Outlay: Equipment: Regular Programs - Instruction:					2,422,443.66



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

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Perth Amboy High School</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9 - 12	15-140-100-730	300,000.00	(250,000.00)	50,000.00	30,687.01
Total Equipment		300,000.00	(250,000.00)	50,000.00	30,687.01
Total Capital Outlay		300,000.00	(250,000.00)	50,000.00	30,687.01
Total School Based Expenditures		32,752,924.00	-	32,752,924.00	2,453,130.67
Other Financing Sources/(Uses):					
Operating Transfer In		32,752,924.00	-	32,752,924.00	2,453,130.67
Total Other Financing Sources/(Uses)		32,752,924.00	-	32,752,924.00	2,453,130.67
Excess/(Deficiency) of Revenues Over/(Under) Expenditures					
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30		-	-	-	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: McGinnis Middle School</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
	15-110-100-101	\$ -	\$ -	\$ -	\$ -
	15-120-100-101	941,585.00	-	941,585.00	17,178.02
	15-130-100-101	4,591,622.00	(76,480.57)	4,515,141.43	585,048.22
	15-190-100-106	94,026.00	-	94,026.00	-
	15-190-100-320	6,000.00	-	6,000.00	12,866.00
	15-190-100-340	7,500.00	-	7,500.00	4,999.58
	15-190-100-500	-	-	-	152.00
	15-190-100-610	998,910.00	-	998,910.00	-
	15-190-100-640	-	-	-	27,214.49
	15-190-100-800	21,000.00	-	21,000.00	-
		6,660,643.00	(76,480.57)	6,584,162.43	668,458.31
Total Regular Programs - Instruction					
Learning and/or Language Disabilities:					
	15-204-100-101	248,040.00	-	248,040.00	42,978.00
	15-204-100-106	329,837.00	76,480.57	406,317.57	1,234.00
	15-204-100-610	710.00	-	710.00	710.00
		578,587.00	76,480.57	655,067.57	44,922.00
Total Learning and/or Language Disabilities					
Multiple Disabilities:					
	15-212-100-101	83,290.00	-	83,290.00	-
	15-212-100-106	96,862.00	-	96,862.00	-
		180,152.00	-	180,152.00	-
Total Multiple Disabilities					
Resource Room/Resource Center:					
	15-213-100-101	887,163.00	-	887,163.00	-
	15-213-100-106	56,869.00	-	56,869.00	-
	15-213-100-610	5,708.00	-	5,708.00	5,708.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
<b>School: McGinnis Middle School</b>						
Current Expense:						
Instruction - Regular Programs:						
Total Resource Room/Resource Center		949,740.00	-	949,740.00	944,032.00	5,708.00
Total Special Education		1,708,479.00	76,480.57	1,784,959.57	1,734,329.57	50,630.00
Bilingual Education:						
Salaries of Teachers	15-240-100-101	1,671,192.00	-	1,671,192.00	1,441,574.41	229,617.59
Other Purchased Services	15-240-100-500	16,783.00	-	16,783.00	-	16,783.00
General Supplies	15-240-100-610	66,450.00	-	66,450.00	59,104.47	7,345.53
Textbooks	15-240-100-640	30,434.00	-	30,434.00	-	30,434.00
Other Objects	15-240-100-800	11,184.00	-	11,184.00	-	11,184.00
Total Bilingual Education		1,796,043.00	-	1,796,043.00	1,500,678.88	295,364.12
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	39,265.00	-	39,265.00	35,554.00	3,711.00
Purchased Services	15-401-100-500	7,245.00	-	7,245.00	-	7,245.00
Supplies and Materials	15-401-100-600	4,785.00	-	4,785.00	-	4,785.00
Other Objects	15-401-100-800	29,521.00	-	29,521.00	1,050.00	28,471.00
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		80,816.00	-	80,816.00	36,604.00	44,212.00
School Sponsored Athletics:						
Salaries	15-402-100-100	35,947.00	-	35,947.00	35,947.00	-
Purchased Services	15-402-100-500	6,600.00	-	6,600.00	6,566.51	33.49
Total School Sponsored Athletics		42,547.00	-	42,547.00	42,513.51	33.49
Total - Instruction		10,288,528.00	(0.00)	10,288,528.00	9,229,830.08	1,058,697.92
Undistributed Expend - Attend. & Social Work						

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: McGinnis Middle School</b>					
Current Expense:					
Instruction - Regular Programs:					
	15-000-211-100	44,239.00	-	44,239.00	19,392.89
	15-000-211-300	3,500.00	-	3,500.00	3,500.00
	15-000-211-600	8,943.00	-	8,943.00	4,638.00
Total Undistributed Expend. - Attend & Social Work					
		56,682.00	-	56,682.00	27,530.89
Undistributed Expenditures - Health Services					
	15-000-213-100	196,636.00	-	196,636.00	-
	15-000-213-600	52,808.00	-	52,808.00	42,014.57
Total Undistributed Expenditures - Health Services					
		249,444.00	-	249,444.00	42,014.57
Undist. Expend. - Guidance:					
	15-000-218-104	404,727.00	-	404,727.00	-
	15-000-218-320	2,550.00	-	2,550.00	2,550.00
	15-000-218-390	8,100.00	-	8,100.00	8,100.00
	15-000-218-600	16,574.00	-	16,574.00	16,574.00
	15-000-218-800	7,550.00	-	7,550.00	7,550.00
Total Undist. Expend. - Guidance					
		439,501.00	-	439,501.00	34,774.00
Undist. Expend. - Edu. Media Serv./ Sch. Library					
	15-000-222-100	135,160.00	-	135,160.00	-
	15-000-222-300	2,000.00	-	2,000.00	2,000.00
	15-000-222-500	500.00	-	500.00	500.00
	15-000-222-600	27,500.00	-	27,500.00	5,819.80
	15-000-222-800	500.00	-	500.00	500.00
Total Undist. Expend. - Edu. Media Serv./ Sch. Library					
		165,660.00	-	165,660.00	8,819.80

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: McGinnis Middle School</b>					
Current Expense:					
Instruction - Regular Programs:					
	Undist. Expend. - Support Serv./- School Admin.				
	Salaries of Principals/Assistant Principa	649,360.00	-	649,360.00	641,143.48
	Salaries of Secretarial & Clerical Assist.	182,300.00	-	182,300.00	135,106.91
	Supplies and Materials	17,158.00	-	17,158.00	1,055.00
	Other Objects	11,669.00	-	11,669.00	4,119.20
					7,549.80
	Total Undist. Expend. - Support Serv./- School Admin.	860,487.00	-	860,487.00	781,424.59
	Undist. Expend. - Security				
	Salaries	373,718.00	-	373,718.00	361,094.86
	General Supplies	7,788.00	-	7,788.00	4,760.99
					3,027.01
	Total Undist. Expend. - Security	381,506.00	-	381,506.00	365,855.85
	Undist. Expend. - Student Transportation Serv. Contracted Services (Other Than Between Home & School) - Vendors				
		82,960.00	-	82,960.00	30,757.32
	Total Undist. Expend. - Student Trasp. Serv.	82,960.00	-	82,960.00	52,202.68
	Unallocated Benefits:				
	Social Security Contributions	156,149.00	-	156,149.00	110,000.00
	Other Retirement Contributions - Regular	154,631.00	-	154,631.00	100,000.00
	Health Benefits	4,232,800.00	-	4,232,800.00	4,162,778.61
	Total Unallocated Benefits	4,543,580.00	-	4,543,580.00	4,372,778.61
	Total Personal Services - Employee Benefits	4,543,580.00	-	4,543,580.00	4,372,778.61
					170,801.39

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
<b>School: McGinnis Middle School</b>						
Current Expense:						
Instruction - Regular Programs:						
Total Undistributed Expenditures		6,779,820.00	-	6,779,820.00	6,348,964.11	430,855.89
Total Expenditures - Current Expense		17,068,348.00	(0.00)	17,068,348.00	15,578,794.19	1,489,553.81
Total School Based Expenditures		17,068,348.00	(0.00)	17,068,348.00	15,578,794.19	1,489,553.81
Other Financing Sources/(Uses):						
Operating Transfer In		17,068,348.00	(0.00)	17,068,348.00	15,578,794.19	1,489,553.81
Total Other Financing Sources/(Uses)		17,068,348.00	(0.00)	17,068,348.00	15,578,794.19	1,489,553.81
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Edward J. Patten</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	15-110-100-101	\$ 614,161.00	\$ -	\$ 614,161.00	\$ 4,140.00
Grades 1 - 5	15-120-100-101	3,616,989.00	-	3,616,989.00	190,474.10
Regular Programs - Undist. Instruction:					
Other Salaries for Instruction	15-190-100-106	558,622.00	-	558,622.00	2,789.47
Purchased Professional					
Educational Services	15-190-100-320	29,330.00	-	29,330.00	1,141.23
Purchased Technical Services	15-190-100-340	7,800.00	-	7,800.00	5,600.00
Other Purchased Services	15-190-100-500	13,000.00	-	13,000.00	13,000.00
General Supplies	15-190-100-610	277,436.00	-	277,436.00	2,711.25
Textbooks	15-190-100-640	46,080.00	-	46,080.00	-
Other Objects	15-190-100-800	8,688.00	-	8,688.00	632.00
<b>Total Regular Programs - Instruction</b>		<b>5,172,106.00</b>	<b>-</b>	<b>5,172,106.00</b>	<b>220,488.05</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	15-204-100-101	152,692.00	-	152,692.00	11,950.00
Other Salaries for Instruction	15-204-100-106	213,712.00	-	213,712.00	107,633.00
General Supplies	15-204-100-610	10,235.00	-	10,235.00	5,882.43
<b>Total Learning and/or Language Disabilities</b>		<b>376,639.00</b>	<b>-</b>	<b>376,639.00</b>	<b>125,465.43</b>
Behavioral Disabilities					
Salaries of Teachers	15-209-100-101	78,599.00	-	78,599.00	-
<b>Total Behavioral Disabilities</b>		<b>78,599.00</b>	<b>-</b>	<b>78,599.00</b>	<b>-</b>
Resource Room/Resource Center:					
Salaries of Teachers	15-213-100-101	406,399.00	-	406,399.00	155.18
Other Salaries for Instruction	15-213-100-106	428,564.00	-	428,564.00	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Edward J. Patten</b>					
Current Expense:					
Instruction - Regular Programs:					
General Supplies	15-213-100-610	2,400.00	-	2,400.00	799.07
					1,600.93
Total Resource Room/Resource Center		837,363.00	-	837,363.00	835,606.89
					1,756.11
Total Special Education - Instruction		1,292,601.00	-	1,292,601.00	1,165,379.46
					127,221.54
Bilingual Education Instruction:					
Salaries of Teachers	15-240-100-101	1,036,631.00	-	1,036,631.00	923,112.60
Other Salaries for Instruction	15-240-100-106	21,692.00	-	21,692.00	21,692.00
Textbooks	15-240-100-640	31,371.00	-	31,371.00	31,371.00
					-
Total Bilingual Education - Instruction		1,089,694.00	-	1,089,694.00	976,175.60
					113,518.40
Total Instruction		7,554,401.00	-	7,554,401.00	7,093,173.01
					461,227.99
Undistributed Expend - Attend. & Social Work					
Salaries	15-000-211-100	159,737.00	-	159,737.00	154,182.50
Supplies and Materials	15-000-211-600	1,500.00	-	1,500.00	-
					5,554.50
Total Undistributed Expend. - Attend & Social Work		161,237.00	-	161,237.00	154,182.50
					7,054.50
Undistributed Expenditures - Health Services					
Salaries	15-000-213-100	143,997.00	-	143,997.00	143,645.75
Supplies and Materials	15-000-213-600	4,886.00	-	4,886.00	4,563.04
					351.25
Total Undistributed Expenditures - Health Services		148,883.00	-	148,883.00	148,208.79
					674.21



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Edward J. Patten</b>					
Current Expense:					
Instruction - Regular Programs:					
Undist. Expend. - Guidance:					
Salaries of Other Professional Staff	15-000-218-104	80,963.00	-	80,963.00	-
Purchased Professional -					
Educational Services	15-000-218-320	2,775.00	-	2,775.00	2,775.00
Supplies and Materials	15-000-218-600	3,187.00	-	3,187.00	142.00
Total Undist. Expend. - Guidance		86,925.00	-	86,925.00	2,917.00
Undist. Expend. - Edu. Media Serv./					
Sch. Library					
Salaries	15-000-222-100	99,836.00	-	99,836.00	-
Purchased Professional Services	15-000-222-300	2,000.00	-	2,000.00	1,540.00
Supplies and Materials	15-000-222-600	14,757.00	-	14,757.00	2,992.88
Total Undist. Expend. - Edu. Media Serv./		116,593.00	-	116,593.00	4,532.88
Sch. Library					
Undist. Expend. - Support Serv./-					
School Admin.					
Salaries of Principals/Assistant Principals	15-000-240-103	276,565.00	-	276,565.00	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	186,991.00	-	186,991.00	8,276.44
Other Purchased Services	15-000-240-500	13,065.00	-	13,065.00	4,844.26
Supplies and Materials	15-000-240-600	15,530.00	-	15,530.00	7,720.11
Other Objects	15-000-240-800	3,435.00	-	3,435.00	3.00
Total Undist. Expend. - Support Serv./-		495,586.00	-	495,586.00	20,843.81
School Admin.					
Undist. Expend. - Security					
Salaries	15-000-266-100	105,917.00	-	105,917.00	5,137.56

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: Edward J. Patten</b>						
Current Expense:						
Instruction - Regular Programs:						
General Supplies	15-000-266-610	2,000.00	-	2,000.00	1,833.00	167.00
Total Undist. Expend. - Security		107,917.00	-	107,917.00	102,612.44	5,304.56
Unallocated Benefits:						
Social Security Contributions	15-000-291-220	154,472.00	-	154,472.00	110,000.00	44,472.00
Other Retirement Contributions - Regular	15-000-291-241	194,091.00	-	194,091.00	100,000.00	94,091.00
Health Benefits	15-000-291-270	3,107,620.00	-	3,107,620.00	2,692,047.68	415,572.32
Total Unallocated Benefits		3,456,183.00	-	3,456,183.00	2,902,047.68	554,135.32
Total Personal Services - Employee Benefits		3,456,183.00	-	3,456,183.00	2,902,047.68	554,135.32
Total Undistributed Expenditures		4,573,324.00	-	4,573,324.00	3,977,861.72	595,462.28
Total General Current Expense		12,127,725.00	-	12,127,725.00	11,071,034.73	1,056,690.27
Capital Outlay Equipment						
Regular Program - Instruction Grades 1-5	15-120-100-730	68,000.00	-	68,000.00	-	68,000.00
Total Equipment		68,000.00	-	68,000.00	-	68,000.00
Total Capital Outlay		68,000.00	-	68,000.00	-	68,000.00
School Based Expenditures		12,195,725.00	-	12,195,725.00	11,071,034.73	1,124,690.27

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Edward J. Patten</b>					
Current Expense:					
Instruction - Regular Programs:					
Other Financing Sources/(Uses):					
Operating Transfer In		-	-	-	1,124,690.27
		12,195,725.00	-	12,195,725.00	11,071,034.73
Total Other Financing Sources/(Uses)	15-5200-000-000	12,195,725.00	-	12,195,725.00	11,071,034.73
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30		-	-	-	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: Samuel E. Schull Middle School</b>						
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 2,170,564.00	\$ -	\$ 2,170,564.00	\$ 1,863,784.15	\$ 306,779.85
Grades 6 - 8	15-130-100-101	4,527,495.00	-	4,527,495.00	3,594,397.51	933,097.49
Regular Programs - Undistributed Instruction:						
Purchased Technical Services	15-190-100-340	70,475.00	-	70,475.00	68,840.04	1,634.96
Other Purchased Services	15-190-100-500	10,000.00	-	10,000.00	9,963.53	36.47
General Supplies	15-190-100-610	265,299.00	-	265,299.00	227,294.76	38,004.24
Textbooks	15-190-100-640	336,200.00	-	336,200.00	311,905.01	24,294.99
Other Objects	15-190-100-800	5,625.00	-	5,625.00	3,682.45	1,942.55
<b>Total Regular Programs - Instruction</b>		<b>7,385,658.00</b>	<b>-</b>	<b>7,385,658.00</b>	<b>6,079,867.45</b>	<b>1,305,790.55</b>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	195,146.00	-	195,146.00	195,146.00	-
Other Salaries for Instruction	15-204-100-106	203,048.00	-	203,048.00	164,349.10	38,698.90
General Supplies	15-204-100-610	15,375.00	-	15,375.00	13,112.68	2,262.32
Textbooks	15-204-100-640	6,000.00	-	6,000.00	-	6,000.00
Other Objects	15-204-100-800	3,375.00	-	3,375.00	-	3,375.00
<b>Total Learning and/or Language Disabilities</b>		<b>422,944.00</b>	<b>-</b>	<b>422,944.00</b>	<b>372,607.78</b>	<b>50,336.22</b>
Resource Room/Resource Center:						
Salaries of Teachers	15-213-100-101	1,017,103.00	-	1,017,103.00	1,017,103.00	-
Other Salaries for Instruction	15-213-100-106	317,067.00	-	317,067.00	317,067.00	-
General Supplies	15-213-100-610	5,000.00	-	5,000.00	3,005.30	1,994.70
<b>Total Resource Room/Resource Center</b>		<b>1,339,170.00</b>	<b>-</b>	<b>1,339,170.00</b>	<b>1,337,175.30</b>	<b>1,994.70</b>
<b>Total Special Education - Instruction</b>		<b>1,762,114.00</b>	<b>-</b>	<b>1,762,114.00</b>	<b>1,709,783.08</b>	<b>52,330.92</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Samuel E. Schull Middle School</b>					
Current Expense:					
Instruction - Regular Programs:					
Bilingual Education:					
Salaries of Teachers	15-240-100-101	1,203,860.00	-	1,203,860.00	14,971.78
General Supplies	15-240-100-610	21,500.00	-	21,500.00	7,200.51
Textbooks	15-240-100-640	62,000.00	-	62,000.00	44,203.35
<b>Total Bilingual Education - Instruction</b>		<b>1,287,360.00</b>	<b>-</b>	<b>1,287,360.00</b>	<b>66,375.64</b>
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	18,000.00	-	18,000.00	-
<b>Total School Sponsored Co-Curricular/ Extra-Curricular Activities</b>		<b>18,000.00</b>	<b>-</b>	<b>18,000.00</b>	<b>-</b>
School Sponsored Athletics:					
Salaries	15-402-100-100	50,000.00	-	50,000.00	-
Purchased Services	15-402-100-500	3,000.00	-	3,000.00	-
Supplies and Materials	15-402-100-600	10,000.00	-	10,000.00	1,649.02
Other Objects	15-402-100-800	1,000.00	-	1,000.00	307.50
<b>Total School Sponsored Athletics</b>		<b>64,000.00</b>	<b>-</b>	<b>64,000.00</b>	<b>1,956.52</b>
<b>Total - Instruction</b>		<b>10,517,132.00</b>	<b>-</b>	<b>10,517,132.00</b>	<b>1,426,453.63</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>School: James J. Flynn</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 705,509.00	\$ -	\$ 705,509.00	\$ 697,413.00	\$ 8,096.00
Grades 1 - 5	3,522,867.00	-	3,522,867.00	3,464,604.52	58,262.48
Regular Programs - Undist. Instruction:					
Other Salaries for Instruction	383,684.00	-	383,684.00	377,294.75	6,389.25
Purchased Technical Services	14,300.00	-	14,300.00	7,200.00	7,100.00
Other Purchased Services	5,720.00	-	5,720.00	4,467.00	1,253.00
General Supplies	299,824.00	-	299,824.00	291,480.19	8,343.81
Textbooks	165,000.00	-	165,000.00	134,847.76	30,152.24
Other Objects	15,500.00	-	15,500.00	15,367.25	132.75
<b>Total Regular Programs - Instruction</b>	<b>5,112,404.00</b>	<b>-</b>	<b>5,112,404.00</b>	<b>4,992,674.47</b>	<b>119,729.53</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	272,105.00	-	272,105.00	244,462.50	27,642.50
Other Salaries for Instruction	274,730.00	-	274,730.00	269,847.00	4,883.00
General Supplies	4,250.00	-	4,250.00	3,806.90	443.10
Textbooks	5,000.00	-	5,000.00	2,094.88	2,905.12
<b>Total Learning and/or Language Disabilities</b>	<b>556,085.00</b>	<b>-</b>	<b>556,085.00</b>	<b>520,211.28</b>	<b>35,873.72</b>
Behavioral Disabilities					
Salaries of Teachers	89,120.00	-	89,120.00	89,120.00	-
General Supplies	2,200.00	-	2,200.00	1,481.79	718.21
<b>Total Behavioral Disabilities</b>	<b>91,320.00</b>	<b>-</b>	<b>91,320.00</b>	<b>90,601.79</b>	<b>718.21</b>
Resource Room/Resource Center:					
Salaries of Teachers	208,197.00	-	208,197.00	208,197.00	-
Other Salaries for Instruction	185,411.00	-	185,411.00	185,411.00	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: James J. Flynn</b>				
Current Expense:				
Instruction - Regular Programs:				
General Supplies	7,500.00	-	7,500.00	1,072.94
Textbooks	4,000.00	-	4,000.00	4,000.00
<b>Total Resource Room/Resource Center</b>	<b>405,108.00</b>	<b>-</b>	<b>405,108.00</b>	<b>5,072.94</b>
<b>Total Special Education - Instruction</b>	<b>1,052,513.00</b>	<b>-</b>	<b>1,052,513.00</b>	<b>41,664.87</b>
Bilingual Education Instruction:				
Salaries of Teachers	528,658.00	-	528,658.00	21,655.15
Other Salaries for Instruction	51,850.00	-	51,850.00	1,046.25
Other Purchased Services	1,400.00	-	1,400.00	1,400.00
General Supplies	71,450.00	-	71,450.00	5,848.61
Textbooks	39,650.00	-	39,650.00	11,689.85
<b>Total Bilingual Education - Instruction</b>	<b>693,008.00</b>	<b>-</b>	<b>693,008.00</b>	<b>41,639.86</b>
School Sponsored Co-Curricular/ Extra-Curricular Activities:				
Other Purchased Services	5,600.00	-	5,600.00	5,600.00
<b>Total School Sponsored Co-Curricular/ Extra-Curricular Activities</b>	<b>5,600.00</b>	<b>-</b>	<b>5,600.00</b>	<b>5,600.00</b>
<b>Total Instruction</b>	<b>6,863,525.00</b>	<b>-</b>	<b>6,863,525.00</b>	<b>208,634.26</b>
Undistributed Expend - Attend. & Social Work				
Salaries	62,111.00	-	62,111.00	59,472.34
Other Objects	1,000.00	-	1,000.00	1,000.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: James J. Flynn</b>				
Current Expense:				
Instruction - Regular Programs:				
Total Undistributed Expend. - Attend & Social Work	63,111.00	-	63,111.00	59,472.34 3,638.66
Undistributed Expenditures - Health Services				
Salaries	149,230.00	-	149,230.00	149,220.00 10.00
Supplies and Materials	4,500.00	-	4,500.00	4,404.61 95.39
Total Undistributed Expenditures - Health Services	153,730.00	-	153,730.00	153,624.61 105.39
Undist. Expend. - Guidance:				
Salaries of Other Professional Staff	96,725.00	-	96,725.00	96,725.00 -
Purchased Professional - Educational Services	3,000.00	-	3,000.00	1,820.00 1,180.00
Supplies and Materials	3,000.00	-	3,000.00	2,773.69 226.31
Other Objects	1,500.00	-	1,500.00	- 1,500.00
Total Undist. Expend. - Guidance	104,225.00	-	104,225.00	101,318.69 2,906.31
Undist. Expend. - Edu. Media Serv./ Sch. Library				
Supplies and Materials	34,000.00	-	34,000.00	33,600.20 399.80
Total Undist. Expend. - Edu. Media Serv./ Sch. Library	34,000.00	-	34,000.00	33,600.20 399.80
Undist. Expend. - Support Serv./- School Admin. Salaries of Principals/Assistant Principals	272,000.00	-	272,000.00	261,379.69 10,620.31



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: James J. Flynn</b>						
Current Expense:						
Instruction - Regular Programs:						
Salaries of Secretarial & Clerical Assist.	15-000-240-105	190,645.00	-	190,645.00	182,229.60	8,415.40
Other Purchased Services	15-000-240-500	1,000.00	-	1,000.00	820.00	180.00
Supplies and Materials	15-000-240-600	6,000.00	-	6,000.00	3,170.47	2,829.53
<b>Total Undist. Expend. - Support Serv./- School Admin.</b>		<b>469,645.00</b>	<b>-</b>	<b>469,645.00</b>	<b>447,599.76</b>	<b>22,045.24</b>
Undist. Expend. - Security						
Salaries	15-000-266-100	94,358.00	-	94,358.00	91,792.57	2,565.43
General Supplies	15-000-266-610	2,000.00	-	2,000.00	1,978.00	22.00
Other Objects	15-000-266-800	23,000.00	-	23,000.00	6,574.00	16,426.00
<b>Total Undist. Expend. - Security</b>		<b>119,358.00</b>	<b>-</b>	<b>119,358.00</b>	<b>100,344.57</b>	<b>19,013.43</b>
Unallocated Benefits:						
Social Security Contributions	15-000-291-220	106,006.00	-	106,006.00	106,006.00	-
Other Retirement Contributions - Regular	15-000-291-241	157,103.00	-	157,103.00	131,636.62	25,466.38
Health Benefits	15-000-291-270	2,856,560.00	-	2,856,560.00	2,404,155.13	452,404.87
<b>Total Unallocated Benefits</b>		<b>3,119,669.00</b>	<b>-</b>	<b>3,119,669.00</b>	<b>2,641,797.75</b>	<b>477,871.25</b>
Total Personal Services - Employee Benefits		<b>3,119,669.00</b>	<b>-</b>	<b>3,119,669.00</b>	<b>2,641,797.75</b>	<b>477,871.25</b>
<b>Total Undistributed Expenditures</b>		<b>4,063,738.00</b>	<b>-</b>	<b>4,063,738.00</b>	<b>3,537,757.92</b>	<b>525,980.08</b>
<b>Total General Current Expense</b>		<b>10,927,263.00</b>	<b>-</b>	<b>10,927,263.00</b>	<b>10,192,648.66</b>	<b>734,614.34</b>
<b>School Based Expenditures</b>		<b>10,927,263.00</b>	<b>-</b>	<b>10,927,263.00</b>	<b>10,192,648.66</b>	<b>734,614.34</b>

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017

ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: James J. Flynn</b>				
Current Expense:				
Instruction - Regular Programs:				
Other Financing Sources/(Uses):				
Operating Transfer In	10,927,263.00	-	10,927,263.00	734,614.34
Total Other Financing Sources/(Uses)	10,927,263.00	-	10,927,263.00	734,614.34
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	-	-	-	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Dr. Herbert N. Richardson</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	15-110-100-101	\$ 663,328.00	\$ -	\$ 663,328.00	\$ 15,902.75
Grades 1 - 5	15-120-100-101	3,100,647.00	-	3,100,647.00	11,082.98
Regular Programs - Undist. Instruction:					
Other Salaries for Instruction	15-190-100-106	449,938.00	-	449,938.00	32,832.28
Purchased Professional					
Educational Services	15-190-100-320	4,200.00	-	4,200.00	4,200.00
Purchased Technical Services	15-190-100-340	26,250.00	-	26,250.00	6,906.25
Other Purchased Services	15-190-100-500	10,000.00	-	10,000.00	4,400.00
General Supplies	15-190-100-610	565,346.00	-	565,346.00	34,810.23
Textbooks	15-190-100-640	200,000.00	-	200,000.00	19,164.70
Other Objects	15-190-100-800	9,000.00	-	9,000.00	4,026.00
<b>Total Regular Programs - Instruction</b>		<b>5,028,709.00</b>	<b>-</b>	<b>5,028,709.00</b>	<b>133,325.19</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	15-204-100-101	362,822.00	-	362,822.00	55,964.47
Other Salaries for Instruction	15-204-100-106	335,439.00	-	335,439.00	54,552.88
General Supplies	15-204-100-610	6,132.00	-	6,132.00	4,287.64
<b>Total Learning and/or Language Disabilities</b>		<b>704,393.00</b>	<b>-</b>	<b>704,393.00</b>	<b>114,804.99</b>
Resource Room/Resource Center:					
Salaries of Teachers	15-213-100-101	309,629.00	-	309,629.00	1,000.00
Other Salaries for Instruction	15-213-100-106	215,654.00	-	215,654.00	-
General Supplies	15-213-100-610	5,000.00	-	5,000.00	2,498.62
<b>Total Resource Room/Resource Center</b>		<b>530,283.00</b>	<b>-</b>	<b>530,283.00</b>	<b>3,498.62</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Dr. Herbert N. Richardson</b>					
Current Expense:					
Instruction - Regular Programs:					
Total Special Education - Instruction		1,234,676.00	-	1,234,676.00	118,303.61
Bilingual Education Instruction:					
Salaries of Teachers	15-240-100-101	1,116,893.00	-	1,116,893.00	9,579.00
Other Salaries for Instruction	15-240-100-106	49,769.00	-	49,769.00	20,980.52
General Supplies	15-240-100-610	85,250.00	-	85,250.00	64,382.37
Textbooks	15-240-100-640	90,000.00	-	90,000.00	90,000.00
Total Bilingual Education - Instruction		1,341,912.00	-	1,341,912.00	184,941.89
Total Instruction		7,605,297.00	-	7,605,297.00	436,570.69
Undistributed Expend - Attend. & Social Work					
Salaries	15-000-211-100	133,529.00	-	133,529.00	640.00
Supplies and Materials	15-000-211-600	2,250.00	-	2,250.00	1,157.00
Total Undistributed Expend. - Attend & Social Work		135,779.00	-	135,779.00	1,797.00
Undistributed Expenditures - Health Services					
Salaries	15-000-213-100	175,727.00	-	175,727.00	-
Supplies and Materials	15-000-213-600	7,500.00	-	7,500.00	-
Total Undistributed Expenditures - Health Services		183,227.00	-	183,227.00	-
Undist. Expend. - Guidance: Salaries of Other Professional Staff Supplies and Materials	15-000-218-104 15-000-218-600	94,320.00 4,669.00	- -	94,320.00 4,669.00	- 969.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Dr. Herbert N. Richardson</b>					
Current Expense:					
Instruction - Regular Programs:					
Other Objects	15-000-218-800	1,000.00	-	1,000.00	1,000.00
Total Undist. Expend. - Guidance		99,989.00	-	99,989.00	98,020.00
Undist. Expend. - Edu. Media Serv./					
Sch. Library					
Salaries	15-000-222-100	64,872.00	-	64,872.00	64,872.00
Purchased Professional Services	15-000-222-300	3,000.00	-	3,000.00	2,400.00
Supplies and Materials	15-000-222-600	27,660.00	-	27,660.00	22,176.81
Total Undist. Expend. - Edu. Media Serv./		95,532.00	-	95,532.00	89,448.81
Undist. Expend. - Support Serv./-					
School Admin.					
Salaries of Principals/Assistant Principals	15-000-240-103	272,409.00	-	272,409.00	253,604.88
Salaries of Secretarial & Clerical Assistants	15-000-240-105	127,304.00	-	127,304.00	123,635.30
Other Purchased Services	15-000-240-300	3,000.00	-	3,000.00	3,000.00
Supplies and Materials	15-000-240-600	14,875.00	-	14,875.00	11,129.96
Total Undist. Expend. - Support Serv./-		417,588.00	-	417,588.00	388,370.14
School Admin.					
Undist. Expend. - Security					
Salaries	15-000-266-100	113,158.00	-	113,158.00	106,186.35
General Supplies	15-000-266-610	5,000.00	-	5,000.00	4,006.29
Total Undist. Expend. - Security		118,158.00	-	118,158.00	110,192.64
Undist. Expend. - Student Transportation Serv.					

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Dr. Herbert N. Richardson</b>					
Current Expense:					
Instruction - Regular Programs:					
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	10,000.00	-	10,000.00	5,856.00
Total Undist. Expend. - Student Trasp. Serv.		10,000.00	-	10,000.00	5,856.00
Unallocated Benefits:					
Social Security Contributions	15-000-291-220	117,998.00	-	117,998.00	17,998.00
Other Retirement Contributions - Regular	15-000-291-241	155,107.00	-	155,107.00	55,107.00
Health Benefits	15-000-291-270	3,014,900.00	-	3,014,900.00	83,306.04
Total Unallocated Benefits		3,288,005.00	-	3,288,005.00	156,411.04
Total Personal Services - Employee Benefits		3,288,005.00	-	3,288,005.00	156,411.04
Total Undistributed Expenditures		4,348,278.00	-	4,348,278.00	209,299.45
Total General Current Expense		11,953,575.00	-	11,953,575.00	645,870.14
Capital Outlay					
Equipment					
Regular Program - Instruction Grades 1 - 5	15-120-100-730	10,000.00	-	10,000.00	10,000.00
Total Equipment		10,000.00	-	10,000.00	10,000.00
Total Capital Outlay		10,000.00	-	10,000.00	10,000.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2017**

ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Dr. Herbert N. Richardson</b>				
Current Expense:				
Instruction - Regular Programs:				
School Based Expenditures	11,963,575.00	-	11,963,575.00	655,870.14
Other Financing Sources/(Uses):				
Operating Transfer In	11,963,575.00	-	11,963,575.00	655,870.14
Total Other Financing Sources/(Uses)	11,963,575.00	-	11,963,575.00	655,870.14
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	-	-	-	-

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>School: Robert N. Wilentz</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
15-110-100-101	\$ 529,898.00	\$ -	\$ 529,898.00	\$ 509,621.00	\$ 20,277.00
15-120-100-101	3,906,740.00	-	3,906,740.00	3,754,586.35	152,153.65
Regular Programs - Undist. Instruction:					
15-190-100-106	397,232.00	-	397,232.00	340,641.81	56,590.19
Purchased Professional					
Educational Services					
15-190-100-320	14,200.00	-	14,200.00	-	14,200.00
15-190-100-340	15,000.00	-	15,000.00	7,200.00	7,800.00
Other Purchased Services					
15-190-100-500	9,100.00	-	9,100.00	4,900.00	4,200.00
General Supplies					
15-190-100-610	281,686.00	-	281,686.00	269,663.94	12,022.06
Textbooks					
15-190-100-640	275,366.00	-	275,366.00	208,960.77	66,405.23
Other Objects					
15-190-100-800	15,000.00	-	15,000.00	95.00	14,905.00
<b>Total Regular Programs - Instruction</b>					
	<b>5,444,222.00</b>	<b>-</b>	<b>5,444,222.00</b>	<b>5,095,668.87</b>	<b>348,553.13</b>
Learning and/or Language Disabilities:					
Salaries of Teachers					
15-204-100-101	87,629.00	-	87,629.00	87,629.00	-
Other Salaries for Instruction					
15-204-100-106	53,062.00	-	53,062.00	41,564.00	11,498.00
General Supplies					
15-204-100-610	10,500.00	-	10,500.00	7,791.61	2,708.39
Other Objects					
15-204-100-800	2,600.00	-	2,600.00	2,174.57	425.43
<b>Total Learning and/or Language Disabilities</b>					
	<b>153,791.00</b>	<b>-</b>	<b>153,791.00</b>	<b>139,159.18</b>	<b>14,631.82</b>
Resource Room/Resource Center:					
Salaries of Teachers					
15-213-100-101	407,522.00	-	407,522.00	395,339.65	12,182.35
Other Salaries for Instruction					
15-213-100-106	424,954.00	-	424,954.00	424,954.00	-
Purchased Professional Services					
15-213-100-320	1,500.00	-	1,500.00	-	1,500.00
General Supplies					
15-213-100-610	8,850.00	-	8,850.00	229.93	8,620.07
<b>Total Resource Room/Resource Center</b>					
	<b>842,826.00</b>	<b>-</b>	<b>842,826.00</b>	<b>820,523.58</b>	<b>22,302.42</b>



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Robert N. Wilentz</b>					
Current Expense:					
Instruction - Regular Programs:					
Total Special Education - Instruction		996,617.00	-	996,617.00	36,934.24
Bilingual Education Instruction:					
Salaries of Teachers	15-240-100-101	1,106,236.00	-	1,106,236.00	-
Other Salaries for Instruction	15-240-100-106	82,091.00	-	82,091.00	5,220.00
General Supplies	15-240-100-610	71,000.00	-	71,000.00	46,930.68
Textbooks	15-240-100-640	52,000.00	-	52,000.00	10,274.08
Other Object	15-240-100-800	10,000.00	-	10,000.00	10,000.00
Total Bilingual Education - Instruction		1,321,327.00	-	1,321,327.00	72,424.76
Total Instruction		7,762,166.00	-	7,762,166.00	457,912.13
Undistributed Expend - Attend. & Social Work					
Salaries	15-000-211-100	147,048.00	-	147,048.00	4,039.65
Supplies and Materials	15-000-211-600	26,125.00	-	26,125.00	13,547.48
Other Objects	15-000-211-800	1,580.00	-	1,580.00	1,580.00
Total Undistributed Expend. - Attend & Social Work		174,753.00	-	174,753.00	19,167.13
Undistributed Expenditures - Health Services					
Salaries	15-000-213-100	135,866.00	-	135,866.00	-
Supplies and Materials	15-000-213-600	7,500.00	-	7,500.00	190.95
Total Undistributed Expenditures - Health Services		143,366.00	-	143,366.00	190.95
Undist. Expend. - Guidance: Salaries of Other Professional Staff	15-000-218-104	96,725.00	-	96,725.00	96,725.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: Robert N. Wilentz</b>					
Current Expense:					
Instruction - Regular Programs:					
Other Purchased Services	2,500.00	-	2,500.00	-	2,500.00
Supplies and Materials	8,000.00	-	8,000.00	-	8,000.00
Other Objects	3,350.00	-	3,350.00	-	3,350.00
<b>Total Undist. Expend. - Guidance</b>	<b>110,575.00</b>	<b>-</b>	<b>110,575.00</b>	<b>96,725.00</b>	<b>13,850.00</b>
Undist. Expend. - Edu. Media Serv./ Sch. Library					
Salaries	96,725.00	-	96,725.00	96,725.00	-
Purchased Professional Services	1,500.00	-	1,500.00	504.00	996.00
Supplies and Materials	30,250.00	-	30,250.00	24,531.05	5,718.95
<b>Total Undist. Expend. - Edu. Media Serv./ Sch. Library</b>	<b>128,475.00</b>	<b>-</b>	<b>128,475.00</b>	<b>121,760.05</b>	<b>6,714.95</b>
Undist. Expend. - Support Serv./- School Admin.					
Salaries of Principals/Assistant Principa	253,460.00	-	253,460.00	253,460.00	-
Salaries of Secretarial & Clerical Assist.	151,718.00	-	151,718.00	148,073.20	3,644.80
Other Purchased Services	1,439.00	-	1,439.00	-	1,439.00
Other Objects	31,150.00	-	31,150.00	29,037.71	2,112.29
<b>Total Undist. Expend. - Support Serv./- School Admin.</b>	<b>437,767.00</b>	<b>-</b>	<b>437,767.00</b>	<b>430,570.91</b>	<b>7,196.09</b>
Undist. Expend. - Security					
Salaries	104,461.00	-	104,461.00	97,118.00	7,343.00
General Supplies	2,250.00	-	2,250.00	2,239.99	10.01
<b>Total Undist. Expend. - Security</b>	<b>106,711.00</b>	<b>-</b>	<b>106,711.00</b>	<b>99,357.99</b>	<b>7,353.01</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: Robert N. Wilentz</b>					
Current Expense:					
Instruction - Regular Programs:					
Undist. Expend. -					
Student Transportation Serv.					
Contr. Serv (Oth. Than Bet Home & Sch) - Vend	8,320.00	-	8,320.00	722.00	7,598.00
15-000-270-512					
Total Undist. Expend. -	8,320.00	-	8,320.00	722.00	7,598.00
Student Transportation Serv.					
Unallocated Benefits:					
Social Security Contributions	124,855.00	-	124,855.00	105,000.00	19,855.00
Other Retirement Contributions -					
Regular	145,313.00	-	145,313.00	100,000.00	45,313.00
Health Benefits	2,965,200.00	-	2,965,200.00	2,731,593.96	233,606.04
15-000-291-270					
Total Unallocated Benefits	3,235,368.00	-	3,235,368.00	2,936,593.96	298,774.04
Total Personal Services -					
Employee Benefits	3,235,368.00	-	3,235,368.00	2,936,593.96	298,774.04
Total Undistributed Expenditures	4,345,335.00	-	4,345,335.00	3,984,490.83	360,844.17
Total General Current Expense	12,107,501.00	-	12,107,501.00	11,288,744.70	818,756.30
Capital Outlay					
Equipment					
Regular Program - Instruction	100,600.00	-	100,600.00	1,816.00	98,784.00
Grades 1-5					
15-120-100-730					
Total Equipment	100,600.00	-	100,600.00	1,816.00	98,784.00
Total Capital Outlay	100,600.00	-	100,600.00	1,816.00	98,784.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2017**

ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: Robert N. Wilentz</b>					
Current Expense:					
Instruction - Regular Programs:					
School Based Expenditures	12,208,101.00	-	12,208,101.00	11,290,560.70	917,540.30
Other Financing Sources/(Uses):					
Operating Transfer In	12,208,101.00	-	12,208,101.00	11,290,560.70	917,540.30
Total Other Financing Sources/(Uses)	12,208,101.00	-	12,208,101.00	11,290,560.70	917,540.30
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

**E. Special Revenue Fund**

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2017**

	Title I	Title IIA	Title III	Title III - Immigrant	I.D.E.A. - Basic
<b>Revenues:</b>					
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-
Federal Sources	4,163,241.71	969,784.68	618,042.20	33,582.88	2,396,162.25
<b>Total Revenues</b>	<b>\$ 4,163,241.71</b>	<b>\$ 969,784.68</b>	<b>\$ 618,042.20</b>	<b>\$ 33,582.88</b>	<b>\$ 2,396,162.25</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ 1,184,364.29	\$ -	\$ 188,394.65	\$ -	\$ 55,600.00
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional - Educational Services	37,961.25	-	-	-	-
Other Purchased Services (400-500 Series)	144,144.00	-	-	-	-
General Supplies	448,510.39	-	103,253.47	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Instruction</b>	<b>1,814,979.93</b>	<b>-</b>	<b>291,648.12</b>	<b>-</b>	<b>55,600.00</b>
<b>Support Services:</b>					
Salaries of Other Professional Staff	375,085.27	192,510.78	281,150.83	-	1,330,771.25
Personal Services - Employee Benefits	287,914.16	39,317.87	29,917.25	-	151,407.23
Purchased Educational Services	-	694,496.21	10,000.00	-	417,115.69
Other Purchased Services (400-500 Series)	30,440.00	43,459.82	5,326.00	-	175.00
Transportation	-	-	-	-	2,499.99
Supplies and Materials	37,846.35	-	-	33,582.88	14,193.09
Other Objects	-	-	-	-	-
<b>Total Support Services</b>	<b>731,285.78</b>	<b>969,784.68</b>	<b>326,394.08</b>	<b>33,582.88</b>	<b>1,916,162.25</b>
<b>Other Financing Use:</b>					
Contribution to SBB	1,616,976.00	-	-	-	424,400.00
<b>Total Other Financing Use</b>	<b>1,616,976.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>424,400.00</b>
<b>Total Expenditures</b>	<b>\$ 4,163,241.71</b>	<b>\$ 969,784.68</b>	<b>\$ 618,042.20</b>	<b>\$ 33,582.88</b>	<b>\$ 2,396,162.25</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2017**

	I.D.E.A. - Preschool	Preschool Education	Adult Basic Education	Fresh Fruit & Vegetable Program	Non - Public Textbook
<b>Revenues:</b>					
Local Sources	\$ -	\$ 765,273.00	\$ -	\$ 37,341.00	\$ -
State Sources	-	21,194,754.83	-	-	20,463.00
Federal Sources	39,228.44	-	417,571.04	-	-
<b>Total Revenues</b>	<b>\$ 39,228.44</b>	<b>\$ 21,960,027.83</b>	<b>\$ 417,571.04</b>	<b>\$ 37,341.00</b>	<b>\$ 20,463.00</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ 34,490.75	\$ 5,289,307.06	\$ 369,828.82	\$ -	\$ -
Other Salaries for Instruction	-	3,740,569.75	-	-	-
Purchased Professional - Educational Services	-	181,100.69	-	-	20,463.00
Other Purchased Services (400-500 Series)	-	-	-	-	-
General Supplies	-	-	8,227.01	-	-
Textbooks	-	-	2,786.21	-	-
Other Objects	-	-	-	-	-
<b>Total Instruction</b>	<b>34,490.75</b>	<b>9,210,977.50</b>	<b>380,842.04</b>	<b>-</b>	<b>20,463.00</b>
<b>Support Services:</b>					
Salaries of Other Professional Staff	-	3,789,423.63	-	-	-
Personal Services - Employee Benefits	1,692.52	4,218,844.29	34,229.00	-	-
Purchased Educational Services	-	3,715,907.50	-	-	-
Other Purchased Services (400-500 Series)	-	849,300.00	2,500.00	-	-
Transportation	-	-	-	-	-
Supplies and Materials	3,045.17	161,308.91	-	-	-
Other Objects	-	-	-	-	-
<b>Total Support Services</b>	<b>4,737.69</b>	<b>12,734,784.33</b>	<b>36,729.00</b>	<b>-</b>	<b>-</b>
<b>Equipment:</b>					
Instructional Equipment	-	-	-	-	-
Non-Instructional Equipment	-	14,266.00	-	37,341.00	-
<b>Total Equipment</b>	<b>-</b>	<b>14,266.00</b>	<b>-</b>	<b>37,341.00</b>	<b>-</b>
<b>Other Financing Use:</b>					
<b>Transfer</b>					
Contribution to SBB	-	-	-	-	-
<b>Total Other Financing Use</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 39,228.44</b>	<b>\$ 21,960,027.83</b>	<b>\$ 417,571.04</b>	<b>\$ 37,341.00</b>	<b>\$ 20,463.00</b>



**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2017**

	Non - Public Technology	Non - Public Nursing	Non - Public Security Aid	Non - Public Ch. 192 ESL	Non - Public Ch. 192 Comp. Education
<b>Revenues:</b>					
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	9,230.00	31,950.00	17,750.00	36,540.00	110,183.00
Federal Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 9,230.00</b>	<b>\$ 31,950.00</b>	<b>\$ 17,750.00</b>	<b>\$ 36,540.00</b>	<b>\$ 110,183.00</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional - Educational Services	9,230.00	-	17,750.00	36,540.00	110,183.00
Other Purchased Services (400-500 Series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Instruction</b>	<b>9,230.00</b>	<b>-</b>	<b>17,750.00</b>	<b>36,540.00</b>	<b>110,183.00</b>
<b>Support Services:</b>					
Salaries of Other Professional Staff	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Purchased Educational Services	-	31,950.00	-	-	-
Other Purchased Services (400-500 Series)	-	-	-	-	-
Transportation	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Support Services</b>	<b>-</b>	<b>31,950.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Equipment:</b>					
Instructional Equipment	-	-	-	-	-
Non-Instructional Equipment	-	-	-	-	-
<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Use:</b>					
Contribution to SBB	-	-	-	-	-
<b>Total Other Financing Use</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 9,230.00</b>	<b>\$ 31,950.00</b>	<b>\$ 17,750.00</b>	<b>\$ 36,540.00</b>	<b>\$ 110,183.00</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2017**

	Non - Public Ch. 192 Supp. Instruction	Non - Public Ch. 193 Exam & Class	Non - Public Ch. 193 Corrective Speech	Non - Public Transportation
<b>Revenues:</b>				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	4,065.00	8,309.00	10,602.00	5,417.00
Federal Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,065.00</b>	<b>\$ 8,309.00</b>	<b>\$ 10,602.00</b>	<b>\$ 5,417.00</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -
Other Salaries for Instruction	-	-	-	-
Purchased Professional - Educational Services	4,065.00	-	10,602.00	-
Other Purchased Services (400-500 Series)	-	8,309.00	-	-
General Supplies	-	-	-	-
Textbooks	-	-	-	-
Other Objects	-	-	-	-
<b>Total Instruction</b>	<b>4,065.00</b>	<b>8,309.00</b>	<b>10,602.00</b>	<b>-</b>
<b>Support Services:</b>				
Salaries of Other Professional Staff	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-
Purchased Educational Services	-	-	-	-
Other Purchased Services (400-500 Series)	-	-	-	5,417.00
Transportation	-	-	-	-
Supplies and Materials	-	-	-	-
Other Objects	-	-	-	-
<b>Total Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,417.00</b>
<b>Equipment:</b>				
Instructional Equipment	-	-	-	-
Non-Instructional Equipment	-	-	-	-
<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Use:</b>				
Contribution to SBB	-	-	-	-
<b>Total Other Financing Use</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 4,065.00</b>	<b>\$ 8,309.00</b>	<b>\$ 10,602.00</b>	<b>\$ 5,417.00</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2017**

	Visual Performing	
	Arts Grant	Totals
<b>Revenues:</b>		
Local Sources	\$ 325.00	\$ 802,939.00
State Sources	-	21,449,263.83
Federal Sources	-	8,637,613.20
<b>Total Revenues</b>	<b>\$ 325.00</b>	<b>\$ 30,889,816.03</b>
<b>Expenditures:</b>		
<b>Instruction:</b>		
Salaries of Teachers	\$ -	\$ 7,121,985.57
Other Salaries for Instruction	-	3,740,569.75
Purchased Professional - Educational Services	-	427,894.94
Other Purchased Services (400-500 Series)	-	152,453.00
General Supplies	-	559,990.87
Textbooks	-	2,786.21
Other Objects	-	-
<b>Total Instruction</b>	<b>-</b>	<b>12,005,680.34</b>
<b>Support Services:</b>		
Salaries of Other Professional Staff	-	5,968,941.76
Personal Services - Employee Benefits	-	4,763,322.32
Purchased Educational Services	-	4,869,469.40
Other Purchased Services (400-500 Series)	-	936,617.82
Transportation	-	2,499.99
Supplies and Materials	-	249,976.40
Other Objects	325.00	325.00
<b>Total Support Services</b>	<b>325.00</b>	<b>16,791,152.69</b>
<b>Equipment:</b>		
Instructional Equipment	-	-
Non-Instructional Equipment	-	51,607.00
<b>Total Equipment</b>	<b>-</b>	<b>51,607.00</b>
<b>Other Financing Use:</b>		
Contribution to SBB	-	2,041,376.00
<b>Total Other Financing Use</b>	<b>-</b>	<b>2,041,376.00</b>
<b>Total Expenditures</b>	<b>\$ 325.00</b>	<b>\$ 30,889,816.03</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2017**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 5,289,382.81	\$ 5,289,307.06	\$ 75.75
Other Salaries for Instruction	3,742,170.00	3,740,569.75	1,600.25
General Supplies	196,300.00	181,100.69	15,199.31
	<hr/>	<hr/>	<hr/>
Total Instruction	9,227,852.81	9,210,977.50	16,875.31
	<hr/>	<hr/>	<hr/>
Support Services:			
Salaries of Supervisors of Instruction	140,548.00	140,548.00	-
Salaries of Program Directors	411,832.00	411,832.00	-
Salaries of Other Professional Staff	916,341.00	916,340.40	0.60
Salaries of Secr. And Clerical Assistants	302,245.00	281,972.12	20,272.88
Other Salaries	1,302,135.90	1,302,135.90	-
Salaries of Community Parent Involvement Spec.	91,163.00	91,163.00	-
Salaries of Masters Teachers	646,614.00	645,432.21	1,181.79
Personal Services - Employee Benefits	6,373,088.29	4,218,844.29	2,154,244.00
Other Purchased Professional Services	27,800.00	20,702.50	7,097.50
Purchased Educational Services - Contracted Pre-K	3,736,720.00	3,695,205.00	41,515.00
Purchased property Services	24,000.00	15,000.00	9,000.00
Contracted Transportation Serv. (Bet. Home & Sch)	834,300.00	834,300.00	-
Supplies and Materials	183,430.00	161,308.91	22,121.09
	<hr/>	<hr/>	<hr/>
Total Support Services	14,990,217.19	12,734,784.33	2,255,432.86
	<hr/>	<hr/>	<hr/>
Facilities Acquisition and Construction Services:			
Instructional Equipment	8,800.00	-	8,800.00
Noninstructional Equipment	45,000.00	14,266.00	30,734.00
	<hr/>	<hr/>	<hr/>
Total Facilities Acquisition and Construction Services	53,800.00	14,266.00	39,534.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 24,271,870.00	\$ 21,960,027.83	\$ 2,311,842.17
	<hr/>	<hr/>	<hr/>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2017**

**CALCULATION OF BUDGET & CARRYOVER**

Total Revised 2016-2017 Preschool Education Aid Allocation	\$ 20,314,440.00
Add: Actual Preschool Education Aid Carryover (June 30, 2016)	6,067,107.00
Add: Budgeted Transfer from the General Fund, 2016-2017	<u>765,273.00</u>
 Total Preschool Education Aid Funds Available for 2017-2018 Budget	 27,146,820.00
Less: 2016-2017 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	 <u>(24,271,870.00)</u>
 Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2017	 2,874,950.00
Add: June 30, 2017 - Unexpended Preschool Education Aid Funds	<u>2,311,842.17</u>
 2016-2017 Carryover - Preschool Education Aid Funds	 <u><u>\$ 5,186,792.17</u></u>
 2016-2017 Preschool Education Aid Funds Carryover Budgeted in 2017-2018	 <u><u>\$ 2,947,344.00</u></u>

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**F. Capital Projects Fund**

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**EXHIBIT F-1**

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2017**

Fund Balance, July 1	\$	282,249.00
Fund Balance, June 30	\$	282,249.00
<u>Analysis of Balance</u>		
Fund Balance, Budgetary-Basis	\$	282,249.00
Less: Difference in Grant Revenue Recognized		(282,249.00)
Fund Balance, GAAP-Basis	\$	-

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 96,056,359.00	\$ -	\$ 96,056,359.00	\$ 96,056,359.00
Total Revenues and Other Financing Sources	<u>96,056,359.00</u>	<u>-</u>	<u>96,056,359.00</u>	<u>96,056,359.00</u>
Expenditures and Other Financing Uses:				
Construction Services	<u>95,774,110.00</u>	<u>-</u>	<u>95,774,110.00</u>	<u>96,056,359.00</u>
Total Expenditures and Other Financing Uses	<u>95,774,110.00</u>	<u>-</u>	<u>95,774,110.00</u>	<u>96,056,359.00</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 282,249.00</u>	<u>\$ -</u>	<u>\$ 282,249.00</u>	<u>\$ -</u>

## **H. Fiduciary Fund**

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2017**

	TRUST		AGENCY	
	PRIVATE- PURPOSE	SCHOLARSHIP FUND	STUDENT ACTIVITY FUND	AGENCY TOTALS
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 1,828,979.77	\$ 317,059.36	\$ 214,192.31	\$ 758,268.69
Total Assets	1,828,979.77	317,059.36	214,192.31	758,268.69
<b>LIABILITIES</b>				
Accounts Payable	4,821.86	-	-	313,639.83
Payable for Student Related Activities	-	-	214,192.31	214,192.31
Payroll Deductions & Withholdings	-	-	-	230,436.55
Total Liabilities	4,821.86	-	214,192.31	758,268.69
<b>NET POSITION</b>				
Restricted - Held in Trust for Unemployment Claims & Other Purposes	1,824,157.91	-		1,824,157.91
Restricted - Scholarships	-	317,059.36		317,059.36
Total Net Position	\$ 1,824,157.91	\$ 317,059.36	\$ 2,141,217.27	

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2017**

	UNEMPLOYMENT COMPENSATION TRUST	PRIVATE- PURPOSE SCHOLARSHIP FUND	TOTAL TRUST
<b>ADDITIONS</b>			
Contributions:			
Plan Member	\$ 189,065.60	\$ -	\$ 189,065.60
Other	-	6,383.45	6,383.45
Total Contributions	189,065.60	6,383.45	195,449.05
Investment Earnings:			
Interest	5,294.51	-	5,294.51
Net Investment Earnings	5,294.51	-	5,294.51
Total Additions	194,360.11	6,383.45	200,743.56
<b>DEDUCTIONS</b>			
Unemployment Claims	167,851.98	-	167,851.98
Scholarships Awarded	-	15,147.09	15,147.09
Total Deductions	167,851.98	15,147.09	182,999.07
Change in Net Position	26,508.13	(8,763.64)	17,744.49
Net Position - Beginning	1,797,649.78	325,823.00	2,123,472.78
Net Position - Ending	\$ 1,824,157.91	\$ 317,059.36	\$ 2,141,217.27

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
YEAR ENDED JUNE 30, 2017**

	<b>BALANCE JUNE 30, 2016</b>	<b>CASH RECEIPTS</b>	<b>CASH DISBURSEMENTS</b>	<b>BALANCE JUNE 30, 2017</b>
Elementary Schools:				
Early Childhood Center	\$ 513.00	\$ 2,721.84	\$ 2,739.36	\$ 495.48
Ceres School	6,804.00	10,168.44	14,027.90	2,945.54
James Flynn School	1,978.00	21,312.20	20,086.94	3,203.26
Pattern School	23,719.00	8,580.15	7,335.64	24,963.51
Dr. Herbert N. Richardson School	12,249.00	13,459.24	16,009.33	9,698.91
Wilentz School	10,303.00	16,486.87	18,789.39	8,000.48
<b>Total Elementary Schools</b>	<b>55,566.00</b>	<b>72,728.74</b>	<b>78,988.56</b>	<b>49,307.18</b>
Middle Schools:				
William C. McGinnis School	6,764.00	55,788.12	43,955.00	18,597.12
Samuel E. Shull School	16,370.00	20,861.17	24,828.24	12,402.93
<b>Total Middle Schools</b>	<b>23,134.00</b>	<b>76,649.29</b>	<b>68,783.24</b>	<b>31,000.05</b>
Secondary Education:				
Adult Education	18,005.00	1,577.78	469.72	19,113.06
9th Grade Academy Student Activity	-	1,010.28	-	1,010.28
Perth Amboy Adult School (PLA)	-	1,096.33	677.00	419.33
High School	90,376.00	154,380.47	131,414.06	113,342.41
<b>Total Secondary Education</b>	<b>108,381.00</b>	<b>158,064.86</b>	<b>132,560.78</b>	<b>133,885.08</b>
<b>Total All Schools</b>	<b>\$ 187,081.00</b>	<b>\$ 307,442.89</b>	<b>\$ 280,332.58</b>	<b>\$ 214,192.31</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
PAYROLL AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
YEAR ENDED JUNE 30, 2017**

	<b>BALANCE JUNE 30, 2016</b>	<b>CASH RECEIPTS</b>	<b>CASH DISBURSEMENTS</b>	<b>BALANCE JUNE 30, 2017</b>
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 1,284,100.00	\$ 183,358,013.76	\$ 184,098,037.38	\$ 544,076.38
<b>Total Assets</b>	<b>\$ 1,284,100.00</b>	<b>\$ 183,358,013.76</b>	<b>\$ 184,098,037.38</b>	<b>\$ 544,076.38</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 312,905.00	\$ -	\$ 734.83	\$ 313,639.83
Payroll Deductions & Withholdings	971,195.00	184,098,037.38	183,357,278.93	230,436.55
<b>Total Liabilities</b>	<b>\$ 1,284,100.00</b>	<b>\$ 184,098,037.38</b>	<b>\$ 183,358,013.76</b>	<b>\$ 544,076.38</b>

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## **I. Long-Term Debt**

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PERTH AMBOY PUBLIC SCHOOL DISTRICT  
LONG-TERM DEBT  
SCHEDULE OF SERIAL BONDS PAYABLE  
YEAR ENDED JUNE 30, 2017

ISSUE	DATE OF ISSUE	AMOUNT OF ISSUE	ANNUAL MATURITIES DATE	ANNUAL MATURITIES AMOUNT	INTEREST RATE	BALANCE	ISSUED	REFUNDED	RETIRED	BALANCE
						JUNE 30, 2016				JUNE 30, 2017
School Refunding	04/22/08	\$ 10,385,000.00	08/01/17	\$ 1,035,000.00	5.00%	\$ 4,215,000.00	\$ -	\$ -	\$ 970,000.00	\$ 3,245,000.00
			08/01/18	1,065,000.00	5.00%					
			08/01/19	1,145,000.00	5.00%					
School Refunding	10/18/11	5,970,000.00	07/15/17	1,020,000.00	2.50%	3,040,000.00	-	-	985,000.00	2,055,000.00
			07/15/18	1,035,000.00	3.00%					
Total						\$ 7,255,000.00	\$ -	\$ -	\$ 1,955,000.00	\$ 5,300,000.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**LONG-TERM DEBT**  
**SCHEDULE OF OBLIGATIONS UNDER CERTIFICATE OF PARTICIPATION**  
**YEAR ENDED JUNE 30, 2017**

PURPOSE	INTEREST RATE	ORIGINAL ISSUE	AMOUNT OUTSTANDING JUNE 30, 2016	ISSUED	RETIRED	AMOUNT OUTSTANDING JUNE 30, 2017
2010 - Refunding COP	2.25-4.25%	\$ 20,830,000.00	\$ 4,045,000.00	-	\$ 2,895,000.00	\$ 1,150,000.00
			<u>\$ 4,045,000.00</u>	<u>-</u>	<u>\$ 2,895,000.00</u>	<u>\$ 1,150,000.00</u>

EXHIBIT I-3

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 YEAR ENDED JUNE 30, 2017

	JUNE 30, 2017			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Revenues:				
Local Sources:				
Local Tax Levy	\$ 2,231,145.00	\$ -	\$ 2,231,145.00	\$ -
State Sources:				
Debt Service Aid Type II	2,993,493.00	-	2,993,493.00	-
Total Revenues	5,224,638.00	-	5,224,638.00	-
Expenditures:				
Regular Debt Service:				
Interest on Bonds	249,282.00	-	249,282.00	0.24
Redemption of Bond Principal	1,955,000.00	-	1,955,000.00	-
Interest on Certificate of Participation	125,356.00	-	125,356.00	-
Redemption of Certificate of Participation Principal	2,895,000.00	-	2,895,000.00	-
Total Regular Debt Service	5,224,638.00	-	5,224,638.00	0.24
Total Expenditures	5,224,638.00	-	5,224,638.00	0.24
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	0.24
Fund Balance, July 1,	1.00	-	1.00	-
Fund Balance, June 30	\$ 1.00	\$ -	\$ 1.00	\$ 1.24

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**STATISTICAL SECTION (Unaudited)**

Third Section

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**Financial Trends Information**

Financial trends information is intended to assist the user in understanding and assessing how the School District's financial position has changed over time. Please refer to the following exhibits for a historical view of the School District's financial performance. The Exhibits are presented for the last ten fiscal years.

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST NINE FISCAL YEARS**  
*(Accrual Basis of Accounting)*

	<b>FISCAL YEAR ENDING JUNE 30,</b>								
	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
<b>Governmental Activities:</b>									
Net Investment in									
Capital Assets	\$ 178,522,770.90	\$ 158,558,241.00	\$ 144,047,718.00	\$ 132,769,140.00	\$ 126,875,569.00	\$ 117,858,272.00	\$ 116,332,462.00	\$ 114,534,631.00	\$ 109,814,529.00
Restricted	80,764,547.11	91,440,927.00	97,201,972.00	93,609,308.00	97,258,862.00	73,669,451.00	16,321,207.00	19,663,346.00	25,455,684.00
Unrestricted (Deficit)	(86,775,009.31)	(56,984,874.00)	(55,740,894.00)	9,719,270.00	(18,722,881.00)	(20,842,662.00)	(9,988,850.00)	(19,285,068.00)	(19,117,549.00)
<b>Total Governmental Activities</b>	<b>\$ 172,512,308.70</b>	<b>\$ 193,014,294.00</b>	<b>\$ 185,508,796.00</b>	<b>\$ 236,097,718.00</b>	<b>\$ 205,411,550.00</b>	<b>\$ 170,685,061.00</b>	<b>\$ 122,664,819.00</b>	<b>\$ 114,912,909.00</b>	<b>\$ 116,152,664.00</b>
<b>Business-Type Activities:</b>									
Net Investment in Capital Assets	\$ 166,963.00	\$ 220,702.00	\$ 274,441.00	\$ 290,906.00	\$ 333,832.00	\$ 368,745.00	\$ 176,172.00	\$ 119,563.00	\$ 140,093.00
Unrestricted (Deficit)	289,919.65	329,049.00	604,589.00	652,505.00	351,625.00	532,488.00	572,999.00	591,246.00	373,910.00
<b>Total Business-Type Activities</b>	<b>\$ 456,882.65</b>	<b>\$ 549,751.00</b>	<b>\$ 879,030.00</b>	<b>\$ 943,411.00</b>	<b>\$ 685,457.00</b>	<b>\$ 901,233.00</b>	<b>\$ 749,171.00</b>	<b>\$ 710,809.00</b>	<b>\$ 514,003.00</b>
<b>District-Wide:</b>									
Net Investment in Capital Assets	\$ 178,689,733.90	\$ 158,778,943.00	\$ 144,322,159.00	\$ 133,060,046.00	\$ 127,209,401.00	\$ 118,227,017.00	\$ 116,508,834.00	\$ 114,654,194.00	\$ 109,954,622.00
Restricted	80,764,547.11	91,440,927.00	97,201,972.00	93,609,308.00	97,258,862.00	73,669,451.00	16,321,207.00	19,663,346.00	25,455,684.00
Unrestricted (Deficit)	(86,485,089.66)	(56,655,825.00)	(55,136,305.00)	10,371,775.00	(18,722,881.00)	(20,310,174.00)	(9,415,851.00)	(18,693,822.00)	(18,743,639.00)
<b>Total District Net Position</b>	<b>\$ 172,969,191.35</b>	<b>\$ 193,564,045.00</b>	<b>\$ 186,387,826.00</b>	<b>\$ 237,041,129.00</b>	<b>\$ 205,745,382.00</b>	<b>\$ 171,586,294.00</b>	<b>\$ 123,414,190.00</b>	<b>\$ 115,623,718.00</b>	<b>\$ 116,666,667.00</b>

Source: CAFR Schedule A-1

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
CHANGES IN NET POSITION - (ACCURAL BASIS OF ACCOUNTING)  
LAST NINE FISCAL YEARS

	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>FISCAL YEAR ENDING JUNE 30,</b>									
Expenses:									
Governmental Activities									
Instruction:									
Regular	\$ 101,805,750.24	\$ 114,310,111.00	\$ 107,235,305.00	\$ 89,048,550.00	\$ 89,205,663.00	\$ 89,907,692.00	\$ 80,141,240.00	\$ 81,428,413.00	\$ 76,838,290.00
Special Education	20,382,063.84	14,233,875.00	13,359,599.00	11,093,855.00	10,895,838.00	10,585,779.00	10,395,156.00	10,518,609.00	9,954,924.00
Other Instruction	16,687,053.66	10,608,509.00	9,955,512.00	8,267,090.00	7,671,302.00	3,632,370.00	3,391,348.00	3,271,008.00	2,961,710.00
Vocational	-	72,519.00	68,055.00	56,513.00	29,351.00	-	-	-	-
Other Instruction	-	1,245,998.00	1,169,302.00	970,992.00	881,064.00	-	-	-	-
Support Services:									
Tuition	14,777,372.11	13,013,012.00	12,212,008.00	10,140,892.00	10,320,304.00	2,776,661.00	2,747,958.00	2,587,266.00	2,358,749.00
Student and Instruction Related Services	-	39,845,920.00	35,610,800.00	34,275,828.00	32,826,546.00	-	-	-	-
School Administration Services	-	8,954,004.00	8,430,377.00	6,808,269.00	7,165,684.00	-	-	-	-
Educational Media Services/School Library	41,773,657.54	-	-	-	-	5,695,645.00	4,850,056.00	6,587,572.00	7,725,115.00
School Administrative Services	6,744,078.21	-	-	-	-	-	-	-	-
General Administrative Services	3,270,261.46	3,637,696.00	2,484,890.00	2,680,893.00	2,782,265.00	660,671.00	694,793.00	781,386.00	658,427.00
Central Services	1,502,395.88	2,103,571.00	2,052,209.00	1,732,514.00	1,644,395.00	775,456.00	838,566.00	1,350,623.00	758,914.00
Plant Operations & Maintenance	23,085,381.90	22,859,224.00	21,902,232.00	18,314,939.00	17,636,584.00	-	-	-	-
Administration Technology	3,793,343.88	3,520,280.00	2,874,938.00	2,480,049.00	2,394,618.00	-	-	-	-
Pupil Transportation	10,865,494.25	6,476,031.00	5,781,693.00	5,508,074.00	5,898,932.00	1,378,043.00	1,496,058.00	1,162,403.00	1,128,848.00
Special Schools	2,493,396.71	2,432,326.00	2,525,895.00	2,419,218.00	2,313,817.00	2,939,057.00	2,919,370.00	2,327,790.00	2,721,289.00
Charter Schools	7,165,744.00	5,944,761.00	5,762,704.00	5,994,263.00	4,072,273.00	1,174,591.00	999,079.00	1,389,447.00	1,458,312.00
Interest & Other Charges	10,890,206.52	571,572.00	728,347.00	1,430,946.00	1,064,954.00	92,182.00	125,817.00	160,945.00	196,235.00
Capital Outlay	-	-	-	-	-	494,258.00	475,800.00	474,745.00	474,220.00
Total Governmental Activities Expenses	265,236,200.20	249,831,409.00	232,153,866.00	201,222,885.00	196,803,590.00	120,112,405.00	109,075,241.00	112,040,207.00	107,235,033.00
Business-Type Activities:									
Food Service	7,314,060.00	7,437,903.00	6,857,322.00	6,249,365.00	6,282,080.00	1,021,165.00	991,251.00	1,128,573.00	1,080,152.00
Total Business-Type Activities Expense	7,314,060.00	7,437,903.00	6,857,322.00	6,249,365.00	6,282,080.00	1,021,165.00	991,251.00	1,128,573.00	1,080,152.00
Total District Expenses	\$ 272,550,260.20	\$ 257,269,312.00	\$ 239,011,188.00	\$ 207,472,250.00	\$ 203,085,670.00	\$ 121,133,570.00	\$ 110,066,492.00	\$ 113,168,780.00	\$ 108,315,185.00
Program Revenues:									
Capital Grants & Contributions	-	645,941.00	104,178.00	27,798.00	60,249.00	-	-	-	-
Operating Grants & Contributions	\$ 28,810,033.03	\$ 28,647,862.00	\$ 26,772,443.00	\$ 29,122,924.00	\$ 29,787,123.00	\$ 4,885,775.00	\$ 4,795,586.00	\$ 6,372,429.00	\$ 5,504,799.00
Total Governmental Activities Program Revenues	28,810,033.03	29,293,803.00	26,876,621.00	29,150,722.00	29,847,372.00	4,885,775.00	4,795,586.00	6,372,429.00	5,504,799.00
Business-Type Activities:									
Charges for Services:									
Food Service	603,127.77	773,152.00	761,299.00	553,127.00	627,403.00	191,375.00	197,230.00	283,936.00	276,743.00
Operating Grants & Contributions	6,618,064.33	6,335,472.00	6,031,642.00	5,954,192.00	5,438,901.00	706,206.00	663,005.00	732,979.00	687,543.00
Total Business Type Activities Program Revenues	7,221,192.10	7,108,624.00	6,792,941.00	6,507,319.00	6,066,304.00	897,581.00	860,235.00	1,016,915.00	964,286.00

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
CHANGES IN NET POSITION - (ACCURAL BASIS OF ACCOUNTING)  
LAST NINE FISCAL YEARS**

	FISCAL YEAR ENDING JUNE 30,								
	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total District Program Revenues	\$ 36,031,225.13	\$ 36,402,427.00	\$ 33,669,562.00	\$ 35,658,041.00	\$ 35,913,676.00	\$ 5,783,356.00	\$ 5,655,821.00	\$ 7,389,344.00	\$ 6,469,085.00
Net (Expense)/Revenue:									
Governmental Activities	\$ (236,426,167.17)	\$ (220,537,606.00)	\$ (205,277,245.00)	\$ (172,072,163.00)	\$ (166,956,218.00)	\$ (115,226,630.00)	\$ (104,279,655.00)	\$ (105,667,778.00)	\$ (101,730,234.00)
Business-Type Activities	(92,867.90)	(329,279.00)	(64,381.00)	257,954.00	(215,776.00)	(123,584.00)	(131,016.00)	(111,658.00)	(115,866.00)
Total District-Wide Net Expense	\$ (236,519,035.07)	\$ (220,866,885.00)	\$ (205,341,626.00)	\$ (171,814,209.00)	\$ (167,171,994.00)	\$ (115,350,214.00)	\$ (104,410,671.00)	\$ (105,779,436.00)	\$ (101,846,100.00)
General Revenues & Other Changes in Net Position:									
Governmental Activities:									
Property Taxes Levied for General Purposes, Net	\$ 22,762,553.00	\$ 21,762,552.00	\$ 21,762,734.00	\$ 21,762,553.00	\$ 21,762,553.00	\$ 4,384,433.00	\$ 4,352,386.00	\$ 4,286,910.00	\$ 4,241,088.00
Taxes Levied for Debt Service	2,231,145.00	2,223,847.00	2,312,316.00	2,138,483.00	2,249,546.00	430,654.00	450,609.00	369,120.00	379,616.00
Grants & Contributions	186,058,251.08	201,519,960.00	193,739,386.00	175,926,685.00	175,698,719.00	33,222,155.00	31,283,072.00	32,301,985.00	30,545,264.00
Miscellaneous Income	1,047,961.93	2,536,745.00	1,601,461.00	1,139,969.00	1,971,889.00	401,271.00	449,411.00	1,723.00	369,442.00
Special Item	-	-	-	1,790,641	-	-	-	-	-
Cancellation of Accounts Payable	3,824,271.10	-	-	-	-	-	-	-	-
Total Governmental Activities	215,924,182.11	228,043,104.00	219,415,897.00	202,758,331.00	201,682,707.00	38,438,513.00	36,535,478.00	36,959,738.00	35,535,410.00
Total District-Wide	\$ 215,924,182.11	\$ 228,043,104.00	\$ 219,415,897.00	\$ 202,758,331.00	\$ 201,682,707.00	\$ 38,438,513.00	\$ 36,535,478.00	\$ 36,959,738.00	\$ 35,535,410.00
Change in Net Position:									
Governmental Activities	\$ (20,501,985.06)	\$ 7,505,498.00	\$ 14,138,652.00	\$ 30,686,168.00	\$ 34,726,489.00	\$ (76,788,117.00)	\$ (67,744,177.00)	\$ (68,708,040.00)	\$ (66,194,824.00)
Business-Type Activities	(92,867.90)	(329,279.00)	(64,381.00)	257,954.00	(215,776.00)	(123,584.00)	(131,016.00)	(111,658.00)	(115,866.00)
Total District	\$ (20,594,852.96)	\$ 7,176,219.00	\$ 14,074,271.00	\$ 30,944,122.00	\$ 34,510,713.00	\$ (76,911,701.00)	\$ (67,875,193.00)	\$ (68,819,698.00)	\$ (66,310,690.00)

Source: CAFR Schedule A-2

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
FUND BALANCES - GOVERNMENTAL FUNDS  
LAST NINE FISCAL YEARS  
(Modified Accrual Basis of Accounting)**

	FISCAL YEAR ENDING JUNE 30,								
	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Fund:									
Restricted	\$ 80,297,614.24	\$ 91,027,913.00	\$ 96,833,950.00	\$ 93,252,707.00	\$ 96,901,051.00	\$ 73,211,766.00	\$ 16,003,807.00	\$ 19,453,991.00	\$ 25,242,507.00
Committed	-	-	-	-	-	-	-	-	-
Assigned	24,825,420.69	35,563,616.00	27,204,461.00	20,045,171.00	-	-	-	-	-
Unassigned	-	-	-	-	(9,204,476.00)	(12,026,725.00)	(1,658,591.00)	(9,238,463.00)	(8,377,477.00)
<b>Total General Fund</b>	<b>\$ 105,123,034.93</b>	<b>\$ 126,591,529.00</b>	<b>\$ 124,038,411.00</b>	<b>\$ 113,297,878.00</b>	<b>\$ 87,696,575.00</b>	<b>\$ 61,185,041.00</b>	<b>\$ 14,345,216.00</b>	<b>\$ 10,215,528.00</b>	<b>\$ 16,865,030.00</b>
All Other Governmental Funds:									
Reserved	\$ -	\$ 1.00	\$ 14,200.00	\$ 14,200.00	\$ 108,752.00	\$ 109,892.00	\$ 1,140.00	\$ 282,528.00	\$ 310,212.00
Nonspendable	466,931.63	413,014.00	368,022.00	356,601.00	357,811.00	347,793.00	316,260.00	-	-
Unassigned, Reported in:									
Capital Projects Fund	-	-	-	-	-	-	-	(6,877.00)	(40,836.00)
Debt Service Fund	1.24	-	-	-	-	-	-	493,219.00	89,070.00
Special Revenue Fund	(2,038,401.00)	(2,080,143.00)	(2,031,444.00)	(2,031,444.00)	(2,041,184.00)	(2,021,704.00)	(2,032,835.00)	(1,824,125.00)	(1,648,762.00)
<b>Total All Other Governmental Funds</b>	<b>\$ (1,571,468.13)</b>	<b>\$ (1,667,128.00)</b>	<b>\$ (1,649,222.00)</b>	<b>\$ (1,660,643.00)</b>	<b>\$ (1,574,621.00)</b>	<b>\$ (1,564,019.00)</b>	<b>\$ (1,715,435.00)</b>	<b>\$ (1,055,255.00)</b>	<b>\$ (1,290,316.00)</b>

Source: CAFR Schedule B-1

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
LAST NINE FISCAL YEARS  
(Modified Accrual Basis of Accounting)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Revenues</b>									
Tax Levy	\$ 24,993,698.00	\$ 23,986,399.00	\$ 24,075,050.00	\$ 23,901,036.00	\$ 24,012,099.00	\$ 24,031,383.00	\$ 23,585,709.00	\$ 21,563,901.00	\$ 20,066,646.00
Interest Earnings	-	68,881.00	37,237.00	32,553.00	34,364.00	96,774.00	157,802.00	267,499.00	696,508.00
Miscellaneous	1,085,627.93	2,514,114.00	1,669,314.00	1,125,151.00	2,012,653.00	1,864,104.00	1,017,895.00	1,915,864.00	664,679.00
State Sources	205,548,619.43	202,405,395.00	197,593,131.00	196,383,240.00	197,131,405.00	189,146,231.00	152,333,453.00	123,201,768.00	149,650,682.00
Federal Sources	9,281,998.68	7,873,692.00	7,799,050.00	8,676,432.00	8,319,311.00	14,403,942.00	10,564,399.00	32,263,028.00	8,289,208.00
<b>Total Revenues</b>	<b>240,909,944.04</b>	<b>236,848,481.00</b>	<b>231,173,782.00</b>	<b>230,118,412.00</b>	<b>231,509,832.00</b>	<b>229,542,434.00</b>	<b>187,659,258.00</b>	<b>179,212,060.00</b>	<b>179,367,723.00</b>
<b>Expenditures</b>									
Instruction:									
Regular Instruction	64,257,856.41	58,728,377.00	55,742,349.00	54,146,039.00	53,567,753.00	50,421,606.00	48,686,233.00	50,414,066.00	47,028,995.00
Special Education Instruction	12,864,771.67	12,217,769.00	11,538,903.00	11,093,855.00	10,895,838.00	10,585,779.00	10,395,156.00	10,519,609.00	9,954,924.00
Other Special Instruction	-	9,225,289.00	9,111,468.00	8,267,090.00	7,671,302.00	7,296,198.00	7,033,663.00	7,463,986.00	7,163,887.00
Vocational Education	-	66,027.00	66,414.00	56,513.00	29,351.00	120,763.00	87,208.00	90,427.00	82,853.00
Other Instruction	10,532,551.41	9,144,854.00	9,036,450.00	9,709,992.00	8,810,640.00	8,302,700.00	7,986,624.00	9,290,882.00	8,990,844.00
Support Services:									
Tuition	10,897,474.69	9,448,307.00	11,220,681.00	10,140,892.00	10,320,304.00	10,461,514.00	9,708,247.00	8,750,380.00	7,945,060.00
Attendance & Social Work Services	930,941.96	-	-	-	-	-	-	-	-
Health Services	1,774,804	-	-	-	-	-	-	-	-
Student & Instruction Related Services	28,099,959.37	29,678,224.00	27,282,005.00	28,653,290.00	27,346,199.00	25,183,655.00	27,578,605.00	26,819,291.00	24,701,470.00
General Administration	2,411,632.54	2,516,559.00	1,757,661.00	2,099,112.00	2,183,440.00	2,030,153.00	1,964,479.00	1,931,130.00	1,946,544.00
School Administration	4,973,375.58	4,588,644.00	4,538,684.00	4,342,428.00	4,502,337.00	3,996,712.00	3,954,118.00	4,345,711.00	4,214,057.00
Central Services	1,107,932	1,147,411.00	1,146,869.00	1,145,728.00	1,071,645.00	1,038,422.00	1,016,385.00	1,007,731.00	1,022,068.00
Administration Information Technology	2,797,376.19	2,129,501.00	1,727,186.00	1,718,343.00	1,649,151.00	1,582,662.00	1,121,069.00	1,231,157.00	1,286,253.00
Plant Operations & Maintenance	17,024,161.20	15,317,143.00	14,610,115.00	13,959,440.00	13,132,188.00	11,671,806.00	12,616,214.00	12,377,632.00	12,247,157.00
Pupil Transportation	8,012,686.40	5,154,528.00	4,790,079.00	4,822,867.00	5,096,364.00	4,728,915.00	4,629,773.00	4,915,375.00	5,003,283.00
Unallocated Benefits	43,837,446.78	-	-	-	-	-	-	-	-
On-Behalf - Pension	20,011,255.60	-	-	-	-	-	-	-	-
Employee Benefits	-	53,237,217.00	49,490,847.00	44,724,822.00	44,406,673.00	41,242,754.00	44,723,287.00	42,476,355.00	40,591,184.00
Special Schools	2,493,396.71	2,432,326.00	2,525,895.00	2,419,218.00	2,313,817.00	2,077,171.00	2,019,970.00	1,927,394.00	1,583,858.00
Charter Schools	-	5,944,761.00	5,762,704.00	5,994,263.00	4,072,273.00	2,687,369.00	1,097,752.00	29,967.00	37,266.00
Capital Outlay	21,689,044.90	16,325,532.00	12,966,245.00	6,590,767.00	10,606,173.00	1,202,491.00	1,352,634.00	4,928,290.00	12,038,997.00
Debt Service:									
Principal	4,850,000.00	4,700,000	4,540,000	4,420,000	4,320,000	4,080,000	3,915,000	3,755,000	3,530,000
Interest and Other Charges	374,637.76	540,800	700,088	828,113	963,275	1,220,243	1,397,900	2,116,343	1,884,593
<b>Total Expenditures</b>	<b>258,941,305.34</b>	<b>234,313,269.00</b>	<b>220,421,838.00</b>	<b>206,393,772.00</b>	<b>205,029,147.00</b>	<b>182,458,483.00</b>	<b>184,096,317.00</b>	<b>186,028,926.00</b>	<b>183,153,293.00</b>
Other Financing Sources/(Uses):									
Transfer to Charter Schools	(7,165,744.00)	-	-	-	-	-	-	(161,120.00)	144,571.00
Unrealized Gains (Loss) on Investment	-	-	-	-	-	5,918,411.00	(93,433.00)	21,020,860.00	-
Proceeds from refunding	-	-	-	-	-	(5,827,364.00)	-	(20,457,315.00)	-
Payment to Escrow Agent	-	-	-	-	-	-	-	-	-
Insurance Recovery Related to Other Costs of Super	-	-	-	-	20,247.00	-	-	-	-
Cancellation of Accounts Payable	3,824,271.10	-	-	-	-	-	-	-	-
Transfer In	2,806,649.00	2,789,340.00	2,391,410.00	1,840,616.00	1,939,558.00	1,846,777.00	1,898,536.00	1,848,462.00	2,222,987.00
Transfer Out	(2,806,649.00)	(2,789,340.00)	(2,391,410.00)	(1,840,616.00)	(1,939,558.00)	(2,030,534.00)	(1,898,536.00)	(1,848,462.00)	(2,222,987.00)
<b>Total Other Financing Sources/(Uses)</b>	<b>(3,341,472.90)</b>	<b>-</b>	<b>-</b>	<b>20,247.00</b>	<b>20,247.00</b>	<b>(92,710.00)</b>	<b>(93,433.00)</b>	<b>402,425.00</b>	<b>144,571.00</b>
<b>Net Change in Fund Balances</b>	<b>\$(21,372,834.20)</b>	<b>\$ 2,535,212.00</b>	<b>\$ 10,751,944.00</b>	<b>\$ 23,724,640.00</b>	<b>\$ 26,500,932.00</b>	<b>\$ 46,991,241.00</b>	<b>\$ 3,469,508.00</b>	<b>\$(6,414,441.00)</b>	<b>\$(3,640,999.00)</b>

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND - OTHER LOCAL REVENUE BY SOURCE  
LAST NINE FISCAL YEARS  
(Modified Accrual Basis of Accounting)**

<b>FISCAL YEAR ENDING JUNE 30,</b>	<b>INSURANCE REFUNDS/ SETTLEMENTS</b>	<b>CANCELLATION OF PRIOR YEAR LIABILITIES</b>	<b>INTEREST ON INVESTMENTS</b>	<b>TUITION</b>	<b>PRIOR YEAR REFUND</b>	<b>MISCELLANEOUS</b>	<b>TOTAL</b>
2017	\$ -	\$ 3,824,271.10	\$ -	\$ -	\$ -	\$ 994,044.30	\$ 4,818,315.40
2016	5,736.00	921,557.00	68,881.00	52,411.00	440,768.00	1,002,205.00	2,491,558.00
2015	248.00	664,545.00	37,237.00	-	482,385.00	405,431.00	1,589,846.00
2014	570,705.00	-	32,553.00	-	224,650.00	293,271.00	1,121,179.00
2013	1,353,923.00	-	34,364.00	63,437.00	300,854.00	189,046.00	1,941,624.00
2012	411,779.00	507,102.00	96,774.00	41,153.00	302,248.00	477,497.00	1,836,553.00
2011	-	89,744.00	157,802.00	-	332,838.00	421,291.00	1,001,675.00
2010	30,669.00	529,287.00	267,499.00	130,140.00	295,888.00	529,833.00	1,783,316.00
2009	-	-	696,508.00	97,772.00	281,974.00	270,460.00	1,346,714.00
<b>Total</b>	<b>\$ 2,373,060.00</b>	<b>\$ 6,536,506.10</b>	<b>\$ 1,391,618.00</b>	<b>\$ 384,913.00</b>	<b>\$ 2,661,605.00</b>	<b>\$ 4,583,078.30</b>	<b>\$ 17,930,780.40</b>

Source: District Records



**Revenue Capacity Information**

Revenue capacity information is intended to assist users in understanding and assessing the factors affecting the School District's ability to generate revenues. Please refer to the following exhibits for a historical view of these factors and how they relate to the School District's ability to generate revenues.

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**EXHIBIT J-6**

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY,  
 LAST TEN FISCAL YEARS**

<b>FISCAL YEAR ENDED <u>JUNE 30,</u></b>	<b>NET ASSESSED VALUATIONS <u>TAXABLE</u></b>	<b>ESTIMATED FULL CASH <u>VALUATIONS</u></b>	<b>PERCENTAGE OF ASSESSED TO ESTIMATED <u>FULL CASH VALUATIONS</u></b>
2017	\$ 3,239,648,345.00	\$ 3,264,101,142.00	99.25%
2016	3,238,323,149.00	3,074,156,692.00	105.34%
2015	3,207,480,830.00	3,206,794,805.00	100.02%
2014	3,181,032,187.00	3,204,095,668.00	99.28%
2013	3,251,554,115.00	3,201,759,030.00	101.56%
2012	3,435,096,558.00	3,244,494,494.00	105.87%
2011	3,504,572,359.00	3,724,001,924.00	94.11%
2010	3,641,458,671.00	3,737,181,201.00	97.44%
2009	3,616,696,812.00	3,345,806,221.00	108.10%
2008	3,606,671,455.00	3,461,260,642.00	104.20%

Source: Middlesex County Board of Taxation

Real property is required to be assessed at some percentage of true value (fair or market value)  
 Reassessment occurs when ordered by the County Board of Taxation

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

Note: There was a property revaluation in 2009

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS  
(Rate per \$100 of Assessed Value)**

<b>FISCAL YEAR ENDED JUNE 30,</b>	<b>SCHOOL DISTRICT DIRECT RATE</b>		<b>OVERLAPPING RATES</b>		<b>TOTAL DIRECT AND OVERLAPPING TAX RATE</b>
	<b>BASIC RATE</b>	<b>GENERAL OBLIGATION DEBT SERVICE</b>	<b>CITY OF PERTH AMBOY</b>	<b>MIDDLESEX COUNTY</b>	
2017	0.723	0.075	1.758	0.401	2.957
2016	0.684	0.071	1.727	0.338	2.820
2015	0.693	0.056	1.757	0.394	2.900
2014	0.683	0.072	1.765	0.398	2.918
2013	0.668	0.069	1.738	0.362	2.837
2012	0.633	0.066	1.629	0.322	2.650
2011	0.627	0.053	1.631	0.344	2.655
2010	0.570	0.051	1.516	0.323	2.460
2009	0.526	0.050	1.475	0.322	2.373
2008	0.495	0.048	1.329	0.305	2.177

Source: Municipal Tax Collector, Middlesex County Board of Taxation.

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 PRINCIPAL PROPERTY TAX PAYERS,  
 CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2017		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE

DATA NOT AVAILABLE

Total	\$ -		0.000%
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Taxpayer	2008		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE

DATA NOT AVAILABLE

Total	\$ -		-
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Source: Municipal Tax Assessor

**PERTH AMBOY PUBLIC 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		COLLECTIONS IN SUBSEQUENT YEARS
		AMOUNT	PERCENTAGE OF LEVY	
2017	\$ 24,993,698.00	\$ 24,993,698.00	100.00%	\$ -
2016	23,986,399.00	23,986,399.00	100.00%	-
2015	24,075,000.00	24,075,000.00	100.00%	869,154.00
2014	23,901,036.00	23,901,036.00	100.00%	750,879.00
2013	24,012,099.00	24,012,099.00	100.00%	820,038.00
2012	24,031,383.00	24,031,383.00	100.00%	853,014.00
2011	23,585,709.00	23,585,709.00	100.00%	854,654.00
2010	21,563,901.00	21,563,901.00	100.00%	897,030.00
2009	20,066,646.00	20,066,646.00	100.00%	688,377.00
2008	19,060,222.00	19,060,222.00	100.00%	32,601.00

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

a. School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

**Debt Capacity Information**

Debt capacity information is intended to assist users in understanding and assessing the School District's debt burden and its ability to issue additional debt. Please refer to the following exhibits for historical view of the School District's outstanding debt and its debt capacity.

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30,	GOVERNMENTAL ACTIVITIES		TOTAL DISTRICT	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF PARTICIPATION			
2017	\$ 5,300,000.00	\$ 1,150,000.00	\$ 6,450,000.00	0.24%	245
2016	7,255,000.00	4,045,000.00	11,300,000.00	0.17%	218
2015	9,165,000.00	6,835,000.00	16,000,000.00	0.28%	309
2014	11,015,000.00	9,525,000.00	20,540,000.00	0.28%	397
2013	12,810,000.00	12,150,000.00	24,960,000.00	0.29%	482
2012	14,565,000.00	14,715,000.00	29,280,000.00	0.31%	579
2011	15,765,000.00	17,190,000.00	32,955,000.00	0.48%	677
2010	17,290,000.00	19,580,000.00	36,870,000.00	0.58%	757
2009	18,760,000.00	21,210,000.00	39,970,000.00	0.70%	810
2008	20,280,000.00	23,220,000.00	43,500,000.00	0.85%	890

**Note:** Details regarding the district's outstanding debt can be found in the notes to the financial statements.  
See Exhibit J-14 for personal income and population data.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS**

<b>FISCAL YEAR ENDED JUNE 30,</b>	<b>ESTIMATED SCHOOL DISTRICT POPULATION</b>	<b>NET ASSESSED VALUATION TAXABLE</b>	<b>NET GENERAL BONDED DEBT OUTSTANDING</b>	<b>PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY</b>	<b>PER CAPITA</b>
2017	7,685,000	\$ 3,239,648,345.00	\$ 6,450,000.00	0.20%	245
2016	7,255,000	3,238,323,149.00	11,300,000	0.35%	218
2015	9,165,000	3,207,480,830.00	16,000,000	0.50%	309
2014	11,015,000	3,181,032,187.00	20,540,000	0.65%	397
2013	1,281,000	3,251,554,115.00	24,960,000	0.77%	482
2012	14,565,000	3,435,096,558.00	29,280,000	0.85%	579
2011	157,650,000	3,504,572,359.00	32,955,000	0.94%	677
2010* Census	17,290,000	3,641,458,671.00	36,870,000	1.01%	757
2009	18,760,000	3,616,696,812.00	39,970,000	1.11%	810
2008	2,028,000	3,606,671,455.00	43,500,000	1.21%	890

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

See Exhibit J-6 for property tax data.

Population data can be found in Exhibit J-14.

\* 2010 Census

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2016**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
City of Perth Amboy	\$ 116,606,896.00	100.000%	\$ 116,606,896.00
Middlesex County General Obligation Debt	530,689,269.00	2.995%	
Other Debt:			
County of Middlesex - Township's Share (%)	154,687,010.00	5.164%	7,988,037.20
Subtotal, Overlapping Debt			124,594,933.20
Perth Amboy School District Direct Debt			<u>6,450,000.00</u>
Total Direct & Overlapping Debt			<u><u>\$ 131,044,933.20</u></u>

Sources: Middlesex County Office of the Treasurer, City of Perth Amboy

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 Perth Amboy. 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.

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 governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
LEGAL DEBT MARGIN INFORMATION  
LAST NINE FISCAL YEARS  
(Dollars in Thousands)**

	2016	2015	2014	2013	2012	2011	2010	2009
Debt Limit	\$ 123,948,131.00	\$ 128,159,338.00	\$ 128,671,323.00	\$ 135,603,406.00	\$ 142,520,821.00	\$ 144,316,059.00	\$ 140,589,974.00	\$ 127,837,742.00
Total Net Debt Applicable to Limit	11,300,000.00	16,000,000.00	20,540,000.00	24,960,000.00	29,280,000.00	32,955,000.00	36,870,000.00	39,970,000.00
Legal Debt Margin	\$ 112,648,131.00	\$ 112,159,338.00	\$ 108,131,323.00	\$ 110,643,406.00	\$ 113,240,821.00	\$ 111,361,059.00	\$ 103,719,974.00	\$ 87,867,742.00
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	9.12%	12.48%	15.96%	18.41%	20.54%	22.84%	26.23%	31.27%

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

	Equalized Valuation Basis
2016	\$ 3,202,852,120.00
2015	2,984,011,738.00
2014	3,109,245,998.00
	<u>\$ 9,296,109,856.00</u>
Average Equalized Valuation of Taxable Property	<u>\$ 3,098,703,285.33</u>
Debt Limit (4% of Average Equalization Value)	\$ 123,948,131.41
Net Bonded School Debt	<u>6,450,000.00</u>
Legal Debt Margin	<u>\$ 117,498,131.41</u>

Source: Equalized valuation bases were obtained from the Middlesex County Board of Taxation

### **Demographic and Economic Information**

Demographic and economic information is intended (1) to assist users in understanding the socioeconomic environment within the School District operates and (2) to provide information that facilitates comparisons of financial statement information over time and among school districts.

Please refer to the following exhibits for a historical view of the demographic and economic statistics and factors prevalent in the location in which the School District operates.

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST NINE FISCAL YEARS**

<b>YEAR</b>	<b>POPULATION (a)</b>	<b>PER CAPITA PERSONAL INCOME (c)</b>	<b>UNEMPLOYMENT RATE (d)</b>
2017	51,744	2,347,753,536	5.90%
2016	51,744	2,347,753,536	6.90%
2015	51,744	2,347,753,536	8.40%
2014	51,744	2,347,753,536	10.00%
2013	51,744	2,347,753,536	15.10%
2012	51,744	2,347,753,536	14.50%
2011	50,535	2,438,616,960	14.40%
2010	48,711	2,360,242,794	14.20%
2009	48,711	2,360,242,794	8.90%
2008	49,368	2,367,936,120	8.90%

\* 2010 Census

**Source:** U.S. Department of Commerce, Bureau of Economic Analysis. These numbers are estimated by the Bureau and may be revised from year to year.

a Population information provided by the NJ Dept of Labor and Workforce Development. These numbers are estimated by the Department and may be revised from year to year.

b Personal income has been estimated based upon the county population and per capita personal income presented.

c Per capita personal income by county estimated based upon the 2000 Census published by the US Bureau of Economic Analysis.

d Unemployment data provided by the NJ Dept of Labor and Workforce Development. Note that that there is recent revised data for the years 2004 through 2001 due to the new unemployment estimation procedure.

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

	2017	
	EMPLOYEES	RANK
<b>DATA NOT AVAILABLE</b>		
Total	<u>0</u>	

Source: Middlesex County Department of Economic Development and Tourism;  
The city of Perth Amboy, Official Statements



### **Operating Information**

Operating information is intended to provide contextual information about the School District's operations and resources to assist readers in using financial statement information to understand and assess the School District's economic condition. Please refer to the following exhibits for a historical view of the factors and statistics pertinent to the School District's operations.

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**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Instruction:									
Regular	799	799	756	769	742	718	706	622	622
Special Education	110	110	108	107	96	96	105	103	111
Other Special Instruction	43	43	40	34	33	35	33	32	30
Other Instruction	73	73	68	73	72	67	62	82	63
Support Services:									
Student & Instruction Related Services	259	259	251	247	246	247	240	258	263
General Administration	5	5	4	3	4	4	3	4	4
School Administrative Services	31	31	29	28	27	27	23	26	27
Other Administrative Services	36	36	39	35	30	19	15	18	16
Central Services	6	6	4	4	4	2	2	2	2
Administrative Information Technology	19	19	18	16	18	17	10	12	11
Plant Operations & Maintenance	109	109	98	95	98	90	79	88	86
Pupil Transportation	29	29	23	21	18	21	26	27	27
Other Support Services	139	139	129	129	120	114	36	27	27
Special Schools	-	-	-	-	-	-	19	19	19
Food Service	76	76	71	70	72	74	68	69	68
<b>Total</b>	<b>1,734</b>	<b>1,734</b>	<b>1,638</b>	<b>1,631</b>	<b>1,580</b>	<b>1,531</b>	<b>1,427</b>	<b>1,389</b>	<b>1,376</b>

**Source:** District Personnel Records

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES (a)	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF (b)	AVERAGE DAILY ENROLLMENT (ADE) (c)	AVERAGE DAILY ATTENDANCE (ADA) (c)	% CHANGE IN AVERAGE DAILY ENROLLMENT	STUDENT ATTENDANCE PERCENTAGE
2017	10,601	\$ 204,843,771.95	\$ 19,323.06	11.10%	980	11,164.10	10,361.90	0.00%	92.81%
2016	12,232	212,746,937.00	17,392.65	-1.92%	980	11,164.10	10,361.90	12.12%	92.81%
2015	11,403	202,215,505.00	17,733.54	0.17%	972	9,957.60	9,659.70	-0.17%	97.01%
2014	10,990	194,554,892.00	17,702.90	0.21%	973	9,974.20	9,511.80	0.38%	95.36%
2013	10,707	189,139,699.00	17,665.05	7.30%	943	9,936.20	9,503.50	-3.03%	95.65%
2012	10,688	175,955,749.00	16,462.93	-1.07%	916	10,247.00	9,743.90	0.81%	95.09%
2011	10,530	175,229,293.00	16,640.96	-1.26%	906	10,165.00	9,591.80	1.76%	94.36%
2010	10,464	176,353,031.00	16,853.31	-1.26%	958	9,989.50	9,422.60	-4.27%	94.33%
2009	9,708	165,699,703.00	17,068.37	0.31%	949	10,434.60	9,774.80	9.24%	93.68%
2008	9,552	162,536,784.00	17,015.99	6.95%	947	9,552.00	8,848.00	-2.00%	92.63%

Sources: District records

Note: Enrollment based on annual October district count from the year prior.

- a Operating expenditures equal total expenditures less debt service, capital outlay, and on-behalf TPAF Pension and reimbursed TPAF social security contributions. J-4
- 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).
- d Pupil/Teacher ratio was obtained from the Comparative Spending Guide

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST NINE FISCAL YEARS

<u>DISTRICT BUILDINGS</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Elementary School									
St. Mary's									
Square Feet	44,920	44,920	44,920	44,920	44,920	-	-	-	44,920
Capacity (Students)	400	400	400	400	300	-	-	-	300
Enrollment	340	340	340	300	300	-	-	-	225
Paterson School									
Square Feet	22,130	22,130	22,130	22,130	22,130	22,130	22,130	2,213	22,130
Capacity (Students)	245	245	245	245	245	245	245	245	245
Enrollment	200	200	156	100	100	133	43	43	43
Anthony V. Ceres School									
Square Feet	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Capacity (Students)	610	610	610	610	610	610	610	610	610
Enrollment	710	710	700	720	676	688	622	586	586
Public School No. 7									
Square Feet	19,050	19,050	19,050	19,050	19,050	19,050	19,050	19,050	19,050
Capacity (Students)	160	160	160	160	160	160	160	160	200
Enrollment	160	160	160	170	82	40	45	40	177
Dr. Herbert N. Richardson School									
Square Feet	150,000	150,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Capacity (Students)	700	700	700	700	700	700	700	700	700
Enrollment	858	858	766	760	785	895	682	658	617
James J. Flynn School									
Square Feet	88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000
Capacity (Students)	760	760	760	760	760	760	760	760	760
Enrollment	896	896	878	1,015	900	922	837	842	782
E.J. Patten School									
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capacity (Students)	800	800	800	800	800	800	800	800	800
Enrollment	959	959	970	1,020	884	941	881	830	832
Robert N. Wilentz School									
Square Feet	80,500	80,500	80,500	80,500	80,500	80,500	80,500	80,500	80,500

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST NINE FISCAL YEARS

<u>DISTRICT BUILDINGS</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Capacity (Students)	800	800	800	800	800	800	800	800	800
Enrollment	919	919	892	959	917	932	861	847	780
Ignacio Cruz Early Childhood Center									
Square Feet	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000
Capacity (Students)	750	750	750	750	750	750	750	750	750
Enrollment	737	737	729	760	659	622	705	703	712
Our Lady of Hungary									
Square Feet	18,124	18,124	1,824	18,124	18,124	18,124	18,124	18,124	18,124
Capacity (Students)	130	130	130	130	130	130	130	130	130
Enrollment	160	160	160	105	105	105	105	105	105
Perth Amboy Early Childhood Education									
Square Feet	-	-	-	-	3,000	3,000	-	-	-
Capacity (Students)	-	-	-	-	60	60	-	-	-
Enrollment	-	-	-	-	60	57	-	-	-
Middle School									
William C. McGinnis School									
Square Feet	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Capacity (Students)	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230
Enrollment	1,323	1,323	1,230	1,205	1,239	1,336	1,385	1,402	1,297
Samuel E. Shull School									
Square Feet	137,653	137,653	137,653	137,653	137,653	137,653	137,653	137,653	137,653
Capacity (Students)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment	1,461	1,461	1,356	1,466	1,410	1,258	1,393	1,396	1,349
High School									
Perth Amboy High School									
Square Feet	255,262	255,262	255,262	255,262	255,262	255,262	255,262	255,262	255,262
Capacity (Students)	12,000	12,000	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment	1,494	1,494	1,387	1,748	2,185	2,341	2,455	2,238	2,203
Early Childhood Center									
Edmund Himieleski Early Childhood Center									
Square Feet	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	-

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
 SCHOOL BUILDING INFORMATION  
 LAST NINE FISCAL YEARS

<u>DISTRICT BUILDINGS</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Capacity (Students)	405	405	405	405	405	405	405	405	-
Enrollment	402	402	391	494	405	418	425	396	-
Other									
Central Administration/Adult High School									
Square Feet	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000

Number of Schools at June 30, 2017:

- Elementary = 5
- Middle School = 3
- High school= 4
- Pre-K=3
- Other = 1

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
GENERAL FUND  
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES  
LAST TEN FISCAL YEARS  
UNAUDITED

SCHOOL FACILITIES	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Edmund Hmieleski	\$ 101,629.11	\$ 93,961.00	\$ 19,253.00	\$ 14,756.00	\$ 21,921.00	\$ 21,540.00	\$ 21,959.00	\$ 9,799.00	\$ 40,292.00	\$ 41,832.00
Peterson School	162,433.96	150,178.00	133,660.00	107,002.00	83,471.00	72,919.00	58,521.00	46,097.00	66,810.00	34,019.00
Anthony V. Ceres School	126,787.35	117,221.00	50,722.00	98,265.00	32,045.00	31,639.00	64,318.00	32,444.00	37,304.00	42,313.00
Public School No. 7	114,626.82	105,978.00	43,894.00	46,289.00	27,068.00	75,974.00	50,501.00	19,183.00	30,921.00	28,368.00
Dr. Herbert N. Richardson School	103,349.95	95,552.00	43,202.00	45,523.00	44,658.00	43,940.00	78,047.00	35,511.00	48,366.00	42,734.00
James J. Flynn School	117,596.92	108,724.00	48,541.00	56,600.00	32,542.00	93,629.00	65,037.00	27,221.00	36,892.00	35,207.00
E.J. Patten School	149,876.47	138,568.00	71,437.00	71,853.00	54,930.00	78,106.00	78,418.00	47,731.00	58,960.00	52,913.00
Robert N. Wilentz School	174,537.17	161,368.00	88,898.00	92,272.00	80,326.00	71,358.00	104,602.00	90,712.00	86,556.00	57,611.00
William C. McGinnis School	193,551.86	178,948.00	185,129.00	144,612.00	125,779.00	146,505.00	81,158.00	212,125.00	248,694.00	204,493.00
Samuel E. Shull School	179,908.44	166,334.00	194,030.00	63,436.00	51,220.00	114,089.00	85,321.00	79,710.00	57,145.00	71,440.00
Perth Amboy High School	537,317.66	496,776.00	524,677.00	501,442.00	257,933.00	204,402.00	245,065.00	324,709.00	323,506.00	295,517.00
Ignacio Cruz Early Childhood Learning Center	101,629.11	93,961.00	132,263.00	99,644.00	182,617.00	60,503.00	58,421.00	33,412.00	27,652.00	48,091.00
Adult High School	157,720.30	145,820.00	89,469.00	93,615.00	260,085.00	116,503.00	96,024.00	82,661.00	60,494.00	40,700.00
Grand Total	\$ 2,220,965.12	\$ 2,053,389.00	\$ 1,625,175.00	\$ 1,435,309.00	\$ 1,254,595.00	\$ 1,131,107.00	\$ 1,087,392.00	\$ 1,041,315.00	\$ 1,123,592.00	\$ 995,238.00



**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2017  
UNAUDITED**

	<b>COVERAGE</b>	<b>DEDUCTIBLE</b>
<b>School Package Policy (NJSBAIG)</b>		
Property and Contents	\$ 304,856,700	\$ 5,000
Electronic Data Processing	5,732,000	5,000
Boller and Machinery	100,000,000	5,000
Crime	500,000	1,000
Comprehensive General Liability	11,000,000	
Bodily Injury from Products & Completed Operations	11,000,000	
Sexual Abuse	11,000,000	
Comprehensive Automobile Liability	11,000,000	1,000
Excess Liability - Fireman's Fund Insurances Company	50,000,000	
School Leaders Errors and Omissions Liability NJSBAIG	11,000,000	30,000
Workers Compensation - NJSBAIG Employers Liability Limits	2,000,000	
Student Accident Insurances- Bollinger Insurances Maximum Benefit Blanket Athletic Coverage Include Football	1,000,000	
Public Official Bond - NJSBAIG Board Secretary	150,000	
Treasurer of School Monies	1,000,000	
AIG - Pollution Legal Liability	1,000,000	10,000

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**SINGLE AUDIT SECTION**

Fourth 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  
Perth Amboy School District  
County of Middlesex  
Perth Amboy, New Jersey 08861

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 Perth Amboy Public School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Perth Amboy School District's basic financial statements, and have issued our report thereon dated April 10, 2018. Our report disclaims the opinions on Governmental Activities, Business-Type Activities, & Proprietary Fund financial statements because the District has not provided us the necessary information for us to complete our audit of the District as of and for the year ended June 30, 2017. In addition, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund, special revenue fund, capital projects fund, debt service fund, permanent fund and fiduciary funds of the Perth Amboy School District, County of Middlesex, 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Perth Amboy 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 Perth Amboy 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs to be material weaknesses as finding no's. 2017-001 through 2017-013. We also identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs to be significant deficiencies as finding no's. 2017-014 through 2017-2017.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Perth Amboy 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.

### **The Perth Amboy School District's Response to Findings**

The Perth Amboy School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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

April 27, 2018  
Freehold, New Jersey



**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  
Perth Amboy School District  
County of Middlesex  
Perth Amboy, New Jersey 08861

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

We have audited the Perth Amboy 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 Perth Amboy 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 Perth Amboy 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 Perth Amboy 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 Perth Amboy 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

April 27, 2018  
Freehold, New Jersey



PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE 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 JUNE 30, 2016	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	PASSED THROUGH TO SUBRECIPIENTS	ADJUSTMENTS	UNEARNED REVENUE	BALANCE, JUNE 30, 2017 (ACCOUNTS RECEIVABLE)	DU E TO GRANTOR
<b>U.S. Department of Health and Human Services</b> Passed Through New Jersey Department of Human Services: Medical Assistance Program (SHEM)	93.778	170N5MAP	100-054-7540211	631,185.48	7/1/16-6/30/17	-	-	631,185.48	(631,185.48)	-	-	-	-	-	-
<b>Total U.S. Department of Health and Human Services</b>				631,185.48		-	-	631,185.48	(631,185.48)	-	-	-	-	-	-
<b>U.S. Department of Agriculture</b> Passed Through New Jersey Department of Agriculture: Child Nutrition Cluster:				1,976,809.54	7/1/16-6/30/17	(1,093,359.00)	-	1,984,540.86	(1,976,809.54)	-	-	-	-	(185,627.68)	-
School Breakfast Program	10.553	17INJ04N1099	100-010-3350428	1,976,809.54	7/1/16-6/30/17	(836.00)	-	113,007.52	(112,153.46)	-	-	-	-	(7,806.94)	-
After-School Snack Program	10.558	17INJ04N1099	100-010-3350428	40,065.00	7/1/16-6/30/17	(31.71)	-	1,033,536.00	(1,033,536.00)	-	-	-	-	(8,209.50)	-
Fresh Fruit & Vegetable Program	10.582	17INJ04L1605	Unavailable	40,065.00	7/1/16-6/30/17	(21,257.71)	-	166,892.58	(153,318.60)	-	-	-	-	(8,206.57)	-
National School Lunch Program	10.555	17INJ04N1099	100-010-3350428	3,931,583.28	7/1/16-6/30/17	(866,088.00)	-	3,940,706.24	(3,931,583.28)	-	-	-	-	(356,905.04)	-
Food Distribution Program (Noncash Assistance)	10.555	17INJ04N1099	Unavailable	347,692.88	7/1/16-6/30/17	(360,291.00)	-	4,282,602.12	(4,279,276.16)	-	-	-	-	(356,905.04)	-
<b>Total Child Nutrition Cluster</b>				631,185.48		(575,221.71)	-	6,433,532.56	(6,409,104.16)	-	-	-	-	(580,993.31)	-
<b>Total U.S. Department of Agriculture</b>				1,976,809.54		(1,093,359.00)	-	1,984,540.86	(1,976,809.54)	-	-	-	-	(185,627.68)	-
<b>U.S. Department of Education</b> Passed Through New Jersey Department of Education: No Child Left Behind (N.C.L.B.):				3,813,777.00	7/1/16-6/30/17	(1,020,003.00)	-	4,497,288.00	(4,163,241.71)	(366,843.00)	-	-	-	(1,052,799.71)	-
Title I - Part A	84.010A	S010A150030	100-034-50664194	3,813,777.00	7/1/16-6/30/17	(1,020,003.00)	-	4,497,288.00	(4,163,241.71)	(366,843.00)	-	-	-	(1,052,799.71)	-
Title II - Part A, Supporting Effective Instruction	84.367A	S867A150029	100-034-5065290	615,761.00	7/1/16-6/30/17	(431,185.00)	-	763,879.00	(699,784.68)	-	-	-	-	(249,090.68)	-
Title III - English Language Acquisition	84.365A	S865A150030	100-034-5064187	585,031.00	7/1/16-6/30/17	(148,668.00)	-	571,883.00	(618,042.20)	-	-	-	-	(104,872.20)	-
Title III - Immigrant	84.365A	S865A150030	100-034-5064187	83,309.00	7/1/16-6/30/17	(225,358.00)	-	28,060.00	(33,582.88)	(99,396.00)	-	-	-	(33,581.88)	154,021.00
Adult Basic Education	84.00	Unavailable	Unavailable	417,571.04	7/1/16-6/30/17	(342,508.00)	-	564,150.00	(417,571.04)	-	-	-	-	(95,929.04)	-
Race to the Top	84.395	B415A120088	Unavailable	442,380.00	7/1/16-6/30/17	(1,239.00)	-	-	-	-	1,239.00	-	-	-	-
Special Education Cluster: LD E.A. Part B	84.027	H027A160100	100-034-5065416	2,606,543.00	7/1/16-6/30/17	(1,064,067.00)	-	1,496,336.00	(2,396,162.25)	-	-	-	-	(1,981,609.25)	17,716.00
LD E.A. Preschool	84.173	H173A160114	100-034-5065420	54,545.00	7/1/16-6/30/17	16,805.00	-	18,411.00	(39,228.44)	-	-	-	-	(20,817.44)	16,805.00
<b>Total Special Education Cluster</b>				2,661,088.00		(1,047,262.00)	-	1,514,747.00	(2,435,390.69)	-	-	-	-	(2,002,246.69)	34,521.00
<b>Total U.S. Department of Education</b>				6,277,507.00		(2,277,507.00)	-	7,940,007.00	(8,637,613.20)	(466,239.00)	-	1,239.00	-	(6,638,655.20)	188,542.00
<b>Total Expenditures of Federal Awards</b>				\$ (2,852,728.71) \$		\$ (2,852,728.71) \$		\$ 15,004,725.04 \$	\$ (15,677,902.84) \$	\$ (466,239.00) \$	\$ - \$	\$ 1,239.00 \$	\$ - \$	\$ (4,179,418.51) \$	\$ 188,542.00 \$

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

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2017

GRANT OR STATE PROJECT NUMBER	STATE GRANTOR/PROGRAM TITLE	AWARD AMOUNT	GRANT PERIOD	BALANCE JUNE 30, 2016	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	REPAYMENT OF PRIOR YEARS' BALANCES	TRANSFER/ADJUSTMENT	BALANCE, JUNE 30, 2017		MEMO CUMULATIVE TOTAL EXPENDITURES	
											UNEARNED REVENUE	RECEIVABLE		
<b>New Jersey Department of Education:</b>														
General Fund:														
State Aid Public:														
495-034-5120489	Special Education Categorical Aid	\$ 5,988,488.00	7/1/16-6/30/17	-	-	\$ 5,988,488.00	(5,988,488.00)	\$ -	\$ -	\$ -	\$ -	\$ 5,988,488.00	5,988,488.00	
495-034-5120483	Educational Adequacy Aid	11,689,337.00	7/1/16-6/30/17	-	-	11,689,337.00	(11,689,337.00)	-	-	-	-	11,689,337.00	11,689,337.00	
495-034-5120484	Security Aid	4,265,067.00	7/1/16-6/30/17	-	-	4,265,067.00	(4,265,067.00)	-	-	-	-	4,265,067.00	4,265,067.00	
495-034-5120478	Equalization Aid	136,453,716.00	7/1/16-6/30/17	-	-	136,453,716.00	(136,453,716.00)	-	-	-	-	136,453,716.00	136,453,716.00	
495-034-5120498	PARCC Readiness Aid	99,740.00	7/1/16-6/30/17	-	-	99,740.00	(99,740.00)	-	-	-	-	99,740.00	99,740.00	
495-034-5120497	Per Pupil Growth Aid	99,740.00	7/1/16-6/30/17	-	-	99,740.00	(99,740.00)	-	-	-	-	99,740.00	99,740.00	
495-034-5120491	Professional Learning Community Aid	101,500.00	7/1/16-6/30/17	-	-	101,500.00	(101,500.00)	-	-	-	-	101,500.00	101,500.00	
Total State Aid Public														
495-034-5120414	Transportation Aid	1,705,200.00	7/1/16-6/30/17	-	-	1,705,200.00	(1,705,200.00)	-	-	-	-	1,705,200.00	1,705,200.00	
495-034-5120444	Extracurricular Aid	740,461.00	7/1/16-6/30/17	(716,661.00)	-	716,661.00	(716,661.00)	-	-	-	(740,461.00)	740,461.00	740,461.00	
495-034-5094403	Reimbursed TPAF Social Security Contributions	5,793,411.60	7/1/16-6/30/17	-	-	5,401,213.25	(5,703,411.60)	-	-	-	(302,198.35)	5,793,411.60	5,793,411.60	
495-034-5094401	TPAF - Post Retirement	6,493,604.00	7/1/16-6/30/17	-	-	6,493,604.00	(6,493,604.00)	-	-	-	-	6,493,604.00	6,493,604.00	
495-034-5094402	TPAF - Contributions (Noncash Assistance)	7,793,315.00	7/1/16-6/30/17	-	-	7,793,315.00	(7,793,315.00)	-	-	-	-	7,793,315.00	7,793,315.00	
495-034-5094404	TPAF - Long-Term Disability Insurance (Noncash Assistance)	20,925.00	7/1/16-6/30/17	-	-	20,925.00	(20,925.00)	-	-	-	-	20,925.00	20,925.00	
Total General Fund														
Special Revenue Fund:														
Non - Public Chapter 192 & 193														
100-034-5120467	ESL	36,540.00	7/1/16-6/30/17	2,899.00	-	36,540.00	(36,540.00)	-	(2,589.00)	-	-	-	36,540.00	
100-034-5120466	Compensatory Education	10,402.00	7/1/16-6/30/17	5,852.00	-	10,402.00	(10,402.00)	-	(5,852.00)	-	-	-	10,402.00	
100-034-5120466	Compensatory Speech	16,479.00	7/1/16-6/30/17	5,941.00	-	16,479.00	(16,479.00)	-	(5,941.00)	-	-	-	16,479.00	
100-034-5120466	Supplemental Instruction	25,396.00	7/1/16-6/30/17	7,154.00	-	25,396.00	(25,396.00)	-	(7,154.00)	-	-	-	25,396.00	
100-034-5120464	Exam & Classification	20,463.00	7/1/16-6/30/17	10.00	-	20,463.00	(20,463.00)	-	(10.00)	-	-	-	20,463.00	
100-034-5120473	Non - Public Technology	9,230.00	7/1/16-6/30/17	461.00	-	9,230.00	(9,230.00)	-	(461.00)	-	-	-	9,230.00	
100-034-5120470	Non - Public Technology	31,950.00	7/1/16-6/30/17	1,691.00	-	31,950.00	(31,950.00)	-	(1,691.00)	-	-	-	31,950.00	
100-034-5120459	Non - Public Transportation	17,250.00	7/1/16-6/30/17	86.00	-	17,250.00	(17,250.00)	-	(86.00)	-	-	-	17,250.00	
100-034-5120465	Non - Public Transportation	15,365.00	7/1/16-6/30/17	(422.00)	-	15,365.00	(15,365.00)	-	(422.00)	-	-	-	15,365.00	
100-034-5120466	Head Start	20,384,010.00	7/1/16-6/30/17	6,126,803.00	-	20,384,010.00	(21,960,027.83)	-	-	422.00	-	7,948.00	5,417.00	
495-034-5120486	Preschool Education Aid	20,384,010.00	7/1/16-6/30/17	6,126,803.00	-	20,384,010.00	(21,960,027.83)	-	-	754,276.00	-	2,038,401.00	21,960,027.83	
Total Special Revenue Fund														
100-010-33504023	Enterprise Fund:	71,409.71	7/1/16-6/30/17	-	(6,739.00)	71,756.62	(71,409.71)	-	-	-	(6,327.09)	-	71,409.71	
National School Lunch Program														
Total Enterprise Fund														
Debt Service Fund:														
495-034-5120475	Debt Service Aid Type II	2,993,493.00	7/1/16-6/30/17	-	-	2,993,493.00	(2,993,493.00)	-	-	-	-	-	2,993,493.00	
Total Debt Service Fund														
Total State Financial Assistance														
State Financial Assistance Programs not Subject to Calculation for Major Program Determination:														
495-034-5094401	TPAF - Post Retirement Medical (Noncash Assistance)	\$ 6,493,604.00	7/1/16-6/30/17	-	-	\$ 6,493,604.00	(6,493,604.00)	-	-	-	-	-	6,493,604.00	
495-034-5094402	TPAF - Pension Contributions (Noncash Assistance)	7,793,315.00	7/1/16-6/30/17	-	-	7,793,315.00	(7,793,315.00)	-	-	-	-	-	7,793,315.00	
495-034-5094404	TPAF - Long-Term Disability Insurance (Noncash Assistance)	20,925.00	7/1/16-6/30/17	-	-	20,925.00	(20,925.00)	-	-	-	-	-	20,925.00	
Total State Financial Assistance Subject to Calculation for Major Program Determination														
Grand Total														
				\$ 5,441,965.00	\$ 6,739.00	\$ 204,569,553.87	\$ (206,433,744.14)	\$ -	\$ (32,245.00)	\$ 754,698.00	\$ 5,305,061.17	\$ (1,049,051.44)	\$ 37,449.00	\$ 179,463,345.00
														\$ 206,433,744.14

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

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**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 Perth Amboy 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.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2017 (Continued)**

**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.

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 (\$90,184.00) for the general fund and (\$13,200.00) 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	\$ 631,185.48	\$ 181,064,120.60	\$ 181,695,306.08
Special Revenue Fund	8,650,813.20	21,491,005.83	30,141,819.03
Debt Service Fund	-	2,993,493.00	2,993,493.00
Food Service Fund	6,409,104.16	71,409.71	6,480,513.87
	<hr/>		
Total Awards & Financial Assistance	\$ 15,691,102.84	\$ 205,620,029.14	\$ 221,311,131.98
	<hr/>		

**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 Perth Amboy School District had no loan balances outstanding at June 30, 2017.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2017**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued	<u>Disclaimer</u>	
Internal control over financial reporting:		
1) Material weakness(es) identified?	<u>  X  </u> yes	<u>      </u> no
2) Significant deficiency(ies) identified?	<u>  X  </u> yes	<u>      </u> no
Noncompliance material to financial statements noted?	<u>      </u> yes	<u>  X  </u> no

**Federal Awards**

Internal control over major programs:		
1) Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> no
2) Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> no
Type of auditor's report issued on compliance for major programs	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section .516(a) of Uniform Guidance?	<u>      </u> yes	<u>  X  </u> no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010A</u>	<u>S010A150030</u>	<u>Title I - Part A</u>
<u>84.367A</u>	<u>S367A150029</u>	<u>Title II - Part A, Supporting Effective Instruction</u>
<u>84.027</u>	<u>H027A160100</u>	<u>I.D.E.A. Part B</u>
<u>Various</u>	<u>Various</u>	<u>Child Nutrition Cluster</u>

Dollar threshold used to determine Type A programs	\$ <u>750,000.00</u>
Auditee qualified as low-risk auditee?	<u>      </u> yes <u>  X  </u> no

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2017**

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

**State Financial Assistance**

Dollar threshold used to determine Type A programs	\$	3,000,000.00
Auditee qualified as low-risk auditee?	_____ yes	_____ <u>X</u> no
Internal control over major programs:		
1) Material weakness(es) identified?	_____ yes	_____ <u>X</u> no
2) Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> no
Type of auditor's report issued on compliance for major programs		Unmodified

Identification of major programs:

<b><u>State Grant/Project Number(s)</u></b>	<b><u>Name of State Program</u></b>
495-034-5120-083	State Aid Public:
495-034-5120-089	Educational Adequacy Aid
495-034-5120-084	Special Education Categorical Aid
495-034-5120-078	Security Aid
495-034-5120-098	Equalization Aid
495-034-5120-097	PARCC Readiness Aid
495-034-5120-101	Per Pupil Growth Aid
	Professional Learning Community Aid

PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
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.

**Finding 2017 - 001:**

Criteria or Specific Requirement:

The school district does not have a detailed accounting of the Capital Assets and the related depreciation schedules.

Condition:

During our testing of capital assets it was noted that the school district was unable to provide a detail listing of all Capital Assets and the associated depreciation schedules.

Context:

Without a proper capital assets ledger we were unable to perform detail testing of the capital assets.

Cause:

The capital asset inventory listing was not being maintained.

Effect or Potential Effect:

Failure to maintain a capital asset inventory ledger could lead to overstatement or understatement of the capital asset balance or misappropriation of assets.

Recommendation:

That the district maintain a listing of the Capital Assets and the related depreciation schedules.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 002:**

Criteria or Specific Requirement:

The prior period adjusting entries of the district have not been posted to the general ledger accounting system.

Condition:

During our analysis of district fiscal records it was noted that the school district was not making the prior year adjusting journal entries.

Context:

Without making the prior year adjusting journal entries the beginning balances for the 2016-2017 school year was misstated.

Cause:

The district failed to make the entries to agree to prior year ending audited balances.

Effect or Potential Effect:

Failure to make prior period adjusting entries could cause the current year ending balances to be misstated.

Recommendation:

That the district post all entries required to bring the general ledger accounting system in agreement with the prior year audit.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 003:**

Criteria or Specific Requirement:

The treasurer's report is missing \$4,261,188.34 in outstanding checks that have been posted to the general ledger accounting system at 6/30/2017.

Condition:



During our analysis of Treasurer Reports it was noted that the reports did not agree to the General Ledger System as of 6/30/2017.

Context:

Without the Treasurer Reports agreeing to the General Ledger a secondary check on the Business Administrators balances is not taking place.

Cause:

The Treasurer is not reconciling the General Ledgers properly.

Effect or Potential Effect:

Failure to tie the Treasurer Reports to the General Ledger System represents a missing internal control step to ensure the Cash accounts are properly reconciled on the accounting system.

Recommendation:

The treasurer's report and bank reconciliation reconcile to the district's general ledger accounting system.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 004:**

Criteria or Specific Requirement:

Multiple adjusting entries have been recommended to the school district in order to bring balances to known amounts.

Condition:

During our analysis of the districts fiscal records its was necessary to recommend numerous adjusting entries to agree system to known balances.

Context:

Without the district making these entries, the system will be misstated in various accounts.

Cause:

The district has not been reconciling the accounts in a timely basis.

Effect or Potential Effect:

Failure to reconcile the records to known balances could cause a misstatement of accounts.

Recommendation:

That the general ledger accounting system be maintained accurately, making accrual adjustments when required throughout the year. Also, ending general ledger balances should be supported by the school district subsidiary ledgers and back-up documentation.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 005:**

Criteria or Specific Requirement:

The decentralized food service operations of the school district lack sufficient management oversight of financial operations and processes.

Condition:

During our review of the food service fund we noted in numerous instances a lack of proper signoffs and approvals on processes.

Context:

Without proper management oversight the correct financial process is not being followed.

Cause:

Without proper segregation of duties and expertise there could be a lack of management oversight.

Effect or Potential Effect:

Failure to have proper oversight could cause employees or vendors to participate in unethical behavior.

Recommendation:

Management oversight is a crucial aspect of any sound internal control structure and should be in place throughout all operations of the school district.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 006:**

Criteria or Specific Requirement:

The 6/30/17 bank reconciliation is missing 2 outstanding checks, totaling \$842.40. These checks result in the bank reconciliation not reconciling to the general ledger system.

Condition:

During our analysis of bank statements it was noted that reconciling items were missing.

Context:

2 outstanding checks were missing totaling \$842.40.

Cause:

Without recording all reconciling items the balances could become misstated.

Effect or Potential Effect:

Failure to properly reconcile the bank statements could cause a cash account to misstated.

Recommendation:

Reconciliation should be performed accurately and tie into the general ledger accounting system.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 007:**

Criteria or Specific Requirement:

The food service fund general ledger is being maintained on a cash basis of accounting. No accruals have been made to bring the asset and liability balances to reflect current year activity.

Condition:

During our analysis of the Food Service Fund fiscal records it was noted that the district is using the cash basis to record the food service fund.

Context:

No accruals of balances have been made.

Cause:

No adjusting entries have been made to adjust balances to an accrual basis.

Effect or Potential Effect:

Failure to reflect balances on an accrual basis could cause a misstatement to occur.

Recommendation:

The food service fund general ledger accounting system should be maintained using generally accepted accounting principles for proprietary fund accounting. This prescribed method of accounting requires accruals to be made.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 008:**

Criteria or Specific Requirement:

The food service fund capital asset listing has not been maintained by the district. No current year additions, deletions or depreciation balances have been identified.

Condition:

During our testing of capital assets it was noted that the school district was unable to provide a detail listing of all Capital Assets and the associated depreciation schedules.

Context:

Without a proper capital assets ledger we were unable to perform detail testing of the capital assets.

Cause:

The capital asset inventory listing was not being maintained.

Effect or Potential Effect:

Failure to maintain a capital asset inventory ledger could lead to overstatement or understatement of the capital asset balance or misappropriation of assets.

Recommendation:

The food service fund capital asset listing needs to be maintained and the general ledger accounting system should be updated to reflect the balances from the asset listing.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 009:**

Criteria or Specific Requirement:

Meals are being provided to students and recorded as a lunch or breakfast provided in the school district records, regardless of the payment received, if any payment, per district policy. The amounts that are determined to be uncollectable continue to accrue in the district records and a reasonable account receivable balance cannot be determined.

Condition:

During our analysis of the Food Service Fund fiscal records it was noted that funds received from students are being recorded regardless if any payment was actually received.

Context:

In numerous instances it was noted that actual payments did not agree to amount recorded.

Cause:

Not recording an accurate amount of money received from students.

Effect or Potential Effect:

Failure to properly record amounts received it could cause a misstatement of the receivable balance.

Recommendation:

That the district establish a policy and procedure to regularly write-off uncollectable account receivable balances from district parents and those write-offs get recorded in the general ledger accounting system.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 010:**

Criteria or Specific Requirement:

Cash register software systems are not updated with the most up-to-date inventory selections. Cashiers will manually input items that add up to be close enough to the price of items not in the computer systems software inventory.

Condition:

During our analysis of the Food Service Fund fiscal records it was noted that the cashier software system is not up-to-date.

Context:

In numerous instances it was noted that the amount charged was not accurate to the items purchased.

Cause:

The district has not updated the software system to reflect actual inventory selections.

Effect or Potential Effect:

Failure to update the cashier software system could lead to students being charged the incorrect amounts.

Recommendation:

That the district establish a policy and procedure to regularly update the cash register software. All items available for purchase should be able to be selected by cashiers.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 011:**

Criteria or Specific Requirement:

The decentralized student activity operations of the school district lack sufficient management oversight of financial operations and processes.

Condition:

During our review of the student activity fund we noted in numerous instances a lack of proper signoffs and approvals on processes.

Context:

Without proper management oversight the correct financial process is not being followed.

Cause:

Without proper segregation of duties and expertise there could be a lack of management oversight.

Effect or Potential Effect:

Failure to have proper oversight could cause employees or vendors to participate in unethical behavior.

Recommendation:

Management oversight is a crucial aspect of any sound internal control structure and should be in place throughout all operations of the school district.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 012:**

Criteria or Specific Requirement:

The student activity fund is not being maintained using a general ledger accounting system. Each school is currently maintaining individual records without a centralized recording of activity.

Condition:

During our analysis of fiscal records in the various student activities across all schools we noted a lack of a general ledger system.

Context:

We noted in all schools that they all utilize excel spreadsheets and bank statements to track the activity running through the schools.

Cause:

Lack of expertise in the individual schools.

Effect or Potential Effect:

Failure to maintain the student activity fund in a centralized general ledger system could cause a misstatement of balances.

Recommendation:

The student activity fund general ledger accounting system should be maintained using generally accepted accounting principles for fiduciary fund accounting. All student activity accounts should be reconciled to the general ledger accounting system.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 013:**

Criteria or Specific Requirement:

The student activity fund receipts lack the proper support to re-perform the district's transaction. Without the proper documentation, the auditor is not able to determine that all monies collected have been deposited into the food service bank account.

Condition:

During our testing of the student activity fund it was noted that supporting documentation was not available for review.

Context:

Numerous transactions tested lacked proper supporting documentation.

Cause:



Receipts did not have supporting documentation attached to deposit slips.

Effect or Potential Effect:

Failure to provide supporting documentation for receipts raises the concern of whether it was received and deposited.

Recommendation:

The school district should include proper supporting documentation to back- up all receipts. The back-up documentation should be sufficient enough to allow for performance of the transaction.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 014:**

Criteria or Specific Requirement:

The Treasurer's Report, Page 1 does not tie to Page 2. Page 1 does not have the correct information presented, Page 2 has the information matching the bank reconciliation, but includes the incorrect cash balance, too high by the \$842.40 in outstanding checks that have not been included on the bank reconciliation.

Condition:

During our analysis of the treasurer reports it was noted that the reports were missing information and had incorrect information.

Context:

We noted Page 1 not agree to Page 2. We also noted incorrect cash balances and missing reconciling items.

Cause:

The Treasurer is not reconciling the General Ledgers properly.

Effect or Potential Effect:

Failure to tie the Treasurer Reports to the General Ledger System represents a missing internal control step to ensure the Cash accounts are properly reconciled on the accounting system.

Recommendation:

The Treasurer's Report should be reviewed and tied to the Corresponding Boards Secretaries Report and general ledger accounting system.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 015:**

Criteria or Specific Requirement:

The Treasurer is not performing an independent reconciliation of the Food Service Fund bank account. The Treasurer's Report support only has the district's bank reconciliation initialed by the Treasurer.

Condition:

During our analysis of the treasurer reports it was noted that the reports were missing signoffs and approvals.

Context:

In numerous instances it was noted proper signoffs and approvals were missing.

Cause:

The Treasurer is not reconciling the General Ledgers properly.

Effect or Potential Effect:

Failure to tie the Treasurer Reports to the General Ledger System represents a missing internal control step to ensure the Cash accounts are properly reconciled on the accounting system.

Recommendation:

The Treasurer should perform an independent reconciliation of the district's bank balances to the accounting system. This reconciliation should act as a check and balance, in place to find any errors or misstatements in the district's bank reconciliations.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 016:**

Criteria or Specific Requirement:

The food service fund inventory listing for 6/30/17 has not been performed by the district. The district does not have a policy or procedure in place to correctly inventory required items.

Condition:

During our analysis of the food service it was noted that the district had not done an inventory count as of 6/30/17.

Context:

There is no policy in place to enforce the need to do an inventory count.

Cause:

The district has no policy in place to perform an inventory count.

Effect or Potential Effect:

Failure to perform an inventory count could lead to a misstatement of the account balance.

Recommendation:

The school district should maintain an inventory listing that is updated in the financial records annually. The inventory should be performed at 6/30/17 and the general ledger accounting system should reflect the inventoried balance.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 017:**

Criteria or Specific Requirement:

The food service fund receipts for miscellaneous, vending and special function revenue lack the proper support to re-perform the district's transaction. Without the proper documentation, the auditor is not able to determine that all monies collected have been deposited into the food service bank account.

Condition:

During our testing of the food service fund it was noted that supporting documentation was not available for review.

Context:

Numerous transactions tested lacked proper supporting documentation.

Cause:

Receipts did not have supporting documentation attached to deposit slips.

Effect or Potential Effect:

Failure to provide supporting documentation for receipts raises the concern of whether it was received and deposited.

Recommendation:

The school district should include proper supporting documentation to back- up all receipts. The back-up documentation should be sufficient enough to allow for performance of the transaction.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 018:**

Criteria or Specific Requirement:

Change funds, referred to as “Petty Cash” by the school district, were deposited on 6/30/17. The amount deposited does not represent the correct balance. It was also determined that change funds were not returned in the prior year.

Condition:

During our analysis of the districts fiscal records it was noted that the change funds had the incorrect amount

Context:

We noted an incorrect deposit into the change funds.

Cause:

An incorrect deposit was made. And prior year funds were never returned.

Effect or Potential Effect:

Failure to deposit the incorrect balance back into the change fund could lead to a misstatement of the balance.

Recommendation:

Change funds should be returned to the food service bank account every year and should be returned for the same amount that is approved for use at the beginning of the year.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 019:**

Criteria or Specific Requirement:

The Fresh Fruit and Vegetable Program is being recorded in the Special Revenue Fund (Fund 20) by the school district. This program should be recorded in the food service fund general ledger and accounting records.

Condition:

During our analysis of the Special Revenue Fund it was noted a program was not suppose to be recorded there.

Context:

We noted 1 program that was recorded in the wrong fund.

Cause:

Due to a lack of expertise the program was recorded in the incorrect fund.

Effect or Potential Effect:

Failure to record the program in the correct fund causes the 2 funds to become misstated.

Recommendation:

The Fresh Fruit and Vegetable Program should be recorded in the food service fund general ledger.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**Finding 2017 - 020:**

Criteria or Specific Requirement:

When reconciling cash drawers, cashiers can see the total that the register software system has calculated the drawer to have. The cashiers will then ensure that balance is deposited for that day. It is suspected that any differences occurring in the day-to-day counts are being absorbed by the change fund amounts.

Condition:

During our analysis of the food service fund it was noted a lack of controls around the cashiers.

Context:

We noted an instance of improper controls around the cashiers.

Cause:

Improper controls surrounding the working of the cashiers.

Effect or Potential Effect:

Failure to have proper controls around cashier draws could lead to misappropriation of assets or theft by employees.

Recommendation:

Register counts should be done independent from the software system reconciling of the cash collected. The deposits should be made and the reconciliation to the software system should be performed independently at the district food service office. The correct approved amount change fund should be returned to the cash register after the deposit is made.

View of Responsible Official:

The responsible official agrees with this finding and will address the matter as part of their corrective action plan.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2017**

**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 Principals, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB's Circular 15-08.

**FEDERAL AWARDS**

None.

**STATE FINANCIAL ASSISTANCE**

None.

**PERTH AMBOY PUBLIC SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT  
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

**Finding 2016 - 001:**

Criteria: Internal control over the contracting with vendors, access to the accounting system to establish the set-up of vendors and approval and payment to vendors is required to prevent the possible misappropriation of assets and expenses.

Results: This finding has since been addressed and corrected.

Federal Awards

No Prior Year Findings.

State Financial Assistance

**Finding 2016 - 002:**

Criteria: In accordance with 2 CFR 200, Uniform Guidance, the federal OMB Compliance Supplement and New Jersey OMB 15-08, the District is required to expend awards for allowable activities and that the costs of goods and services charged to federal and state grants are allowable and in accordance with the applicable compliance requirements.

Results: This finding has since been addressed and corrected.