

PEMBERTON TOWNSHIP SCHOOL DISTRICT

Pemberton, New Jersey
County of Burlington

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

PEMBERTON TOWNSHIP SCHOOL DISTRICT

PEMBERTON, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Prepared by

**Pemberton Township School District
Finance Department**

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INTRODUCTORY SECTION

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PEMBERTON TOWNSHIP SCHOOLS

DAN SMITH
Business Administrator/Board Secretary

TONY TRONGONE
Superintendent

February 21, 2019

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

Dear Board Members/Citizens:

The Comprehensive Annual Financial Report (CAFR) of the Pemberton Township School District for the fiscal year ended June 30, 2018, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Pemberton Township School District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the district as of June 30, 2018, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary to enable the reader to gain an understanding of the district's financial activities have been included.

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

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

Introductory Section:

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

Financial Section:

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

Statistical Section:

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

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Office: One Egbert Street, Pemberton, New Jersey 08068 • www.pemberton.k12.nj.us/business

Pemberton Learning Community: Pursuing Excellence One Child at a Time

Single Audit Section:

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

REPORTING ENTITY AND ITS SERVICES

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

The School District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular and vocational as well as special education for children with special needs. The School District’s enrollment, as of October 15th, for the current and past nine fiscal years are detailed below.

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2017-2018	4,781	-2.23%
2016-2017	4,890	-0.89%
2015-2016	4,934	-2.89%
2014-2015	5,081	0.83%
2013-2014	5,039	-0.18%
2012-2013	5,048	0.72%
2011-2012	5,012	1.07%
2010-2011	4,959	-1.29%
2009-2010	5,024	-2.24%
2008-2009	5,139	-1.29%

ECONOMIC CONDITION AND OUTLOOK

The Pemberton Township UEZ program continues to strengthen our economic development with its loan and sign programs. Few programs have proven more enduring and successful. Since 1983, it has been a hallmark for urban revitalization and a cornerstone for economic growth and development. Due to its success, the number of Urban Enterprise Zones has expanded from an original 10 in 1984 to the 32 zones in 37 municipalities today. The total private investment is estimated at a billion by these businesses.

MAJOR INITIATIVES

Pemberton Township School District is involved in several long-term efforts to upgrade both the facilities and programs at all levels. They include, but are not limited to:

MAJOR INITIATIVES (continued)

- a) Raising standards and expanding opportunities for all students, the district will continue developing, and implementing the New Jersey Student Learning Standards (NJSLS). Our efforts in professional development with adult learners in their understanding of the NJSLS is on-going. The district will continue with its implementation and alignment of curriculum, instruction and assessment to NJSLS in English Language Arts.
- b) Our middle school has the honor of being selected as a State School of Character along with 4 elementary schools and our early childhood center. Most recently, 6 schools in our district have earned National School of Character. We will continue our implementation of a dynamic character education program, working toward national recognition in all schools. The iterative process is reflective on feedback received from each school's application based on the 11 principles of character education.
- c) Fostering professionalism and collegiality, the district will be implementing Professional Learning Communities (PLC's). The district will have educators meeting regularly and collaborating toward continued improvement in meeting learner needs through a shared curricular-focused vision. Facilitating this effort are supportive leadership and structural conditions, collective inquiry, questioning, and reflecting on team-designed lessons, and instructional practices/experiences, and team decisions on essential learning outcomes and intervention/enrichment and activities based on results of common formative student assessments. Our School Improvement Panels (SciP) function effectively in moving the AchieveNJ processes forward.
- d) Teachers, students, parents and administrators will continue to understand not only the New Jersey Student Learning Assessment (NJSLA) but also look to build a better understanding of student's conveyance of what they know in a virtual environment – with the goal of creating well-constructed responses.
- e) Planning for the future, the district will continue with its efforts for continuous improvement of its instructional programs through a curriculum evaluation cycle. The district will also adhere to a long range technology plan that will embed the use of technology in all facets of the instructional program – facilitating a blended learning environment. The 2018-2019 school year will have ALL students in K through 12th grade utilizing their own digital device. Professional development in the use of digital content, building a knowledge base in learning management systems, deploying educational Apps as well as everyday use of digital content will be our focus. The district has adhered to all NJSLA survey/audits. Capacity of computers is optimal in regards to administration of online assessments. Internal infrastructure capacity (switches, servers and wireless access points) have been upgraded at all schools. The district has learned all distinctions of the administration of NJSLA and has become aware of needed improvements through actual deployment of the NJ Student Learning Assessment with students.
- f) Continuing implementation, alignment and assessment of NJSLS for the 2018-2019 school year for grades Kindergarten through 12; in grades K to 5 math, we will focus on consistency of delivered content district wide. We will continue to implement FASTT Math in order for our students to build math fact fluency. We are in our first year of implementing a new ELA program. At the secondary level, which is in its second year in alignment to NJSLS, the focus will be on depth of knowledge (DOK).

MAJOR INITIATIVES (continued)

- g) The district will continue with revision of science curriculum aligned to Next Generation Standards for Science.
- h) The district will continue with cross-curricular activities/tasks where students are immersed in informational text in Social Studies but are given structure in communication of their opinion, or understanding of content. This requires ELA teacher to work hand in hand with Social Studies teacher in compositions, project based learning activities and other types of assessments.
- i) Embedding 21st Century Life and Career standards into all disciplines; the focus will be in implementing practices that have been linked to increase college, career, and life success. The district will continue its outstanding efforts in Character Education, embedding the pillars of character in curriculum, school culture as well as positive behavioral norms set by the learning community.
- j) Moving toward 1:1 use of digital devices in grades K through 12th grade is a key focus in order to embed technology and Web 2.0 standards into all disciplines. We will continue to expand installation and professional development of Interactive Displays (i.e. SMARTboard and Interactive Monitors) in grades K through 12 in the future, providing more technological resources for all classrooms. Our high school will continue with its 1:1 device initiative and also expand the use of Interactive Displays. The ultimate goal is to outfit every classroom with an Interactive Display, desktop computer, every student with a personal learning device and uninterrupted access to internet resources.
- k) Administrators and teachers will utilize Genesis Staff Evaluation for teacher observation and Genesis Lesson planning for new lesson planning platform. Professional development is the transition to the new products and will continue into the 2018-2019 school year.

INTERNAL ACCOUNTING CONTROLS

Management of the School District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the district are protected from loss, theft and misuse and to ensure that adequate accounting data are completed to allow for the preparation of financial statement in conformity with general accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be delivered; and (2) the valuation of costs and benefits require estimates and judgments by management.

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

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

BUDGETARY CONTROLS

In addition to internal accounting controls, the School District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project-length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section. An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or included as re-appropriations of fund balance in the subsequent year.

ACCOUNTING SYSTEM AND REPORTS

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

OTHER INFORMATION

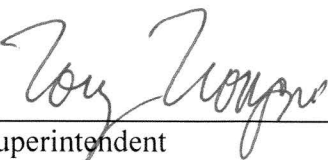
INDEPENDENT AUDIT

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

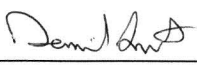
ACKNOWLEDGEMENTS

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

Respectfully submitted,



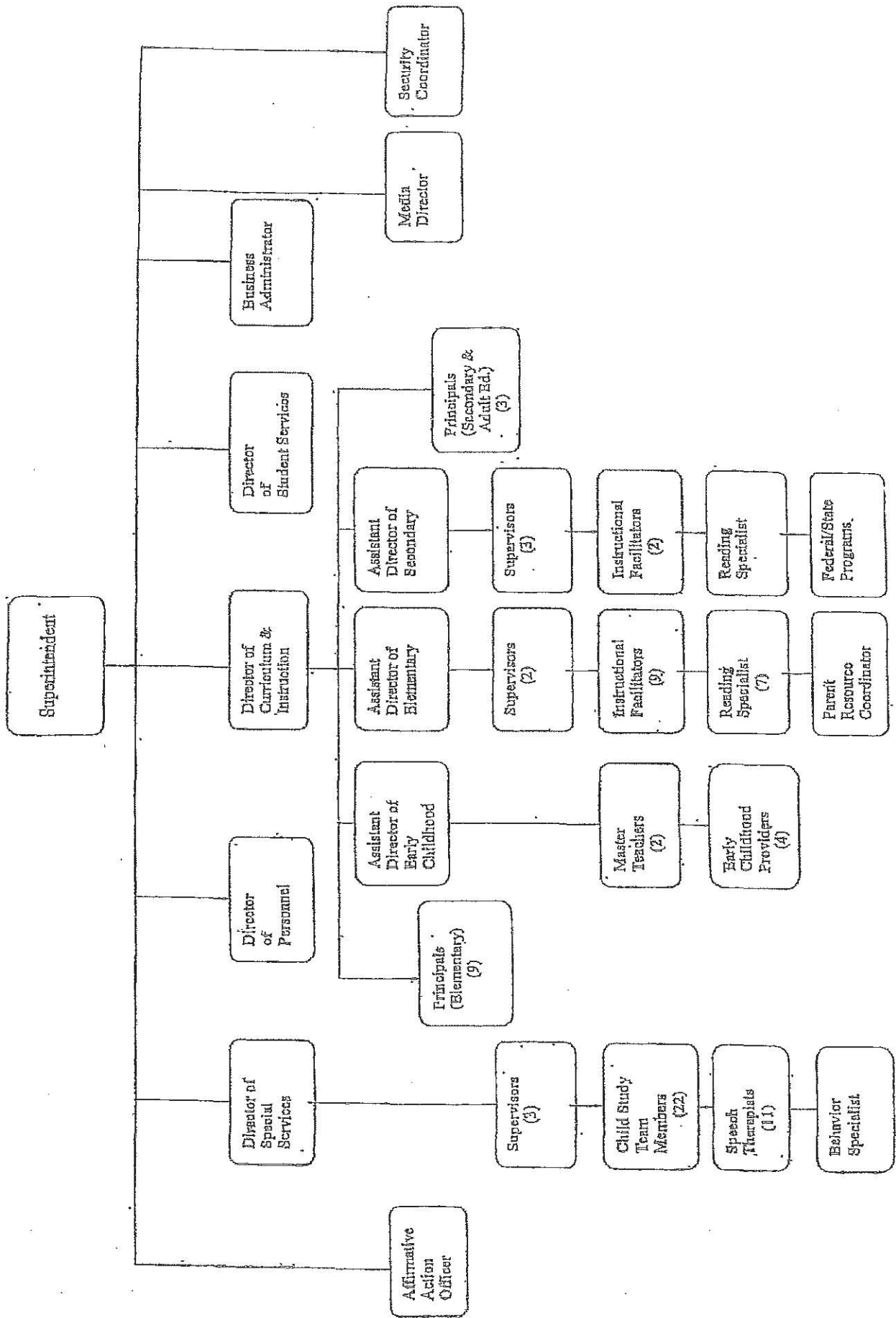
Superintendent



School Business Administrator/Board Secretary

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ORGANIZATIONAL CHART



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

ROSTER OF OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

MEMBERS OF THE BOARD OF EDUCATION	TERM EXPIRES
John Willitts, President	2020
Jeffrey Wilson, Vice President	2018
Charlotte Maier	2018
Thomas Maier	2019
Wanda Knox	2019
Sandra Glawson	2019
Thomas Bauer	2020
Timothy Haines	2020
Terry Maldonado	2018

OTHER OFFICIALS

Tony Trongone, Superintendent

Daniel Smith, School Business Administrator

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

CONSULTANTS AND ADVISORS

ARCHITECT

Regan Young England Butera
Architects

AUDIT FIRM

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

ATTORNEY

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

OFFICIAL DEPOSITORY

Wells Fargo
Fort Dix, New Jersey

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Pemberton Township School District, County of Burlington, State of New Jersey, as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Pemberton Township School District, County of Burlington, State of New Jersey, as of June 30, 2018, 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.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, during the fiscal year ended June 30, 2018 the District adopted Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions – an amendment of GASB Statement No.’s 45, 57 & 74. Our opinion is not modified with respect to this matter.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pemberton Township School District’s basic financial statements. The introductory section, combining statements and related major fund supporting statements and schedules, and statistical section are presented for purposes of additional analysis, as required by the Division of Administration and Finance, Department of Education, State of New Jersey, and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance,

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

The accompanying combining statements and related major fund supporting statements and schedules, and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining statements and related major fund supporting statements and schedules and schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2019 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Medford, New Jersey
February 21, 2019

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REQUIRED SUPPLEMENTARY INFORMATION - PART I

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

The Discussion and Analysis (MD&A) of Pemberton Township School District's (the School District) financial performance provides an overall review of the School District's financial activities for the fiscal year ended on June 30, 2018. The intent of this discussion and analysis is to look at the School District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the School District's financial performance. Certain comparative information between the current fiscal year (2017-2018) and the prior fiscal year (2016-2017) is required and is presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2018 fiscal year are as follows:

Pemberton Township School District will utilize \$1,000,000 from Emergency Reserve to support the fiscal year 2018-2019 budget.

Pemberton Township School District will utilize \$180,000 from Maintenance Reserve to support the fiscal year 2018-2019 budget.

Pemberton Township School District formally transferred \$61,253 into a capital reserve account to fund future capital projects bringing the total balance in the capital reserve to \$61,253 at fiscal year-end. The remaining \$6,214,000 will be utilized to support the fiscal year 2018-2019 budget.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

This document contains the large number of funds used by the School District to provide programs and activities. The view of the School District as a whole looks at all financial transactions and asks the question, “How did we do financially during 2018?” The Statement of Net Position and the Statement of Activities help answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. These bases of accounting takes into account all of the current year’s revenues and expenditures, regardless of when cash is received or paid.

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

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

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

Reporting the School District’s Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Governmental Funds (continued)

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

Proprietary Funds

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

Fiduciary funds

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

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

Notes to the Financial Statements

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

The School District as a Whole

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

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

Table 1 provides a summary of the School District's net position for fiscal year 2018 compared to fiscal year 2017.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Table 1
Summary of Net Position**

	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Current & Other Assets	\$ 23,427,516	\$ 28,966,212	\$ (5,538,696)	-19.1%
Capital Assets, Net	<u>63,518,359</u>	<u>62,994,955</u>	<u>523,404</u>	<u>0.8%</u>
Total Assets	<u>86,945,875</u>	<u>91,961,167</u>	<u>(5,015,292)</u>	<u>-5.5%</u>
Deferred Outflow of Resources	<u>14,319,287</u>	<u>18,697,601</u>	<u>(4,378,314)</u>	<u>-23.4%</u>
Current and other Liabilities	3,327,101	3,402,214	(75,113)	-2.2%
Noncurrent Liabilities	<u>53,076,782</u>	<u>63,719,406</u>	<u>(10,642,624)</u>	<u>-16.7%</u>
Total Liabilities	<u>56,403,883</u>	<u>67,121,620</u>	<u>(10,717,737)</u>	<u>-16.0%</u>
Deferred Inflow of Resources	<u>10,324,531</u>	<u>512,593</u>	<u>9,811,938</u>	<u>1914.2%</u>
Net Position:				
Net Investment in Capital Assets	63,518,359	62,994,955	523,404	0.8%
Restricted	24,550,319	27,303,721	(2,753,402)	-10.1%
Unrestricted (Deficit)	<u>(53,531,930)</u>	<u>(47,274,121)</u>	<u>(6,257,809)</u>	<u>13.2%</u>
Total Net Position	<u>\$ 34,536,748</u>	<u>\$ 43,024,555</u>	<u>\$ (8,487,807)</u>	<u>-19.7%</u>

The School District's combined net position was \$34,536,748 on June 30, 2018. This was a decrease of \$8,487,807 or -19.7% from the prior year. Below are explanations for the fluctuations from prior to current year:

- The District's largest component of net position is the \$63,518,359 of net investment in capital assets. This large positive balance results from construction projects being completed without any associated debt.
- The unrestricted net assets may be used to meet the District's ongoing obligations to student, employees, and creditors. The unrestricted net position includes the amount of long term obligations that are not invested in capital assets, such as compensated absences and net pension liability.
- At the end of the current fiscal year, the District is able to report a positive balance in total net position. The same situation held true for the prior fiscal year.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

The School District as a Whole (continued)

Table 2 provides a summary of the School District's changes in net position for fiscal year 2018 compared to fiscal year 2017.

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

	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Revenues:				
Program Revenues:				
Charges for Services	\$ 1,148,429	\$ 1,115,193	\$ 33,236	3.0%
Operating Grants & Contributions	52,103,921	25,093,771	27,010,150	107.6%
General Revenues:				
Property Taxes	13,465,840	13,201,804	264,036	2.0%
Federal & State Aid	84,730,248	86,758,932	(2,028,684)	-2.3%
Other General Revenues	994,523	1,212,875	(218,352)	-18.0%
Total Revenues	<u>152,442,961</u>	<u>127,382,575</u>	<u>25,060,386</u>	<u>19.7%</u>
Function/Program Expenditures:				
Regular Instruction	34,963,859	33,998,357	965,502	2.8%
Special Education Instruction	9,340,711	9,284,498	56,213	0.6%
Other Special Instruction	1,708,629	1,484,985	223,644	15.1%
Other Instruction	1,183,669	1,143,838	39,831	3.5%
Tuition	4,399,703	3,840,090	559,613	14.6%
Attendance	299,882	274,760	25,122	9.1%
Health Services	1,486,894	1,449,589	37,305	2.6%
Student & Instruction Related Services	12,573,082	12,430,848	142,234	1.1%
Educational Media Services/				
School Library	4,290,127	3,542,078	748,049	21.1%
School Administrative Services	3,129,855	3,007,385	122,470	4.1%
Other Administrative Services	974,578	745,913	228,665	30.7%
Central Services	1,258,151	1,202,470	55,681	4.6%
Administrative Info. Technology	782,301	636,453	145,848	22.9%
Plant Operations & Maintenance	9,209,686	8,227,752	981,934	11.9%
Pupil Transportation	4,655,760	4,138,741	517,019	12.5%
Unallocated Benefits	22,125,861	21,515,405	610,456	2.8%
Pension Expense - PERS Net Pension Liability	10,797,355	3,998,424	6,798,931	170.0%
OPEB Expense - GASB 75	18,241,567	-	18,241,567	100.0%
On-Behalf TPAF Pension & FICA Contrib.	13,994,038	11,983,574	2,010,464	16.8%
Capital Related Expenditures	287,247	1,164,189	(876,942)	-75.3%
Change in Accounting Estimate	-	70,602	(70,602)	-100.0%
Unallocated Disposal of Assets	-	41,633	(41,633)	-100.0%
Unallocated Depreciation	2,406,664	2,520,359	(113,695)	-4.5%
Enterprise Funds	2,821,149	2,557,454	263,695	10.3%
Total Expenditures	<u>160,930,768</u>	<u>129,259,397</u>	<u>31,671,371</u>	<u>24.5%</u>
Change In Net Position	(8,487,807)	(1,876,822)	(6,610,985)	352.2%
Net Position - Beginning	43,024,555	44,901,377	(1,876,822)	-4.2%
Net Position - Ending	<u>\$ 34,536,748</u>	<u>\$ 43,024,555</u>	<u>\$ (8,487,807)</u>	<u>-19.7%</u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

The School District as a Whole (continued)

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

- The School District's regular instruction increased by \$965,502. This represents the District's commitment to instruction; including enhanced technology.
- The School District's Educational Media Services increased by \$748,049 from the prior year. This increase resulted in the District's investment in technology.

Financial Analysis of the Government's Funds

All governmental funds (i.e., general fund, special revenue fund, and capital project fund) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$124,264,551 and expenditures were \$129,853,975. The net change in fund balance for the year was a decrease of \$5,606,446. As demonstrated by the various statements and schedules included in the financial section of this report, the School District continues to meet its responsibility for sound financial management.

Table 3 provides a summary of the governmental funds revenues for fiscal year 2018 compared to fiscal year 2017.

**Table 3
Summary of Governmental Funds Revenues**

	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Local sources:				
Local Tax Levy	\$ 13,465,840	\$ 13,201,804	\$ 264,036	2.0%
Tuition	391,205	397,462	(6,257)	-1.6%
Transportation	1,425	2,016	(591)	-29.3%
Miscellaneous	598,893	806,097	(207,204)	-25.7%
Federal Sources	5,450,730	6,125,154	(674,424)	-11.0%
State Sources	104,356,458	103,992,346	364,112	0.4%
Total Revenues	<u>\$ 124,264,551</u>	<u>\$ 124,524,879</u>	<u>\$ (260,328)</u>	-0.2%

Revenues decreased by \$260,328 or -0.2% over the prior year. Below are explanations for the fluctuations from prior to current year:

- The tax levy increased \$258,858 or 2.0% from the prior year is due to an increase in tax rates related to the surrounding townships.
- The decrease in federal aid was \$674,424 or -11.0%, due largely to the decrease in Medicaid Reimbursements compared to the prior year.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Financial Analysis of the Government's Funds (continued)

Table 4 is summary of governmental fund expenditures for fiscal year 2018 compared to fiscal year 2017.

**Table 4
Summary of Governmental Funds Expenditures**

	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Instruction:				
Regular Instruction	\$ 34,963,859	\$ 33,998,357	\$ 965,502	2.84%
Special Education Instruction	9,340,711	9,284,498	56,213	0.61%
Other Special Instruction	1,708,629	1,484,985	223,644	15.06%
Other Instruction	1,183,669	1,143,838	39,831	3.48%
Support Services and Undistributed Costs:				
Tuition	4,399,703	3,840,090	559,613	14.57%
Attendance	299,882	274,760	25,122	9.14%
Health Services	1,486,894	1,449,589	37,305	2.57%
Student & Instruction Related Services	12,570,082	12,430,848	139,234	1.12%
Educational Media Services/School Library	4,290,127	3,542,078	748,049	21.12%
School Administrative Services	3,129,855	3,007,385	122,470	4.07%
General Administrative Services	974,578	745,913	228,665	30.66%
Central Services	1,258,151	1,202,470	55,681	4.63%
Administrative Info. Technology	782,301	636,453	145,848	22.92%
Plant Operations and Maintenance	9,209,686	8,227,752	981,934	11.93%
Pupil Transportation	4,655,760	4,138,741	517,019	12.49%
Employee Benefits	22,388,735	21,515,405	873,330	4.06%
On-Behalf TPAF Contributions	13,994,038	11,983,574	2,010,464	16.78%
Capital Outlay	3,217,315	3,468,484	(251,169)	-7.24%
Total Expenditures	<u>\$ 129,853,975</u>	<u>\$ 122,375,220</u>	<u>\$ 7,478,755</u>	6.11%

Governmental fund expenditures increased \$7,478,755 over the prior year or 6.11%. Below are explanations for the fluctuations from prior to current year:

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Proprietary Funds

Table 5 is summary of combined proprietary fund revenues and expenses for fiscal year 2018 compared to fiscal year 2017.

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

	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Operating Revenues:				
Charges for service:				
Daily Sales - Reimbursable Programs	\$ 495,744	\$ 457,947	37,797	8.25%
Daily Sales - Nonreimbursable Programs	19,537	23,104	(3,567)	-15.44%
Registration & Tuition	611,890	616,398	(4,508)	-0.73%
Other Fees	<u>21,258</u>	<u>17,744</u>	3,514	19.80%
Total Operating Revenues	<u>1,148,429</u>	<u>1,115,193</u>	33,236	2.98%
Operating Expenses	<u>2,821,149</u>	<u>2,499,414</u>	321,735	12.87%
Operating Income/(Loss)	<u>(1,672,720)</u>	<u>(1,384,221)</u>	(288,499)	20.84%
Nonoperating Revenues/(Expenses)	<u>1,705,182</u>	<u>1,677,163</u>	28,019	1.67%
Other Financing Sources/(Uses):				
Operating Transfer In/(Out)	<u>17,022</u>	<u>11,109</u>	5,913	53.23%
Change in Net Position	49,484	304,051	(254,567)	-83.73%
Net Position - Beginning	<u>1,089,798</u>	<u>785,747</u>	304,051	38.70%
Net Position - Ending	<u>\$1,139,282</u>	<u>\$1,089,798</u>	49,484	4.54%

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

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

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Capital Assets

The School District’s capital assets for its governmental and business-type activities as of June 30, 2018, totaled \$63,518,359 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements and equipment. Overall, the capital assets increased by \$523,404 from fiscal year 2017 to fiscal year 2018. Table 6 shows combining 2018 balances compared to 2017.

**Table 6
Summary of Capital Assets**

<u>Capital Assest (Net of Depreciation):</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Land	\$ 1,458,200	\$ 1,458,200	-	0.0%
Construction in Progress	15,103,862	12,450,461	2,653,401	21.3%
Land Improvements	186,127	196,002	(9,875)	-5.0%
Building and Improvements	43,198,855	44,548,184	(1,349,329)	-3.0%
Equipment	3,571,315	4,342,108	(770,793)	-17.8%
	<u>\$ 63,518,359</u>	<u>\$ 62,994,955</u>	<u>\$ 523,404</u>	<u>0.8%</u>

Combined depreciation expense for the year was \$2,406,664. Additional information on the School District’s capital assets can be found in the notes to the basic financial statements (Note 5) of this report.

Debt Administration

At June 30, 2018, the District’s outstanding debt issues are \$-0-.

For the Future

A positive financial impact to our district is the current construction of a brand new elementary school building that will meet the educational needs of our community’s children for many decades. In January 2014, Pemberton Township Schools was fortunate to have been approved by the School Development Authority (SDA) the construction of a state-of-the-art 80,000 sq. ft. elementary school. The new building will house 800 children from Pre-K to 5th grade on what was the Crichton Elementary School site. The project is fully funded by the State of New Jersey, through the SDA, and poses no financial burden to our minimal tax base here in Pemberton Township.

The conception and creation of the plan was developed through a Community Facilities Advisory Board. A motivating factor for the Board in the development of the plan to build one large elementary school was that students move through several buildings during their public school experience in Pemberton.

Students displaced during construction are currently being taught in the renovated Isaiah Haines School in anticipation of the new school being completed by fall 2020. Both SDA officials and school district personnel worked hard in upgrading and renovating learning spaces in the nearly 70 year old building to create a modern learning environment that met both safety and educational needs of children.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

For the Future (continued)

Over the years, as a former Abbott District, we have been fortunate to have received Adjustment State Aid for our students that led district administration in implementing the programs required to meet educational standards set by the State while maintaining small class sizes. Recent and impending reductions in State Aid will have a severe negative impact on an initiative we try to maintain in order to provide our students optimum learning experiences.

The district is making a concerted effort to meet the challenges of the already reduced and the anticipated reduction of State Aid. We are proud of the fact that the district has no debt that would compound struggles to maintain programs and initiatives and reserves that, albeit short-term, will soften the impact of the impending reduction in revenue.

Another priority as important as small class sizes is the increased use of technology in the classroom. Planning for the future, the district will continue with its efforts for continuous improvement of its instructional programs through a curriculum evaluation cycle. Where financially possible, the district will also adhere to a long range technology plan that will embed the use of technology in all facets of the instructional program – facilitating blended learning environment. The 2018-2019 school year will have ALL students in K through 12th grade utilizing their personal learning device. Professional development in the use of digital content, building a knowledge base in learning management systems, deploying educational Apps as well as everyday use of digital content will be our focus.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

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A. Government-Wide Financial Statements

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
Cash & Cash Equivalents	\$ 7,491,223	\$ 586,788	\$ 8,078,011
Receivables, Net (Note 4)	1,184,288	351,951	1,536,239
Inventory	-	117,492	117,492
Restricted Cash & Cash Equivalents	13,695,774	-	13,695,774
Capital Assets, Net (Note 5):			
Non-depreciable	16,562,062	-	16,562,062
Depreciable	46,956,297	-	46,956,297
Total Assets	85,889,644	1,056,231	86,945,875
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions (Note 8)	14,319,287	-	14,319,287
Total Deferred Outflows of Resources	14,319,287	-	14,319,287
Total Assets and Deferred Outflows of Resources	100,208,931	1,056,231	101,265,162
LIABILITIES			
Accounts Payable	439,666	-	439,666
Due to Other Governments	2,036,964	-	2,036,964
Other Liabilities	715,381	135,090	850,471
Internal Balances	218,141	(218,141)	-
Noncurrent Liabilities (Note 7):			
Due Beyond One Year	53,076,782	-	53,076,782
Total Liabilities	56,486,934	(83,051)	56,403,883
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions (Note 8)	10,324,531	-	10,324,531
Total Deferred Inflows of Resources	10,324,531	-	10,324,531
Total Liabilities and Deferred Inflows of Resources	66,811,465	(83,051)	66,728,414
NET POSITION			
Net Investment in Capital Assets	63,518,359	-	63,518,359
Restricted For:			
Capital Projects	9,414,510	-	9,414,510
Maintenance Reserve	7,050,000	-	7,050,000
Emergency Reserve	1,000,000	-	1,000,000
Tuition Reserve	304,299	-	304,299
Impact Aid Reserve	6,764,521	-	6,764,521
Excess Surplus - Designated For			
Subsequent Year Expenditures	16,989	-	16,989
Unrestricted (Deficit)	(54,671,212)	1,139,282	(53,531,930)
Total Net Position	\$ 33,397,466	\$ 1,139,282	\$ 34,536,748

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES	OPERATING	BUSINESS- TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES	TOTAL	
		FOR SERVICES	GRANTS & CONTRIBUTIONS				
Governmental Activities:							
Instruction:							
Regular	\$ 34,963,859	\$ -	7,631,913	\$ -	(27,331,946)	\$ (27,331,946)	
Special Education	9,340,711	-	-	(9,340,711)	(9,340,711)	(9,340,711)	
Other Special Instruction	1,708,629	-	-	(1,708,629)	(1,708,629)	(1,708,629)	
Other Instruction	1,183,669	-	-	(1,183,669)	(1,183,669)	(1,183,669)	
Support Services & Undistributed Costs:							
Tuition	4,399,703	-	-	(4,399,703)	(4,399,703)	(4,399,703)	
Attendance	299,882	-	-	(299,882)	(299,882)	(299,882)	
Health Services	1,486,894	-	-	(1,486,894)	(1,486,894)	(1,486,894)	
Student & Instruction Related Services	12,573,082	-	3,450,989	(9,122,093)	(9,122,093)	(9,122,093)	
Educational Media Services/							
School Library	4,290,127	-	-	(4,290,127)	(4,290,127)	(4,290,127)	
School Administrative Services	3,129,855	-	-	(3,129,855)	(3,129,855)	(3,129,855)	
Other Administrative Services	974,578	-	-	(974,578)	(974,578)	(974,578)	
Central Services	1,258,151	-	-	(1,258,151)	(1,258,151)	(1,258,151)	
Administrative Information Technology	782,301	-	-	(782,301)	(782,301)	(782,301)	
Plant Operations & Maintenance	9,209,686	-	-	(9,209,686)	(9,209,686)	(9,209,686)	
Pupil Transportation	4,655,760	-	-	(4,655,760)	(4,655,760)	(4,655,760)	
Unallocated Benefits	65,158,821	-	39,315,837	(25,842,984)	(25,842,984)	(25,842,984)	
Capital Expenditures	287,247	-	-	(287,247)	(287,247)	(287,247)	
Unallocated Depreciation	2,406,664	-	-	(2,406,664)	(2,406,664)	(2,406,664)	
Total Governmental Activities	158,109,619	-	50,398,739	(107,710,880)	(107,710,880)	(107,710,880)	

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL
Business-Type Activities:						
Enterprise Funds	2,821,149	1,148,429	1,705,182	-	32,462	32,462
Total Business-Type Activities	<u>2,821,149</u>	<u>1,148,429</u>	<u>1,705,182</u>	<u>-</u>	<u>32,462</u>	<u>32,462</u>
Total Primary Government	\$ 160,930,768	\$ 1,148,429	\$ 52,103,921	\$ (107,710,880)	\$ 32,462	\$ (107,678,418)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				\$ 13,465,840	-	\$ 13,465,840
Federal & State Aid Not Restricted				84,730,248	-	84,730,248
Tuition Received				391,205	-	391,205
Transportation Fees Received				1,425	-	1,425
Miscellaneous Income				601,893	-	601,893
Operating Transfer In/(Out)				(17,022)	17,022	-
Total General Revenues, Special Items, Extraordinary Items & Transfers				<u>99,173,589</u>	<u>17,022</u>	<u>99,190,611</u>
Change In Net Position				(8,537,291)	49,484	(8,487,807)
Net Position - Beginning				41,934,757	1,089,798	43,024,555
Net Position - Ending				<u>\$ 33,397,466</u>	<u>\$ 1,139,282</u>	<u>\$ 34,536,748</u>

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

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B. Fund Financial Statements

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Governmental Funds

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:				
Cash & Cash Equivalents	\$ 4,787,023	\$ -	\$ 3,142,447	\$ 7,929,470
Receivables, Net:				
Interfund Receivable	200,541	-	-	200,541
Due from Other Governments:				
State	407,949	-	-	407,949
Federal	-	461,525	-	461,525
Other Receivables	293,814	-	-	293,814
Restricted Cash & Cash Equivalents	13,695,774	-	-	13,695,774
Total Assets	\$ 19,385,101	\$ 461,525	\$ 3,142,447	\$ 22,989,073
LIABILITIES & FUND BALANCES:				
Liabilities:				
Cash Deficit	\$ -	\$ 438,247	\$ -	\$ 438,247
Accounts Payable	239,846	193,616	3,190	436,652
Accrued Salaries Payable	685,362	18,330	-	703,692
Unearned Revenue	-	5,921	-	5,921
Interfunds Payable	383,200	20,250	-	403,450
Intergovernmental Payable:				
Federal	-	1,136	-	1,136
State	-	1,878	-	1,878
Total Liabilities	1,308,408	679,378	3,190	1,990,976
Fund Balances:				
Restricted for:				
Tuition Reserve - Designated for Subsequent Year's Expenditures	304,299	-	-	304,299
Emergency Reserve - Designated for Subsequent Year's Expenditures	1,000,000	-	-	1,000,000
Required Maintenance Reserve	6,870,000	-	-	6,870,000
Required Maintenance Reserve - Designated for Subsequent Year's Expenditures	180,000	-	-	180,000
Capital Reserve	61,253	-	-	61,253
Capital Reserve - Designated for Subsequent Year's Expenditures	6,214,000	-	-	6,214,000
Excess Surplus - Designated for Subsequent Year's Expenditures	16,989	-	-	16,989
Capital Projects	-	-	3,139,257	3,139,257
Impact Aid Reserve	6,764,521	-	-	6,764,521
Assigned to:				
Designated for Subsequent Year's Expenditures	3,557,149	-	-	3,557,149
Other Purposes	284,394	-	-	284,394
Unassigned (Deficit)	(7,175,912)	(217,853)	-	(7,393,765)
Total Fund Balances	18,076,693	(217,853)	3,139,257	20,998,097
Total Liabilities & Fund Balances	\$ 19,385,101	\$ 461,525	\$ 3,142,447	

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 \$108,238,286 and the accumulated depreciation is \$44,719,927. 63,518,359

Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.

 Deferred Outflows related to pensions 14,319,287
 Deferred Inflows related to pensions (10,324,531)

Accrued pension contributions for the June 30, 2018 plan year are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position. (2,036,964)

Long-term liabilities, including net pension liability, compensated absences payable and other post employment benefits are not due and payable in the current period and, therefore, are not reported as a liability in the funds. (53,076,782)

Net position of Governmental Activities \$ 33,397,466

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2018

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
Revenues:				
Local Sources:				
Local Tax Levy	\$ 13,465,840	\$ -	\$ -	\$ 13,465,840
Tuition	391,205	-	-	391,205
Transportation	1,425	-	-	1,425
Miscellaneous	588,893	10,000	-	598,893
Total Local Sources	14,447,363	10,000	-	14,457,363
State Sources	96,693,206	7,663,252	-	104,356,458
Federal Sources	2,113,334	3,337,396	-	5,450,730
Total Revenues	113,253,903	11,010,648	-	124,264,551
Expenditures:				
Current Expense:				
Regular Instruction	27,331,946	7,631,913	-	34,963,859
Special Education Instruction	9,340,711	-	-	9,340,711
Other Special Instruction	1,708,629	-	-	1,708,629
Other Instruction	1,183,669	-	-	1,183,669
Support Services:				
Tuition	4,399,703	-	-	4,399,703
Attendance	299,882	-	-	299,882
Health Services	1,486,894	-	-	1,486,894
Student & Instruction Related Services	9,119,093	3,450,989	-	12,570,082
Educational Media Services/School Library	4,290,127	-	-	4,290,127
School Administrative Services	3,129,855	-	-	3,129,855
Other Administrative Services	974,578	-	-	974,578
Central Services	1,258,151	-	-	1,258,151
Administrative Information Technology	782,301	-	-	782,301
Plant Operations & Maintenance	9,209,686	-	-	9,209,686
Pupil Transportation	4,655,760	-	-	4,655,760
Unallocated Benefits	22,388,735	-	-	22,388,735
On-Behalf TPAF Pension and Social Security Contributions	13,994,038	-	-	13,994,038
Capital Outlay	563,914	-	2,653,401	3,217,315
Total Expenditures	116,117,672	11,082,902	2,653,401	129,853,975
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	(2,863,769)	(72,254)	(2,653,401)	(5,589,424)
Other Financing Sources/(Uses):				
Operating Transfer In	436,948	-	3,691,500	4,128,448
Operating Transfer Out	(3,708,522)	-	(436,948)	(4,145,470)
Total Other Financing Sources/(Uses)	(3,271,574)	-	3,254,552	(17,022)
Net Change in Fund Balance	(6,135,343)	(72,254)	601,151	(5,606,446)
Fund Balance - July 1	24,212,036	(145,599)	2,538,106	26,604,543
Fund Balance - June 30	\$ 18,076,693	\$ (217,853)	\$ 3,139,257	\$ 20,998,097

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ (5,606,446)

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period:

Depreciation Expense	\$ (2,406,664)	
Capital Outlays	<u>2,930,068</u>	523,404

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. (1,680,152)

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. (2,036,971)

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+). 262,874

Change in Net Position of Governmental Activities \$ (8,537,291)

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Proprietary Funds

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2018

ASSETS	BUSINESS-TYPE ACTIVITIES			TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM		
Current Assets:					
Cash	\$ -	\$ 569,443	\$ 100,895	\$ 670,338	\$ -
Accounts Receivable:					
State	5,486	-	-	5,486	-
Federal	322,693	-	-	322,693	-
Other	23,772	-	-	23,772	-
Interfund Receivable	377,432	-	-	377,432	-
Inventories	117,492	-	-	117,492	-
Total Current Assets	846,875	569,443	100,895	1,517,213	-
Capital Assets					
Equipment	47,042	-	-	47,042	-
Accumulated Depreciation	(47,042)	-	-	(47,042)	-
Total Capital Assets	-	-	-	-	-
Total Assets	846,875	569,443	100,895	1,517,213	-
LIABILITIES					
Cash Deficit	83,550	-	-	83,550	-
Unearned Revenue	84,345	-	-	84,345	-
Interfund Payable	-	58,396	100,895	159,291	-
Accounts Payable	-	-	-	-	-
Accrued Salaries	7,488	43,257	-	50,745	-
Total Liabilities	175,383	101,653	100,895	377,931	-
NET POSITION					
Unrestricted					
Food Service	671,492	-	-	671,492	-
Childcare Programs	-	467,790	-	467,790	-
Bakery/Catering	-	-	-	-	-
Total Net Position	\$ 671,492	\$ 467,790	\$ -	\$ 1,139,282	\$ -

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2018

	BUSINESS-TYPE ACTIVITIES			TOTALS	GOVERNMENTAL
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM		ACTIVITIES- INTERNAL SERVICE FUND
Operating Revenues:					
Local Sources:					
Daily Sales - Reimbursable Programs:					
School Lunch Program	\$ 444,582	\$ -	\$ -	\$ 444,582	\$ -
School Breakfast Program	51,162	-	-	51,162	-
Total - Daily Sales - Reimbursable Programs	495,744	-	-	495,744	-
Daily Sales Nonreimbursable Programs	19,537	-	-	19,537	-
Registration & Tuition	-	611,890	-	611,890	-
Miscellaneous	15,807	-	-	15,807	3,000
Fees	-	-	5,451	5,451	-
Total Operating Revenue	531,088	611,890	5,451	1,148,429	3,000
Operating Expenses:					
Salaries	1,027,882	547,456	-	1,575,338	-
Employee Benefits	144,838	43,550	-	188,388	-
Supplies and Materials	97,858	9,666	22,473	129,997	-
Miscellaneous	40,935	1,525	-	42,460	3,000
Cost of Sales - reimbursable	870,979	-	-	870,979	-
Cost of Sales - nonreimbursable	13,987	-	-	13,987	-
Total Operating Expenses	2,196,479	602,197	22,473	2,821,149	3,000
Operating Loss	(1,665,391)	9,693	(17,022)	(1,672,720)	-
Nonoperating Revenues:					
State Sources:					
State School Lunch Program	25,045	-	-	25,045	-
Federal Source:					
School Breakfast Program	286,744	-	-	286,744	-
National School Lunch Program	1,132,660	-	-	1,132,660	-
Snack Program	46,732	-	-	46,732	-
Food Distribution Program	214,001	-	-	214,001	-
Transfers In/(Out)	-	-	17,022	17,022	-
Total Nonoperating Revenues	1,705,182	-	17,022	1,722,204	-
Net Income/(Loss)	39,791	9,693	-	49,484	-
Net Position - Beginning	631,701	458,097	-	1,089,798	-
Total Net Position - Ending	\$ 671,492	\$ 467,790	\$ -	\$ 1,139,282	\$ -

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	BUSINESS-TYPE ACTIVITIES			TOTALS	GOVERNMENTAL ACTIVITIES-
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM		INTERNAL SERVICE FUND
Cash Flows From Operating Activities:					
Receipts from Customers	\$ 867,241	\$ 611,890	\$ 5,451	\$ 1,484,582	\$ -
Payments to Employees	(1,183,060)	(546,959)	-	(1,730,019)	-
Payments to Suppliers	(1,010,509)	(11,191)	-	(1,021,700)	-
Net Cash Provided/(Used) by Operating Activities	(1,326,328)	53,740	5,451	(1,267,137)	-
Cash Flows From Noncapital Financing Activities:					
Cash Received From State & Federal Reimbursements	1,259,827	-	-	1,259,827	-
Net Cash Provided by Noncapital Financing Activities	1,259,827	-	-	1,259,827	-
Net Increase/(Decrease) in Cash & Cash Equivalents	(66,501)	53,740	5,451	(7,310)	-
Balances - Beginning of Year	(17,049)	515,703	95,444	594,098	-
Balances - Ending of Year	\$ (83,550)	\$ 569,443	\$ 100,895	\$ 586,788	\$ -

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

Operating Income/(Loss)	\$ (1,665,391)	\$ 9,693	\$ (17,022)	\$ (1,672,720)	\$ -
Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities:					
Food Distribution Program	214,001	-	-	214,001	-
Change in Assets & Liabilities:					
(Increase)/Decrease in Accounts Receivable	119,461	-	-	119,461	8,437
(Increase)/Decrease in Inventory	2,691	-	-	2,691	-
(Decrease)/Increase in Unearned Revenue	13,250	-	-	13,250	-
(Decrease)/Increase in Interfunds Payable	-	33,433	22,473	55,906	-
(Decrease)/Increase in Accounts Payable	-	-	-	-	(8,437)
(Decrease)/Increase in Accrued Salaries	(10,340)	10,614	-	274	-
Total Adjustments	339,063	44,047	22,473	405,583	-
Net Cash Provided/(Used) by Operating Activities	\$ (1,326,328)	\$ 53,740	\$ 5,451	\$ (1,267,137)	\$ -

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Fiduciary Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2018**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
Cash & Cash Equivalents	\$ 537,610	\$ 40,624	\$ 281,650	\$ 1,375,162	\$ 2,235,046
Interfunds Receivable	-	-	-	5,768	5,768
Total Assets	537,610	40,624	281,650	1,380,930	2,240,814
LIABILITIES					
Payroll Deductions & Withholdings	-	-	-	1,380,930	1,380,930
Due to Student Groups	-	-	281,650	-	281,650
Interfunds Payable	-	21,000	-	-	21,000
Total Liabilities	-	21,000	281,650	1,380,930	1,683,580
NET POSITION					
Restricted For:					
Unemployment Compensation	537,610	-	-	-	537,610
Flex Spending	-	19,624	-	-	19,624
Total Net Position	\$ 537,610	\$ 19,624	\$ -	\$ -	\$ 557,234

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED FOR THE FISCAL YEAR ENDED JUNE 30, 2018

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	
Contributions:			
Other	\$ 110,523	\$ 62,235	\$ 172,758
Total Contributions	110,523	62,235	172,758
Total Additions	110,523	62,235	172,758
DEDUCTIONS			
Unemployment Claims	152,240	-	152,240
Miscellaneous	-	67,984	67,984
Total Deductions	152,240	67,984	220,224
Change in Net Position	(41,717)	(5,749)	(47,466)
Net Position - Beginning of the Year	579,327	25,373	604,700
Net Position - End of the Year	\$ 537,610	\$ 19,624	\$ 557,234

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2018

Note 1. Summary of Significant Accounting Policies

Basis of Presentation

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

Reporting Entity

The Pemberton Township School District is a Type II School District located in the County of Burlington, State of New Jersey. As a Type II School District, the School District functions independently through a Board of Education. The Board is comprised of nine members elected to three-year terms. These terms are staggered so that three members’ terms expire each year. The operations of the District include ten elementary schools, one junior high school, and one senior high school, located in Pemberton Township. The School District has an approximate enrollment at June 30, 2018 of 4,781 students.

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

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

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

Component Units

GASB Statement No.14, *The Financial Reporting Entity*, provides guidance that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. A primary government is financially accountable not only for the organizations that make up its legal entity but also for legally separate organizations that meet the criteria established by GASB Statement No. 14, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB 61, *The Financial Reporting Entity: Omnis – an Amendment of GASB Statements No. 14 and No. 34*. The School District had no component units as of for the year ended June 30, 2018.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Government-Wide Financial Statements

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

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

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

Governmental Fund Financial Statements

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

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

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

fund and for the non-major funds aggregated. A column representing internal service funds is also presented in these statements. However, internal service funds balances and activities have been combined with the governmental activities in the Government-Wide financial statements.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

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

Fiduciary Fund Financial Statements

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2018 (continued)

Note 1. Summary of Significant Accounting Policies (continued)

District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

Internal service funds are used to account for those operations which provide benefits to other funds, departments, or agencies of the primary government and its component unit. Although internal service funds are reported as a proprietary fund in the fund financial statements, it is incorporated into governmental activities in the government-wide financial statements. The District does not maintain any internal service funds.

The 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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.

The School District reports the following major proprietary funds:

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

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

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

The School District reports the following major internal service funds:

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

Additionally, the School District reports the following fiduciary funds:

Private Purpose Trust Funds - Private-purpose trust funds are used to account for the principal and income for trust arrangements that benefit individuals, private organizations, or other governments. The School District currently maintains the following private purpose trust funds:

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

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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.

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

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

Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue and debt service funds. The budgets are submitted to the county office. In accordance with P.L.2011 c.202, which became effective January 17, 2012, the District eliminated the April annual voter referendum on budgets which met the statutory tax levy cap limitations and the board of education members are elected at the November general election. Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23-2-2(f)1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23-2-11.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles with the exception of the legally mandated revenue recognition of the last state aid payment for budgetary purposes only and the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The budget, as detailed on Exhibit C-1, Exhibit C-2 and Exhibit D-3, includes all amendments to the adopted budget, if any.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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

Encumbrances

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

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

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

Cash and Cash Equivalents

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

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

Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (“GUDPA”). GUDPA was enacted in 1970 to protect Governmental Units from loss of funds on deposit with a failed banking institution in New Jersey.

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)

Note 1. Summary of Significant Accounting Policies (continued)

Tuition Payable/Receivable

Tuition rates for the fiscal year end June 30, 2018 were established by the receiving district based on estimated costs. The charges are subject to adjustment when the final costs have been determined.

Inventories

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

Interfund Receivables/Payables

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

Capital Assets

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

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

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

<u>Description</u>	Governmental Activities <u>Estimated Lives</u>	Business-Type Activities <u>Estimated Lives</u>
Land Improvements	10-20 Years	N/A
Buildings and Improvements	10-50 Years	N/A
Furniture and Equipment	5-20 Years	5-12 Years
Vehicles	5-10 Years	4-6 Years

Compensated Absences

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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

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

Unearned Revenue

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2018 (continued)

Note 1. Summary of Significant Accounting Policies (continued)

Fund Balance

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

- **Non-spendable** – This classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Non-spendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The School Board did not have any committed resources as of June 30, 2018.
- **Assigned** – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned** – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

Net Position

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2018 (continued)

Note 1. Summary of Significant Accounting Policies (continued)

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

Impact of Recently Issued Accounting Principles

Adopted Accounting Pronouncements

The following GASB Statements became effective for the fiscal year ended June 30, 2018:

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.

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.

Recently Issued Accounting Pronouncements

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

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 has not yet determined the potential impact on the School District's financial statements.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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 has not yet determined the potential impact on the School District's financial statements.

Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements. The Governmental Accounting Standards Board (GASB) has issued a new standard with guidance the GASB believes will enhance debt-related disclosures in notes to financial statements, including those addressing direct borrowings and direct placements. The new standard clarifies which liabilities governments should include in their note disclosures related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Management has not yet determined the potential impact on the School District's financial statements.

Bond Premiums, Discounts and Issuance Costs

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

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

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.

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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Pensions

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

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, 2018, the School District's bank balance of \$26,319,161 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$ 24,015,205
Uninsured and Uncollateralized	<u>2,303,956</u>
	<u>\$ 26,319,161</u>

Investments

The School District had no investments at June 30, 2018.

Note 3. Reserve Accounts

Capital Reserve

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

Funds placed in the capital reserve account are restricted to capital projects in the School District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a School District may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year-end (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A School District may also appropriate additional amounts when the express approval of the voters has been obtained either by a

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 3. Reserve Accounts (continued)

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, 2017 to June 30, 2018 fiscal year is as follows:

Beginning Balance, July 1, 2017	\$ 9,529,806
Increased by:	
Deposits approved by Board	<u>5,575,253</u>
	15,105,059
Decreased by:	
Budget Withdrawals	<u>(8,829,806)</u>
Ending Balance, June 30, 2018	<u>\$ 6,275,253</u>

Maintenance Reserve

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

Funds placed in the maintenance reserve account are restricted to maintenance projects in the School District's approved Maintenance Plan (M-1). A School District may increase the balance in the maintenance reserve account by appropriating funds in the annual general fund budget certified for taxes or by transfer by Board resolution at year-end of any unanticipated revenue or unexpended line-item appropriation amounts, or both. The balance in the account cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The activity of the maintenance reserve for the July 1, 2017 to June 30, 2018 fiscal year is as follows:

Beginning and Ending Balance, June 30, 2018	<u>\$ 7,050,000</u>
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Emergency Reserve

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 3. Reserve Accounts (continued)

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

The activity of the emergency reserve for the July 1, 2017 to June 30, 2018 fiscal year is as follows:

Beginning and Ending Balance, June 30, 2018	<u>\$ 1,000,000</u>
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Tuition Reserve

A tuition reserve account may be established in accordance with *N.J.A.C.6A:23-3.1(f)* for tuition between two Boards of Education that are in a formal sending/receiving relationship. The maximum amount that may be restricted at year end is 10% of the estimated contract year. Upon certification of tuition rates in the second year following the contract year, full appropriation of the applicable year's reserve must be liquidated and any remaining balance related to that year must be reserved and budgeted for tax relief. The District's tuition reserve account balance as of June 30, 2018 is comprised of \$304,299 established during 2016/2017 which will be used to pay for any tuition adjustments for the fiscal year ending June 30, 2019.

Federal Impact Aid Reserve

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

The activity of the Impact Aid reserve for the July 1, 2017 to June 30, 2018 fiscal year is as follows:

Beginning and Ending Balance, June 30, 2018	<u>\$ 6,764,521</u>
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Note 4. Accounts Receivable

Accounts receivable at June 30, 2018 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, 2018, consisted of the following:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 4. Accounts Receivable (continued)

<u>Description</u>	<u>Governmental Funds</u>			<u>Proprietary Funds</u>	
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Activities</u>	<u>Food Service Fund</u>	<u>Total Business-Type Activities</u>
Federal Awards	\$ -	\$ 461,525	\$ 461,525	\$ 322,693	\$ 322,693
State Awards	407,949	-	407,949	5,486	5,486
Tuition	204,730	-	204,730	-	-
Other	110,084	-	110,084	23,772	23,772
Total	\$ 722,763	\$ 461,525	\$ 1,184,288	\$ 351,951	\$ 351,951

Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2018 was as follows:

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Retirements and Transfers</u>	<u>Balance June 30, 2018</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 1,458,200	\$ -	\$ -	\$ 1,458,200
Construction in Progress	12,450,461	2,653,401	-	15,103,862
Total Capital Assets not being depreciated	13,908,661	2,653,401	-	16,562,062
Capital Assets being depreciated:				
Land Improvements	4,140,083	-	-	4,140,083
Buildings and Improvements	72,131,815	-	-	72,131,815
Equipment	15,127,659	276,667	-	15,404,326
Total Capital Assets being depreciated	91,399,557	276,667	-	91,676,224
Less: Accumulated Depreciation:				
Land Improvements	(3,944,081)	(9,876)	-	(3,953,957)
Buildings and Improvements	(27,583,633)	(1,349,328)	-	(28,932,961)
Equipment	(10,785,549)	(1,047,460)	-	(11,833,009)
Total Accumulated Depreciation	(42,313,263)	(2,406,664)	-	(44,719,927)
Total Capital Assets being depreciated, net	49,086,294	(2,129,997)	-	46,956,297
Total Governmental Activities Capital Assets, net	\$ 62,994,955	\$ 523,404	\$ -	\$ 63,518,359

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 5. Capital Assets (continued)

	Balance July 1, <u>2017</u>	<u>Additions</u>	Retirements <u>and Transfers</u>	Balance June 30, <u>2018</u>
Business-Type Activities:				
Machinery & Equipment	\$ 47,042	\$ -	\$ -	\$ 47,042
	<u>47,042</u>	<u>-</u>	<u>-</u>	<u>47,042</u>
Less: Accumulated Depreciation:				
Equipment	(47,042)	-	-	(47,042)
	<u>(47,042)</u>	<u>-</u>	<u>-</u>	<u>(47,042)</u>
Total Business-Type Activities Capital Assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Note 6. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2018 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 200,541	\$ 383,200
Special Revenue Fund	-	20,250
Food Service Fund	377,432	-
SACC/WACC Fund	-	58,396
Bakery/Catering Fund	-	100,895
Flex Spending Fund	-	21,000
Payroll Fund	5,768	-
	<u>\$ 583,741</u>	<u>\$ 583,741</u>

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

A summary of interfund transfers is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 436,948	\$ 3,708,522
Capital Projects Fund	3,691,500	436,948
Bakery/Catering Fund	17,022	-
	<u>\$ 4,145,470</u>	<u>\$ 4,145,470</u>

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 7. Long-Term Obligations

During the fiscal year-ended June 30, 2018 the following changes occurred in long-term obligations for the governmental and business-type activities:

	Balance <u>July 1, 2017</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2018</u>
Governmental Activities:				
Compensated Absences	\$ 1,695,149	\$ -	\$ 262,874	\$ 1,432,275
Net Pension Liability	61,943,140	-	12,416,721	49,526,419
OPEB Liability (GASB #75)	81,117	2,036,971	-	2,118,088
	<u>\$ 63,719,406</u>	<u>\$ 2,036,971</u>	<u>\$ 12,679,595</u>	<u>\$ 53,076,782</u>

Bonds Payable

As of June 30, 2018, the District had no bonds payable outstanding.

Capital Lease Payable

As of June 30, 2018, the District had no capital leases outstanding.

Bonds Authorized but not Issued

As of June 30, 2018, the School District had no bonds authorized but not issued.

Note 8. Pension Plans

A. Public Employees' Retirement System (PERS)

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

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

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 2017, the State's pension contribution was less than the actuarial determined amount.

The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources - At June 30, 2018, the School District reported a liability of \$49,526,419 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2017. 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, 2016, to the measurement date of June 30, 2017. 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, 2017. The School District's proportion measured as of June 30, 2017, was 0.2127569587%, which was an increase of 0.0036106426% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the School District recognized full accrual pension expense of \$3,651,101 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2017 measurement date. At June 30, 2018 the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 1,166,176	\$ -
Changes of Assumptions	9,977,867	9,941,286
Net Difference between Projected and Actual Earnings on Pension Plan Investments	337,241	-
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	801,039	383,245
School District contributions subsequent to measurement date	<u>2,036,964</u>	<u>-</u>
	<u>\$ 14,319,287</u>	<u>\$ 10,324,531</u>

\$2,063,964 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2017-2018 total salaries for PERS employees multiplied by an employer pension contribution rate of 13.37%. The payable is due on April 1, 2019 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. 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:

Client Year Ending June 30,	<u>Amount</u>
2019	\$ 1,192,068
2020	1,786,015
2021	1,089,177
2022	(1,156,535)
2023	<u>(952,933)</u>
	<u>\$ 1,957,792</u>

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	5.48	-
 Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	-	5.48
 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	-
June 30, 2017	5.00	-
 Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	6.44
June 30, 2015	5.72	5.72
June 30, 2016	5.57	5.57
June 30, 2017	5.48	5.48

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 5.48, 5.57, 5.72 and 6.44 years for the 2017, 2016, 2015, and 2014 amounts, respectively.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

Actuarial Assumptions – The collective total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following assumptions:

Inflation	2.25%
Salary Increases:	
Through 2026	1.65% - 4.15% Based on Age
Thereafter	2.65% - 5.15% Based on Age
Investment Rate of Return	7.00%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	
Study upon which Actuarial	
Assumptions were Based	July 1, 2011 - June 30, 2014

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 rates 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, 2016 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 (7.00% at June 30, 2017) 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, 2017 are summarized in the following table:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017 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 40% 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 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040 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, 2017, calculated using the discount rate of 5.00% 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:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

	1% Decrease <u>(4.00%)</u>	Current Discount Rate <u>(5.00%)</u>	1% Increase <u>(6.00%)</u>
District's Porportionate Share of the Net Pension Liability	<u>\$ 61,440,884</u>	<u>\$ 49,526,419</u>	<u>\$ 39,600,193</u>

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2018 and 2017

Collective Balances at June 30, 2018 and June 30, 2017

	<u>6/30/2018</u>	<u>6/30/2017</u>
Actuarial valuation date (including roll forward)	June 30, 2017	June 30, 2016
Deferred Outflows of Resources	\$ 12,282,323	\$ 16,567,258
Deferred Inflows of Resources	10,324,531	512,593
Net Pension Liability	49,526,419	61,943,140
District's portion of the Plan's total net pension Liability	0.21276%	0.20915%

B. Teachers' Pension and Annuity Fund (TPAF)

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

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

The following represents the membership tiers for TPAF:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)

Note 8. Pension Plans (continued)

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

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

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

Contributions - The contribution policy for TPAF is set by *N.J.S.A 18A:66* and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 7.2% in State fiscal year 2017. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2017, 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 non-employer 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, 2017 was \$287,156,859. The School District's proportionate share was \$-0-.

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. 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, 2017, the State proportionate share of the TPAF net pension liability attributable to the School District was 0.4258995878%, which was an increase of 0.0010144827% from its proportion measured as of June 30, 2016.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

For the fiscal year ended June 30, 2018, the School District recognized \$19,892,773 in on-behalf pension expense and revenue in the government-wide financial statements, for the State of New Jersey on-behalf TPAF pension contributions. This pension expense and revenue was based on the pension plans June 30, 2017 measurement date.

Actuarial Assumptions – The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.25%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.00%

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, 2016 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 (7.00% at June 30, 2017) 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:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<hr/>	
	100.00%	
	<hr/>	

Discount Rate - The discount rate used to measure the total pension liability was 4.25% as of June 30, 2017. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, 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 40% 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 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, 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 4.25% 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:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 8. Pension Plans (continued)

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

	1% Decrease <u>(3.25%)</u>	Current Discount Rate <u>(4.25%)</u>	1% Increase <u>(5.25%)</u>
District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -
State of New Jersey's Proportionate Share of Net Pension Liability associated with the District	<u>\$ 341,151,356</u>	<u>\$287,156,859</u>	<u>\$ 242,675,958</u>
	<u>\$ 341,151,356</u>	<u>\$287,156,859</u>	<u>\$ 242,675,958</u>

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

Additional Information – The following is a summary of the collective balances of the local group at June 30, 2018 and 2017:

	<u>6/30/2018</u>	<u>6/30/2017</u>
Collective Deferred Outflows of Resources	\$ 14,353,461,035	\$ 17,581,004,496
Collective Deferred Inflows of Resources	\$ 11,992,821,439	\$ 300,836,088
Collective Net Pension Liability	\$ 67,670,209,171	\$ 79,028,907,033
School District's portion	0.4258995878%	0.4248851051%

C. Defined Contribution Plan (DCRP)

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

Individuals eligible for membership in the DCRP include:

- State or local officials who are elected or appointed on or after July 1, 2007;
- Employees enrolled in the Public Employees' Retirement System (PERS) or Teachers' Pension and Annuity Fund (TPAF) on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits;

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2018 (continued)

Note 8. Pension Plans (continued)

C. Defined Contribution Plan (DCRP) (continued)

- 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

Contributions - The contribution policy is set by N.J.S.A. 43:15C-3 and requires active members and contribution employers. When enrolled in the DCRP, members are required to contribute 5.5% of their base salary to a tax-deferred investment account established with Prudential Financial, which jointly administers the DCRP investments with the Division of Pension and Benefits. Member contributions are matched by a 3% contribution from the School District.

For the year ended June 30, 2018, employee contributions totaled \$88,328 and the District recognized pension expense of \$68,639.

Note 9. Post-Retirement Benefits

General Information about the OPEB Plan

The State of New Jersey reports a liability as a result of its statutory requirements to pay other postemployment (health) benefits for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. According to N.J.S.A 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 9. Post-Retirement Benefits (continued)

The total nonemployer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits are the responsibility of the individual local education employers.

Basis of Presentation

The Schedule presents the State of New Jersey’s obligation under NJSA 52:14-17.32f. The Schedule does not purport to be a complete presentation of the financial position or changes in financial position of the State Health Benefit Local Education Retired Employees Plan or the State of New Jersey. The accompanying Schedule was prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State of New Jersey to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The total nonemployer OPEB liability as of June 30, 2016 was determined by an actuarial valuation as of June 30, 2016. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.50%		
	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary Increases:			
Through 2026	1.55 - 4.55% based on years of service	2.15 - 4.15% based on age	2.10 - 8.98% based on age
Thereafter	2.00 - 5.45% based on years of service	3.15 - 5.15% based on age	3.10 - 9.98% based on age

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount- Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015, July 1, 2010 – June 30, 2013, and July 1, 2011 – June 30, 2014 for TPAF, PFRS and PERS, respectively.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 9. Post-Retirement Benefits (continued)

OPEB Obligation and OPEB Expense – The State’s proportionate share of the total Other Post-Employment Benefits Obligations attributable to the School District as of June 30, 2017 was \$302,739,653. The School District’s proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2017, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. The State’s proportionate share of the OPEB Obligation associated with the District was based on projection of the State’s long-term contributions to the OPEB plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2017, the State proportionate share of the OPEB Obligation attributable to the School District was 0.005643933%, which was a decrease of 0.000021326% from its proportion measured as of June 30, 2016.

For the fiscal year ended June 30, 2018, the State of New Jersey recognized an OPEB expense in the amount of \$16,196,641 for the State’s proportionate share of the OPEB expense attributable to the School District. This OPEB expense was based on the OPEB plans June 30, 2017 measurement date.

Healthcare Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate

The discount rate for June 30, 2017 and 2016 was 3.58% and 2.85%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Total Nonemployer OPEB Liability to changes in discount rate:

The following presents the total nonemployer OPEB liability as of June 30, 2017 and 2016, respectively, calculated using the discount rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 9. Post-Retirement Benefits (continued)

	June 30, 2017		
	At 1% Decrease (2.58%)	At Discount Rate (3.58%)	At 1% Increase (4.58%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 359,373,810	\$ 302,739,653	\$ 257,816,902
State of New Jersey's Total Nonemployer OPEB Liability	\$ 63,674,362,200	\$ 53,639,841,858	\$ 45,680,364,953
	June 30, 2016		
	At 1% Decrease (1.85%)	At Discount Rate (2.85%)	At 1% Increase (3.85%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 392,510,112	\$ 327,632,018	\$ 276,564,642
State of New Jersey's Total Nonemployer OPEB Liability	\$ 69,283,705,084	\$ 57,831,784,184	\$ 48,817,654,566

Sensitivity of Total Nonemployer OPEB Liability to changes in the healthcare trend rate:

The following presents the total nonemployer OPEB liability as of June 30, 2017 and 2016, respectively, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 9. Post-Retirement Benefits (continued)

	June 30, 2017		
	1% Decrease	Healthcare Cost Trend Rate*	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 248,974,099	\$ 302,739,653	\$ 374,139,676
State of New Jersey's Total Nonemployer OPEB Liability	\$ 44,113,584,560	\$ 53,639,841,858	\$ 66,290,599,457
	June 30, 2016		
	1% Decrease	Healthcare Cost Trend Rate*	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 268,831,193	\$ 327,632,018	\$ 406,243,118
State of New Jersey's Total Nonemployer OPEB Liability	\$ 47,452,589,164	\$ 57,831,784,184	\$ 71,707,778,970

* See Healthcare Cost Trend Assumptions for details of rates.

Additional Information

Collective balances of the Local Group at June 30, 2017 are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in Proportion	\$ 99,843,255	\$ (99,843,255)
Change in Assumptions	\$ -	\$ (6,343,769,032)
Contributions Made in Fiscal Year Year Ending 2018 After June 30, 2017 Measurement Date **	\$ 1,190,373,242	\$ -
	<u>\$ 1,290,216,497</u>	<u>\$ (6,443,612,287)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 9. Post-Retirement Benefits (continued)

Fiscal Year Ending June 30,	
2018	\$ (742,830,097)
2019	(742,830,097)
2020	(742,830,097)
2021	(742,830,097)
2022	(742,830,097)
Thereafter	<u>(2,629,618,547)</u>
	<u>\$ (6,343,769,032)</u>

** Employer Contributions made after June 30, 2017 are reported as a deferred outflow of resources, but are not amortized in expense.

Plan Membership

At June 30, 2016, the Program membership consisted of the following:

	<u>June 30, 2016</u>
Active Plan Members	\$ 223,747
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	<u>142,331</u>
	<u>\$ 366,078</u>

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2018 (measurement date June 30, 2017) is as follows:

Total OPEB Liability	
Service Cost	\$ 2,391,878,884
Interest Cost	1,699,441,736
Changes of Assumptions	(7,086,599,129)
Contributions: Member	45,748,749
Gross Benefit Payments	<u>(1,242,412,566)</u>
Net Change in Total OPEB Liability	(4,191,942,326)
Total OPEB Liability (Beginning)	<u>57,831,784,184</u>
Total OPEB Liability (Ending)	<u>\$ 53,639,841,858</u>
Total Covered Employee Payroll	\$ 13,493,400,208
Net OPEB Liability as a Percentage of Payroll	398%

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

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

As previously mentioned, the School District receives on-behalf payments from the State of New Jersey for normal costs and post-retirement medical costs related to the Teachers' Pension and Annuity Fund (TPAF) pension plan. The School District is not legally responsible for these contributions. The on-behalf payments are recorded as revenues and expenditures in the government-wide and general fund financial statements. For the fiscal year ended June 30, 2018, the on-behalf payments for pension, social security, post-retirement medical costs, and long-term disability were \$6,542,168, \$3,218,468, \$4,225,447 and \$7,955, respectively.

Note 11. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

New Jersey Unemployment Compensation Insurance – The School District has elected to fund its New Jersey Unemployment Compensation Insurance under the “Benefit Reimbursement Method”. Under this plan the School District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The School District is billed quarterly for amounts due to the State. The following is a summary of School District contributions, reimbursements to the State for benefits paid and the ending balance of the School District's trust fund for the current and previous two years:

<u>Fiscal Year</u>	<u>School District Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2017-2018	\$ 110,523	\$ 152,240	\$ 537,610
2016-2017	107,483	48,646	579,327
2015-2016	104,938	48,199	520,490

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, 2018 may be impaired. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying combined financial statements for such contingencies.

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 12. Contingencies (continued)

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

Note 13. Deferred Compensation

The School District offers its employees a choice of the following deferred compensation plans created in accordance with Internal Revenue Code Section 403(b) and 457. The plans, which are administered by the entities listed below, permits participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death or unforeseeable emergency. The plan administrators are as follows:

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

Note 14. Compensated Absences

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

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

The liability for vested compensated absences of the governmental fund types is recorded in the Statement of Net Position. At June 30, 2017, the liability for compensated absences reported on the government-wide Statement of Net Position was \$1,432,275.

Note 15. Tax Abatements

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 15. Tax Abatements (continued)

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

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

Note 16. Post-Retirement Health Benefits – Local District

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

Basis of Valuation

This valuation has been conducted as of June 30, 2018 based upon census, plan design and claims information provided by the District. Census includes 157 participants currently receiving retiree benefits, and 63 active participants who can satisfy the benefit eligibility requirements, of whom 22 are already eligible to retire as of the valuation date. The average age of the active population is 54 and the average age of the retiree population is 63.

Demographic assumptions were selected based on those used in by the New Jersey State Division of Pensions and Benefits in calculating pension benefits taken from the July 1, 2017 report from Conduent.

Health care (economic) assumptions were selected based on those used by the New Jersey State Educational Health Benefits Program in calculating SEHBP member OPEB requirements take from the July 1, 2016 report from Aon Consultants.

<i>Mortality</i>	<i>RP 2000 Combined Healthy Male Mortality Rates Set Forward Three Years</i>
<i>Turnover</i>	<i>NJ State Pensions Ultimate Withdrawal Rates - prior to benefits eligibility</i>
<i>Assumed Retirement Age</i>	<i>At first eligibility after completing 20 years but less than 30 years of service and attainment of age 55 but less than age 65</i>
<i>Full Attribution Period</i>	<i>Service to Assumed Retirement Age</i>
<i>Benefit End Date</i>	<i>Attainment of Age 65, except for grandfathered retirees who are covered for life</i>
<i>Annual Discount Rate</i>	<i>3.87% Based on the Bond Buyer 20 Index June 30, 2018</i>
<i>Salary Increases</i>	<i>2.50%</i>
<i>Consumer Price Index</i>	<i>2.50%</i>
<i>Trend</i>	<i>Medical - 6.00% in 2018, reducing by 0.1% per annum, leveling at 5.00% per annum in 2028 Dental and Vision - 4.50% per annum</i>
<i>Medical Cost Aging Factor</i>	<i>NJ SHBP Medical Morbidity Rates</i>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 16. Post-Retirement Health Benefits – Local District (continued)

- Attribution period – The attribution period begins with the date of hire and ends with full benefits eligibility date.
- Per capita cost methods – The valuation reflects per capita net premium costs based on actual 2018 medical, dental, and vision premiums and the plan option selected. Plan selections are assumed to remain unchanged in retirement. The age specific cost was derived based on per person costs at the average age of the active population (54) and scaled to each age based on the medical cost aging factors.
- Grandfathered Benefits – A finite group of existing retirees receive benefits for life, including employer-paid Medicare B premiums.
- Schedule of Benefits – Upon retirement after attainment of age 55 and 20 years of service but prior to eligibility for New Jersey State Educational Health Benefits Plan, retirees receive employer paid dental and vision benefits for singles. Benefits end at attainment of age 65. Those hired after June 30, 2001 are excluded.
- Retiree Contributions – NJ Chapter 78 requires that certain future retirees contribute toward the cost of their benefits. Specifically, those who had retired prior to passage of Chapter 78 and those employees that had more than 25 years of service on the date of passage are grandfathered. All others are subject to the contribution rates in effect when they retire, but not less than 1.5% of their annual retirement allowance from the Public Employees Retirement System. For purposes of this valuation and for conservatism, we have assumed that future retiree contributions percentage rates will be zero. 2018 employer contributions for retiree benefits as reported by the District are \$310,000.
- Actuarial valuation method – Entry Age Normal as a Percentage of Salary.

Net OPEB Liability

The components of the net OPEB liability of the plan as of June 30, 2018, are as follows:

Total OPEB Liability	\$ 2,118,088
Plan Fiduciary Net Position	-
Net OPEB Liability	\$ 2,118,088
Net Position/OPEB Liability	0.00%

**Sensitivity of the Net Pension Liability
To Changes in the Discount Rate**

The following presents the net OPEB liability of the District, calculated using the discount rate of 3.87%, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.87%) or 1-percentage-point higher (4.87%) than the current rate:

	1% Decrease (2.87%)	Current Discount Rate	1% Increase (4.87%)
Net OPEB Liability	\$ 2,180,817	\$ 2,118,088	\$ 2,064,760

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 16. Post-Retirement Health Benefits – Local District (continued)

**Sensitivity of the Net Pension Liability
To Changes in the Discount Rate**

The following presents the net OPEB liability of the District, calculated using the current medical inflation rate as well as what the District’s net OPEB liability would be if it were calculated using a trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Health Care Trend Rate	1% Increase
Net OPEB Liability	\$ 2,024,275	\$ 2,118,088	\$ 2,224,433

Note 17. Calculation of Excess Surplus

The designation for Restricted Fund Balance – Excess Surplus is a required calculation pursuant to N.J.S.A.18A:7F-7. New Jersey school districts are required to reserve General Fund fund balance at the fiscal year-end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years’ budget. The excess fund balance at June 30, 2018 was \$-0-.

Note 18. Fund Balances

General Fund – Of the \$18,076,693 General Fund fund balance at June 30, 2018, \$61,253 has been restricted for the Capital Reserve Account; \$6,214,000 has been restricted for Capital Reserve - Designated for Subsequent Year’s Expenditures; \$6,870,000 has been restricted for the Maintenance Reserve Account; \$180,000 has been restricted for Maintenance Reserve – Designated for Subsequent Year’s Expenditures; \$1,000,000 has been restricted Emergency Reserve – Designated for Subsequent Year’s Expenditures; \$304,299 has been restricted Tuition Reserve – Designated for Subsequent Year’s Expenditures;; \$6,764,521 has been restricted for the Impact Aid Reserve Account; \$16,989 has been restricted for Excess Surplus – Designated for Subsequent Year’s Expenditures; \$284,394 has been assigned to other purposes; \$3,557,149 has been assigned for Designated for Subsequent Year’s Expenditures; and (\$7,175,912) has been unassigned.

Capital Projects Fund – Of the \$3,139,257 Capital Projects Fund fund balance at June 30, 2018, \$3,139,257 is restricted for future capital projects approved by the School District.

Note 19. Deficit Fund Balances

The School District has a deficit fund balance of \$7,175,912 in the General Fund and \$217,853 in the Special Revenue Fund as of June 30, 2018 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (continued)**

Note 19. Deficit Fund Balances (continued)

recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The School District deficits in the fund statements (modified accrual basis) of \$7,175,912 and \$217,853 are less than the last two state aid payments.

Note 20. Deficit in Net Position

Unrestricted Net Position – The School District governmental activities had a deficit in unrestricted net position in the amount of \$54,671,212 at June 30, 2018. 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, 2018. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

Note 21. Operating Leases

The School District has a commitment to lease iPads under an operating lease for three years. Total lease payments made during the year ended June 30, 2018 amounted to \$264,940. Future minimum lease payments are as follows:

Fiscal Year Ending <u>June 30,</u>	
2019	<u>\$ 264,940</u>
Total Minimum Lease Payments	<u><u>\$ 264,940</u></u>

Note 22. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2018 and February 21, 2019, the date that the financial statements were available for issuance, for possible disclosure and recognition in the financial statements. No items have come to the attention of the School District that would require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

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C. Budgetary Comparison Schedules

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Revenues:					
Local Sources:					
Local Tax Levy	\$ 13,465,840	\$ -	\$ 13,465,840	\$ 13,465,840	\$ -
Tuition	300,000	-	300,000	391,205	91,205
Transportation	50,000	-	50,000	1,425	(48,575)
Interest Earned on Maintenance Reserve	250	-	250	-	(250)
Interest Earned on Capital Reserve	250	-	250	-	(250)
Miscellaneous	540,000	-	540,000	588,893	48,893
Total Local Sources	14,356,340	-	14,356,340	14,447,363	91,023
State Sources:					
Categorical Special Education Aid	2,658,413	-	2,658,413	2,658,413	-
Equalization Aid	44,597,100	-	44,597,100	44,597,100	-
Categorical Security Aid	1,276,133	-	1,276,133	1,276,133	-
Adjustment Aid	32,390,229	(1,520,241)	30,869,988	30,869,988	-
Categorical Transportation Aid	2,475,800	-	2,475,800	2,475,800	-
School Choice Aid	72,160	-	72,160	72,160	-
PARCC Readiness Aid	47,520	-	47,520	47,520	-
Per Pupil Growth Aid	47,520	-	47,520	47,520	-
Per Pupil Growth Aid	44,720	-	44,720	44,720	-
Extraordinary Aid	112,368	-	112,368	387,939	275,571
Nonpublic Transportation Aid	-	-	-	20,010	20,010
Lead Testing for Schools Aid	-	-	-	5,692	5,692
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	4,225,447	4,225,447
Normal Pension Contributions	-	-	-	6,542,168	6,542,168
Long-Term Disability Insurance	-	-	-	7,955	7,955
Reimbursed TPAF Social Security Contributions	-	-	-	3,218,468	3,218,468
Total State Sources	83,721,963	(1,520,241)	82,201,722	96,497,033	14,295,311
Federal Sources:					
Impact Aid	1,450,000	-	1,450,000	1,805,411	355,411
Medicaid Reimbursement	158,834	-	158,834	307,923	149,089
Total Federal Services	1,608,834	-	1,608,834	2,113,334	504,500
Total Revenues	\$ 99,687,137	\$ (1,520,241)	\$ 98,166,896	\$ 113,057,730	\$ 14,890,834
Expenditures:					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 1,640,124	\$ (65,875)	\$ 1,574,249	\$ 1,565,457	\$ 8,792
Grades 1 - 5	9,915,422	7,396	9,922,818	9,910,378	12,440
Grades 6 - 8	5,832,481	(114,756)	5,717,725	5,707,935	9,790
Grades 9 - 12	6,834,761	(235,892)	6,598,869	6,596,623	2,246
Regular Programs - Home Instruction:					
Salaries of Teachers	150,120	24,460	174,580	174,579	1
Purchased Professional/Educational Services	-	21,819	21,819	21,818	1
Other Purchased Services	6,000	(1,235)	4,765	4,764	1
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	709,436	(41,460)	667,976	667,826	150
Unused Vacation Payment to to Terminated/Retired Employees	-	37,928	37,928	37,928	-
Purchased Professional/Educational Services	498,655	(17,385)	481,270	455,548	25,722
Purchased Technical Services	225,000	-	225,000	217,130	7,870
Other Purchased Services	192,902	(51,943)	140,959	114,164	26,795
General Supplies	1,052,892	40,466	1,093,358	951,450	141,908
Textbooks	963,591	(107,564)	856,027	845,397	10,630
Other Objects	71,891	4,903	76,794	60,949	15,845
Total Regular Programs - Instruction	28,093,275	(499,138)	27,594,137	27,331,946	262,191

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Learning and/or Language Disabilities:					
Salaries of Teachers	301,021	(199,646)	101,375	101,074	301
Other Salaries for Instruction	221,960	(28,344)	193,616	193,614	2
Purchased Professional/ Educational Services	346	(250)	96	95	1
Other Purchased Services	2,175	(2,175)	-	-	-
General Supplies	14,800	1,912	16,712	13,861	2,851
Textbooks	6,000	(4,577)	1,423	1,422	1
Other Objects	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities	547,302	(233,080)	314,222	310,066	4,156
Multiple Disabilities:					
Salaries of Teachers	1,075,648	(7,639)	1,068,009	1,067,689	320
Other Salaries for Instruction	732,833	70,599	803,432	795,752	7,680
Purchased Professional/Educational Services	50	-	50	-	50
Other Purchased Services	3,349	(1,677)	1,672	1,573	99
General Supplies	37,506	8,507	46,013	36,812	9,201
Textbooks	10,650	(10,128)	522	522	-
Other Objects	2,800	-	2,800	-	2,800
Total Multiple Disabilities	1,862,836	59,662	1,922,498	1,902,348	20,150
Resource Room:					
Salaries of Teachers	5,919,525	(19,421)	5,900,104	5,899,207	897
Other Salaries for Instruction	899,663	(188,859)	710,804	709,364	1,440
Purchased Professional Services	12,010	(2,617)	9,393	8,393	1,000
Other Purchased Services	12,675	(2,440)	10,235	6,100	4,135
General Supplies	35,035	21,308	56,343	34,720	21,623
Textbooks	19,655	(16,871)	2,784	993	1,791
Other Objects	1,000	-	1,000	-	1,000
Total Resource Room	6,899,563	(208,900)	6,690,663	6,658,777	31,886
Preschool Disabilities - Full Time:					
Salaries of Teachers	219,631	(13,496)	206,135	205,429	706
Other Salaries for Instruction	243,676	16,063	259,739	259,736	3
Other Purchased Services	1,000	-	1,000	275	725
General Supplies	8,500	-	8,500	4,080	4,420
Other Objects	1,500	-	1,500	-	1,500
Total Preschool Handicapped - Full Time	474,307	2,567	476,874	469,520	7,354
Total Special Education	9,784,008	(379,751)	9,404,257	9,340,711	63,546
Basic Skills/Remedial:					
Salaries of Teachers	909,782	232,379	1,142,161	1,139,953	2,208
Other Salaries for Instruction	255,268	36,045	291,313	291,310	3
General Supplies	2,000	(250)	1,750	-	1,750
Total Basic Skills/Remedial	1,167,050	268,174	1,435,224	1,431,263	3,961
Bilingual Education:					
Salaries of Teachers	265,057	4,827	269,884	269,369	515
Other Purchased Services	257	-	257	-	257
General Supplies	1,783	-	1,783	1,191	592
Textbooks	150	-	150	-	150
Total Bilingual Education	267,247	4,827	272,074	270,560	1,514

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Vocational Programs - Local Instruction:					
Other Purchased Services	3,800	1,447	5,247	4,460	787
General Supplies	4,371	(1,447)	2,924	2,346	578
Total Vocational Programs-Local Instruction	8,171	-	8,171	6,806	1,365
School Sponsored Cocurricular Activities:					
Salaries	323,259	98,030	421,289	411,083	10,206
Purchased Services	10,200	2,672	12,872	12,871	1
Total School Sponsored Cocurricular Activities	333,459	100,702	434,161	423,954	10,207
School Sponsored Athletics - Instruction:					
Salaries	320,000	(2,412)	317,588	316,527	1,061
Purchased Services	94,463	(659)	93,804	91,878	1,926
Supplies and Materials	105,000	-	105,000	104,957	43
Total School Sponsored Athletics - Instruction	519,463	(3,071)	516,392	513,362	3,030
Before/After School Programs:					
Salaries	216,915	(48,003)	168,912	152,497	16,415
Other Salaries for Instruction	1,000	-	1,000	618	382
Total Before/After School Programs	217,915	(48,003)	169,912	153,115	16,797
Summer School - Instruction:					
Salaries	115,959	(20,662)	95,297	93,238	2,059
Salaries of Principals & Assistant Principals	2,645	(1,262)	1,383	-	1,383
Total Summer School - Instruction	118,604	(21,924)	96,680	93,238	3,442
Total - Instruction	40,509,192	(578,184)	39,931,008	39,564,955	366,053
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - State Regular	188,374	4,103	192,477	192,476	1
Tuition to Other LEA's - State Special	-	121,205	121,205	121,204	1
Tuition to County Vocational School District - Regular	779,520	19,576	799,096	799,096	-
Tuition to County Vocational School District - Special	87,696	1,092	88,788	88,788	-
Tuition to CSSD & Regional Day School	1,698,732	(25,997)	1,672,735	1,672,735	-
Tuition to Private Schools for the Handicapped - State	446,878	415,233	862,111	862,075	36
Tuition - State Facilities	230,664	-	230,664	230,664	-
Tuition - Other	80,000	352,665	432,665	432,665	-
Total Undistributed Expenditures - Instruction	3,511,864	887,877	4,399,741	4,399,703	38
Attendance & Social Work Services:					
Salaries	171,869	17,860	189,729	188,310	1,419
Salaries of Family Liaisons & Comm. Parent Inv. Specialists	110,176	1,396	111,572	111,572	-
Total Attendance & Social Work Services	282,045	19,256	301,301	299,882	1,419

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Health Services:					
Salaries	1,016,453	(6,623)	1,009,830	1,002,779	7,051
Purchased Professional&Technical Services	52,170	(21,360)	30,810	20,941	9,869
Other Purchased Services	564,825	(138,719)	426,106	425,646	460
Supplies and Materials	50,926	(833)	50,093	37,528	12,565
Total Health Services	1,684,374	(167,535)	1,516,839	1,486,894	29,945
Other Support Services - Students - Related Services:					
Salaries	934,438	(8,984)	925,454	920,962	4,492
Purchased Technical Services	110,000	7,740	117,740	117,739	1
Supplies and Materials	12,000	(5,000)	7,000	4,703	2,297
Total Other Support Services - Students - Related - Services	1,056,438	(6,244)	1,050,194	1,043,404	6,790
Other Support Services - Students - Extra Services: Purchased Professional/Educational Services	1,444,000	178,820	1,622,820	1,622,819	1
Total Other Support Services - Students - Extra Services	1,444,000	178,820	1,622,820	1,622,819	1
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	1,546,065	(5,969)	1,540,096	1,529,138	10,958
Purchased Professional/Educational Services	27,500	5,286	32,786	29,242	3,544
Purchased Technical Services	3,500	-	3,500	-	3,500
Other Purchased Services	4,175	1,150	5,325	2,632	2,693
Supplies and Materials	31,179	(6,402)	24,777	14,055	10,722
Total Other Support Services - Students - Regular	1,612,419	(5,935)	1,606,484	1,575,067	31,417
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	2,531,609	17,179	2,548,788	2,546,536	2,252
Salaries of Secretarial & Clerical Assistants	429,245	(9,381)	419,864	419,863	1
Purchased Professional/ Educational Services	-	950	950	(637)	1,587
Miscellaneous Purchased Services	32,000	(13,475)	18,525	14,597	3,928
Supplies and Materials	65,000	(11,431)	53,569	50,125	3,444
Other Objects	2,000	-	2,000	-	2,000
Total Other Support Services - Students - Special - Services	3,059,854	(16,158)	3,043,696	3,030,484	13,212
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	1,251,491	(128,854)	1,122,637	1,122,636	1
Salaries of Other Professional Staff	167,486	(8,221)	159,265	109,730	49,535
Salaries of Secretarial & Clerical Assistants	98,691	41,391	140,082	140,081	1
Unused Vacation Pay to Term./Retired Staff	-	-	-	-	-
Salaries of Facilitators, Math & Literacy	189,470	(37,861)	151,609	105,229	46,380
Purchased Professional/Educational Services	306,156	23,075	329,231	328,617	614
Other Purchased Services	94,860	(63,560)	31,300	6,413	24,887
Supplies and Materials	91,500	(43,552)	47,948	34,613	13,335
Total Improvement of Instruction Services/Other Support Services Instructional Staff	2,199,654	(217,582)	1,982,072	1,847,319	134,753

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	1,459,175	(23,045)	1,436,130	1,428,148	7,982
Salaries of Technology Coordinators	160,999	(38,558)	122,441	120,512	1,929
Purchased Professional&Technical Services	300,992	255,737	556,729	552,857	3,872
Other Purchased Services	24,125	3,129	27,254	23,143	4,111
Supplies and Materials	1,477,797	827,490	2,305,287	2,165,467	139,820
Total Educational Media Services/ School Library	3,423,088	1,024,753	4,447,841	4,290,127	157,714
Instructional Staff Training Services:					
Purchased Professional/Educational Services	17,925	(3,000)	14,925	-	14,925
Total Instructional Staff Training Services	17,925	(3,000)	14,925	-	14,925
Support Services General Administration:					
Salaries	225,130	566	225,696	225,695	1
Legal Services	125,000	-	125,000	123,115	1,885
Audit Fees	45,000	138	45,138	45,138	-
Architectural/Engineering Fees	60,000	9,567	69,567	69,567	-
Other Purchased Professional Services	75,000	13,047	88,047	85,906	2,141
Telephone/Communications	149,600	22,608	172,208	171,550	658
BOE Other Purchased Services	4,000	-	4,000	3,992	8
Other Purchased Services	167,745	31,733	199,478	199,477	1
General Supplies	12,500	3,091	15,591	14,808	783
Judgments Against School District	20,000	(10,000)	10,000	10,000	-
BOE Membership Dues & Fees	27,000	(392)	26,608	25,330	1,278
Total Support Services General Administration	910,975	70,358	981,333	974,578	6,755
Support Services School Administration:					
Salaries of Principals&Assistant Principals	1,865,355	24,906	1,890,261	1,883,622	6,639
Salaries of Secretarial & Clerical Assistants	937,381	(41,673)	895,708	895,467	241
Other Salaries	304,597	(11,813)	292,784	292,779	5
Unused Vacation Pay to Term./Retired Staff	-	38,797	38,797	38,796	1
Other Purchased Services	12,110	3,074	15,184	2,707	12,477
Supplies and Materials	25,101	5,602	30,703	16,484	14,219
Total Support Services School Administration	3,144,544	18,893	3,163,437	3,129,855	33,582
Central Services:					
Salaries	1,013,911	1,783	1,015,694	1,015,693	1
Purchased Professional Services	26,600	1,387	27,987	27,986	1
Purchased Technical Services	24,750	-	24,750	23,680	1,070
Other Purchased Services	18,020	177	18,197	14,034	4,163
Supplies and Materials	154,855	(32,448)	122,407	111,015	11,392
Expenditures	62,300	5,713	68,013	65,743	2,270
Total Central Services	1,300,436	(23,388)	1,277,048	1,258,151	18,897
Administrative Information Technology:					
Salaries	558,726	5,205	563,931	563,930	1
Unused Vacation Pay to Term./Retired Staff	-	26,512	26,512	26,512	-
Purchased Technical Services	143,542	50,805	194,347	191,859	2,488
Total Administrative Information Technology	702,268	82,522	784,790	782,301	2,489

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Allowable Maintenance for School Facilities:					
Salaries	-	289,500	289,500	289,500	-
Cleaning, Repair & Maintenance Services	10,000	(10,000)	-	-	-
Total Allowable Maintenance for School Facilities	10,000	279,500	289,500	289,500	-
Custodial Services:					
Salaries	3,557,269	(264,403)	3,292,866	3,263,207	29,659
Unused Vacation Pay to Term./Retired Staff	12,441	-	12,441	8,049	4,392
Purchased Professional&Technical Services	35,000	(15,700)	19,300	18,953	347
Cleaning, Repair & Maintenance Services	681,696	406,815	1,088,511	1,062,038	26,473
Other Purchased Property Services	134,000	(11,693)	122,307	112,965	9,342
Insurance	572,999	(42,065)	530,934	530,934	-
Miscellaneous Purchased Services	28,500	(1,505)	26,995	26,110	885
General Supplies	800,096	(5,438)	794,658	770,311	24,347
Energy (Electricity)	1,190,000	(64,528)	1,125,472	1,116,754	8,718
Energy (Gas)	360,000	62,991	422,991	351,748	71,243
Other Objects	12,000	10,000	22,000	15,964	6,036
Total Custodial Services	7,384,001	74,474	7,458,475	7,277,033	181,442
Care & Upkeep of Grounds:					
Salaries	141,847	1,196	143,043	141,702	1,341
Total Care and Upkeep of Grounds	141,847	1,196	143,043	141,702	1,341
Security:					
Salaries	1,056,564	47,634	1,104,198	1,092,866	11,332
Purchased Professional&Technical Services	47,000	158,709	205,709	179,682	26,027
General Supplies	36,500	194,677	231,177	223,236	7,941
Total Security	1,140,064	406,687	1,546,751	1,501,451	45,300
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home & School) - Regular	1,823,749	106,981	1,930,730	1,928,370	2,360
Salaries for Pupil Transportation (Between Home & School) - Special Education	1,006,603	103,560	1,110,163	1,110,162	1
Cleaning, Repair & Maintenance Services	140,000	(15,908)	124,092	124,091	1
Contracted Services (Between Home & School) Vendors	600,000	33,620	633,620	633,589	31
Contracted Services (Aid in Lieu of Payments) - Nonpublic Schools	90,000	-	90,000	82,147	7,853
Miscellaneous Purchased Services - Transportation	93,646	730	94,376	87,922	6,454
Supplies and Materials	800,000	(106,628)	693,372	685,880	7,492
Miscellaneous Expenditures	2,500	-	2,500	1,138	1,362
Total Student Transportation Services	4,559,663	122,356	4,682,019	4,655,760	26,259
Unallocated Benefits Employee Benefits:					
Social Security	1,680,000	46,191	1,726,191	1,726,190	1
PERS Contributions	2,130,343	(130,554)	1,999,789	1,999,789	-
DCRP Contributions	52,341	16,299	68,640	68,639	1
Workmen's Compensation	1,043,173	(83,701)	959,472	959,472	-
Health Benefits	17,616,163	(557,780)	17,058,383	17,022,236	36,147
Tuition Reimbursements	130,000	(34,137)	95,863	94,999	864
Medical Waivers	100,100	8,442	108,542	108,542	-
Unused Vacation Pay to Term./Retired Staff	400,796	9,000	409,796	408,868	928
Total Unallocated Benefits - Employee Benefits	23,152,916	(726,240)	22,426,676	22,388,735	37,941

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	4,225,447	(4,225,447)
Normal Pension Contributions	-	-	-	6,542,168	(6,542,168)
Long-Term Disability Insurance	-	-	-	7,955	(7,955)
Reimbursed TPAF Social Security Contributions	-	-	-	3,218,468	(3,218,468)
Total Undistributed Expenditures	60,738,375	2,000,610	62,738,985	75,988,803	(13,249,818)
Total Expenditures - Current Expense	101,247,567	1,422,426	102,669,993	115,553,758	(12,883,765)
Capital Outlay:					
Interest Deposit on Maintenance Reserve	250	-	250	-	250
Interest Deposit on Capital Reserve	250	-	250	-	250
Equipment:					
Regular Programs - Instruction:					
Grades 1 - 5	7,002	1,520	8,522	2,514	6,008
Grades 6 - 8	7,613	-	7,613	-	7,613
Grades 9 - 12	11,200	15,252	26,452	18,153	8,299
Undistributed Expenditures:					
Instruction	-	12,000	12,000	-	12,000
Other Support Services - Instructional Staff	17,238	195,945	213,183	213,164	19
Administrative Information Technology	6,474	-	6,474	6,474	-
Custodial Services	38,715	-	38,715	14,710	24,005
Security	25,000	95,960	120,960	108,462	12,498
Student Transportation:					
Non-Instructional Transportation	15,000	(10,508)	4,492	4,492	-
School Bus - Regular	220,000	-	220,000	-	220,000
School Bus - Special	210,000	(1,364)	208,636	184,515	24,121
Total Equipment	558,742	308,805	867,547	552,484	315,063
Facilities Acquisition & Construction Services:					
Other Purchased Professional/Technical Services	-	11,460	11,460	11,430	30
Construction Services	-	61,361	61,361	-	61,361
Total Facilities Acquisition & Construction Services	-	72,821	72,821	11,430	61,391
Total Capital Outlay	558,742	381,626	940,368	563,914	376,454
Total Expenditures	101,806,309	1,804,052	103,610,361	116,117,672	(12,507,311)
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures Before Other Financing Sources(Uses)	(2,119,172)	(3,324,293)	(5,443,465)	(3,059,942)	2,383,523
Other Financing Sources/(Uses):					
Operating Transfer Out - Special Revenue	(780,828)	780,828	-	-	-
Operating Transfer Out - Bakery/Catering Program	-	-	-	(17,022)	(17,022)
Operating Transfer Out - Capital Projects	(8,829,806)	-	(8,829,806)	(3,691,500)	5,138,306
Operating Transfer In - Capital Projects	-	-	-	436,948	436,948
Operating Transfer In-Contribution to Whole School Reform	57,440,146	-	57,440,146	56,945,395	(494,751)
Operating Transfer Out - Contribution to Whole School Reform	(57,440,146)	-	(57,440,146)	(56,945,395)	494,751
Total Other Financing Sources/(Uses)	(9,610,634)	780,828	(8,829,806)	(3,271,574)	5,558,232

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures	(11,729,806)	(2,543,465)	(14,273,271)	(6,331,516)	7,941,755
Fund Balances, July 1	32,394,572	-	32,394,572	32,394,572	-
Fund Balances, June 30	\$ 20,664,766	\$ (2,543,465)	\$ 18,121,301	\$ 26,063,056	\$ 7,941,755

RECAPITULATION OF BUDGET TRANSFERS:

Prior Year Encumbrances	<u>\$ 2,543,465</u>
Total	<u><u>\$ 2,543,465</u></u>

RECAPITULATION OF FUND BALANCE:

Restricted Fund Balance:	
Tuition Reserve - Designated for Subsequent Year's Expenditures	\$ 304,299
Emergency Reserve - Designated for Subsequent Year's Expenditures	1,000,000
Maintenance Reserve	6,870,000
Maintenance Reserve - Designated for Subsequent Year's Expenditures	180,000
Capital Reserve	61,253
Capital Reserve - Designated for Subsequent Year's Expenditures	6,214,000
Excess Surplus - Designated for Subsequent Year's Expenditures	16,989
Reserve for Impact Aid	6,764,521
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	3,557,149
Year-End Encumbrances	284,394
Unassigned Fund Balance	<u>810,451</u>
Subtotal	<u>26,063,056</u>
Reconciliation to Governmental Funds Statements (GAAP):	
Last Two State Aid Payments Not Recognized on GAAP Basis	<u>(7,986,363)</u>
Fund Balance per Governmental Funds (GAAP)	<u><u>\$ 18,076,693</u></u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues:												
Local Sources:												
Local Tax Levy	\$ 13,465,840	\$ -	\$ 13,465,840	\$ -	\$ -	\$ 13,465,840	\$ 13,465,840	\$ -	\$ 13,465,840	\$ 13,465,840	\$ -	\$ 13,465,840
Tuition	300,000	-	300,000	-	-	300,000	300,000	-	300,000	391,205	-	391,205
Transportation Fees From Other LEAs	50,000	-	50,000	-	-	50,000	50,000	-	50,000	1,425	-	1,425
Interest Earned on Maintenance Reserve	250	-	250	-	-	250	250	-	250	-	-	-
Interest Earned on Capital Reserve	250	-	250	-	-	250	250	-	250	-	-	-
Miscellaneous	540,000	-	540,000	-	-	540,000	540,000	-	540,000	588,893	-	588,893
Total Local Sources	14,356,340	-	14,356,340	-	-	14,356,340	14,356,340	-	14,356,340	14,447,363	-	14,447,363
State Sources:												
Categorical Special Education Aid	2,658,413	-	2,658,413	-	-	2,658,413	2,658,413	-	2,658,413	2,658,413	-	2,658,413
Equalization Aid	44,597,100	-	44,597,100	-	-	44,597,100	44,597,100	-	44,597,100	44,597,100	-	44,597,100
Categorical Security Aid	1,276,133	-	1,276,133	-	-	1,276,133	1,276,133	-	1,276,133	1,276,133	-	1,276,133
Adjustment Aid	32,390,229	-	32,390,229	(1,520,241)	-	(1,520,241)	30,869,988	-	30,869,988	30,869,988	-	30,869,988
Categorical Transportation Aid	2,475,800	-	2,475,800	-	-	2,475,800	2,475,800	-	2,475,800	2,475,800	-	2,475,800
School Choice Aid	72,160	-	72,160	-	-	72,160	72,160	-	72,160	72,160	-	72,160
PARCC Readiness Aid	47,520	-	47,520	-	-	47,520	47,520	-	47,520	47,520	-	47,520
Per Pupil Growth Aid	47,520	-	47,520	-	-	47,520	47,520	-	47,520	47,520	-	47,520
Professional Learning Community Aid	44,720	-	44,720	-	-	44,720	44,720	-	44,720	44,720	-	44,720
Extraordinary Aid	112,368	-	112,368	-	-	112,368	112,368	-	112,368	387,939	-	387,939
Nonpublic Transportation Aid	-	-	-	-	-	-	-	-	-	20,010	-	20,010
Lead Testing for Schools Aid	-	-	-	-	-	-	-	-	-	5,692	-	5,692
Nonbudgeted:												
On-Behalf TPAF:												
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,225,447	-	4,225,447
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	6,542,168	-	6,542,168
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	7,955	-	7,955
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,218,468	-	3,218,468
Total State Sources	83,721,963	-	83,721,963	(1,520,241)	-	(1,520,241)	82,201,722	-	82,201,722	96,497,033	-	96,497,033
Federal Sources:												
PL 81-874 Impact Aid	1,450,000	-	1,450,000	-	-	1,450,000	1,450,000	-	1,450,000	1,805,411	-	1,805,411
Medicaid Reimbursement	158,834	-	158,834	-	-	158,834	158,834	-	158,834	307,923	-	307,923
Total Federal Sources	1,608,834	-	1,608,834	-	-	1,608,834	1,608,834	-	1,608,834	2,113,334	-	2,113,334
Total Revenues	\$ 99,687,137	\$ -	\$ 99,687,137	\$ (1,520,241)	\$ -	\$ (1,520,241)	\$ 98,166,896	\$ -	\$ 98,166,896	\$ 113,057,730	\$ -	\$ 113,057,730
Expenditures:												
Current Expense:												
Instruction - Regular Programs:												
Salaries of Teachers:												
Preschool/Kindergarten	\$ 45,725	\$ 1,594,399	\$ 1,640,124	\$ (12,947)	\$ (52,928)	\$ (65,875)	\$ 32,778	\$ 1,541,471	\$ 1,574,249	\$ 31,611	\$ 1,533,846	\$ 1,565,457
Grades 1 - 5	188,969	9,726,453	9,915,422	88,211	(80,815)	7,396	277,180	9,645,638	9,922,818	266,336	9,644,042	9,910,378
Grades 6 - 8	82,478	5,750,003	5,832,481	53,007	(167,763)	53,007	135,485	5,582,240	5,717,725	135,484	5,572,451	5,707,935
Grades 9 - 12	192,719	6,642,042	6,834,761	(12,824)	(223,068)	(235,892)	179,895	6,418,974	6,598,869	177,652	6,418,971	6,596,623
Regular Programs - Home Instruction:												
Salaries of Teachers	150,120	-	150,120	24,460	-	24,460	174,580	-	174,580	174,579	-	174,579
Purchased Professional/Educational Services	-	-	-	21,819	-	21,819	21,819	-	21,819	21,818	-	21,818
Other Purchased Services	6,000	-	6,000	(1,235)	-	(1,235)	4,765	-	4,765	4,764	-	4,764

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction	41,988	667,448	709,436	3,846	(45,306)	(41,460)	45,834	622,142	667,976	45,834	621,992	667,826
Unused Vacation Payment to Term/Retired Employees	-	-	-	37,928	-	37,928	37,928	-	37,928	37,928	-	37,928
Purchased Professional/Educational Services	437,000	61,655	498,655	(23,470)	6,085	(17,385)	413,530	67,740	481,270	394,111	61,437	455,548
Purchased Technical Services	225,000	-	225,000	-	-	-	225,000	-	225,000	-	-	217,130
Other Purchased Services	134,182	58,720	192,902	(55,402)	3,459	(51,943)	78,780	62,179	140,959	64,182	49,982	114,164
General Supplies	135,785	917,107	1,052,892	53,079	(12,613)	40,466	188,864	904,494	1,093,358	128,008	823,442	951,450
Textbooks	883,000	80,591	963,591	(84,707)	(22,857)	(107,564)	798,293	57,734	856,027	798,287	47,110	845,397
Other Objects	2,000	69,891	71,891	-	4,903	4,903	2,000	74,794	76,794	-	60,949	60,949
Total Regular Programs - Instruction	2,524,966	25,568,309	28,093,275	91,765	(590,903)	(499,138)	2,616,731	24,977,406	27,594,137	2,497,724	24,834,222	27,331,946
Learning and/or Language Disabilities:												
Salaries of Teachers	26,900	274,121	301,021	(16,559)	(183,087)	(199,646)	10,341	91,034	101,375	10,341	90,733	101,074
Other Salaries for Instruction	92,017	129,943	221,960	(1,298)	(27,046)	(28,344)	90,719	102,897	193,616	90,719	102,895	193,614
Purchased Professional/Educational Services	-	346	346	-	(250)	(250)	-	96	96	-	95	95
Other Purchased Services	1,500	675	2,175	(1,500)	(675)	(2,175)	-	-	-	-	-	-
General Supplies	-	14,800	14,800	-	1,912	1,912	-	16,712	16,712	-	13,861	13,861
Textbooks	-	6,000	6,000	-	(4,577)	(4,577)	-	1,423	1,423	-	1,422	1,422
Other Objects	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-
Total Learning and/or Language Disabilities	120,417	426,885	547,302	(19,357)	(213,723)	(233,080)	101,060	213,162	314,222	101,060	209,006	310,066
Multiple Disabilities:												
Salaries of Teachers	47,924	1,027,724	1,075,648	(33,650)	26,011	(7,639)	14,274	1,053,735	1,068,009	14,273	1,053,416	1,067,689
Other Salaries for Instruction	13,500	719,333	732,833	(2,133)	72,732	70,599	11,367	792,065	803,432	11,367	784,385	795,752
Purchased Professional/Educational Services	-	50	50	-	-	-	-	50	50	-	-	-
Other Purchased Services	2,000	1,349	3,349	(1,677)	-	(1,677)	323	1,349	1,672	323	1,250	1,573
General Supplies	-	37,506	37,506	-	8,507	8,507	-	46,013	46,013	-	36,812	36,812
Textbooks	-	10,650	10,650	-	(10,128)	(10,128)	-	522	522	-	522	522
Other Objects	-	2,800	2,800	-	-	-	-	2,800	2,800	-	-	-
Total Multiple Disabilities	63,424	1,799,412	1,862,836	(37,460)	97,122	59,662	25,964	1,896,534	1,922,498	25,963	1,876,385	1,902,348
Resource Room:												
Salaries of Teachers	92,910	5,826,615	5,919,525	118,955	(138,376)	(19,421)	211,865	5,688,239	5,900,104	211,838	5,687,369	5,899,207
Other Salaries for Instruction	4,500	895,163	899,663	12,780	(201,639)	(188,859)	17,280	693,524	710,804	16,279	693,085	709,364
Purchased Professional Services	-	12,010	12,010	-	(2,617)	(2,617)	-	9,393	9,393	-	8,393	8,393
Other Purchased Services	4,000	8,675	12,675	(1,966)	(474)	(2,440)	2,034	8,201	10,235	2,024	4,076	6,100
General Supplies	-	35,035	35,035	-	21,308	21,308	-	56,343	56,343	-	34,720	34,720
Textbooks	-	19,655	19,655	-	(16,871)	(16,871)	-	2,784	2,784	-	993	993
Other Objects	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-
Total Resource Room	101,410	6,798,153	6,899,563	129,769	(338,669)	(208,900)	231,179	6,459,484	6,690,663	230,141	6,428,636	6,658,777
Preschool Disabilities - Full Time:												
Salaries of Teachers	20,850	198,781	219,631	(16,214)	2,718	(13,496)	4,636	201,499	206,135	3,930	201,499	205,429
Other Salaries for Instruction	10,500	233,176	243,676	8,972	7,091	16,063	19,472	240,267	259,739	19,470	240,266	259,736
Other Purchased Services	1,000	-	1,000	-	-	-	1,000	-	1,000	-	-	275
General Supplies	8,500	-	8,500	-	-	-	8,500	-	8,500	-	-	4,080
Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	-	-	-
Total Preschool Handicapped - Full Time	42,350	431,957	474,307	(7,242)	9,809	2,567	35,108	441,766	476,874	27,755	441,765	469,520
Total Special Education	327,601	9,456,407	9,784,008	65,710	(445,461)	(379,751)	393,311	9,010,946	9,404,257	384,919	8,955,792	9,340,711

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Basic Skills/Remedial:													Salaries of Teachers	515	909,267	909,782	(515)	232,894	232,379	-	1,142,161	1,142,161	-	-	1,139,953	Other Salaries for Instruction	18,946	236,322	255,268	(16,233)	52,278	36,045	2,713	288,600	291,313	2,713	2,713	288,597	General Supplies	-	2,000	2,000	-	(250)	(250)	-	1,750	1,750	-	-	-	Total Basic Skills/Remedial	19,461	1,147,589	1,167,050	(16,748)	284,922	268,174	2,713	1,432,511	1,435,224	2,713	1,428,550	1,431,263	Bilingual Education:													Salaries of Teachers	510	264,547	265,057	-	4,827	4,827	510	269,374	269,884	-	269,369	269,369	Other Purchased Services	-	257	257	-	-	-	-	257	257	-	-	-	General Supplies	-	1,783	1,783	-	-	-	-	1,783	1,783	-	1,191	1,191	Textbooks	-	150	150	-	-	-	-	150	150	-	-	-	Total Bilingual Education	510	266,737	267,247	-	4,827	4,827	510	271,564	272,074	-	270,560	270,560	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	-	3,800	1,447	-	1,447	5,247	-	5,247	4,460	-	4,460	General Supplies	4,371	-	4,371	(1,447)	-	(1,447)	2,924	-	2,924	2,346	-	2,346	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	6,806	-	6,806	School Sponsored Co-curricular Activities:													Salaries	-	323,259	323,259	659	97,371	98,030	659	420,630	421,289	658	410,425	411,083	Purchased Services	10,200	-	10,200	2,672	-	2,672	12,872	-	12,872	12,871	-	12,871	Total School Sponsored Co-curricular Activities	10,200	323,259	333,459	3,331	97,371	100,702	13,531	420,630	434,161	13,529	410,425	423,954	School Sponsored Athletics - Instruction:													Salaries	320,000	-	320,000	(2,672)	260	(2,412)	317,328	260	317,588	316,267	260	316,527	Purchased Services	94,463	-	94,463	(659)	-	(659)	93,804	-	93,804	91,878	-	91,878	Supplies and Materials	105,000	-	105,000	-	-	-	105,000	-	105,000	104,957	-	104,957	Total School Sponsored Athletics - Instruction	519,463	-	519,463	(3,331)	260	(3,071)	516,132	260	516,392	513,102	260	513,362	Before/After School Programs:													Salaries	-	216,915	216,915	-	(48,003)	(48,003)	-	168,912	168,912	-	152,497	152,497	Other Salaries for Instruction	-	1,000	1,000	-	-	-	-	1,000	1,000	-	618	618	Total Before/After School Programs	-	217,915	217,915	-	(48,003)	(48,003)	-	169,912	169,912	-	153,115	153,115	Summer School - Instruction:													Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238	Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-	Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238	Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096
Salaries of Teachers	515	909,267	909,782	(515)	232,894	232,379	-	1,142,161	1,142,161	-	-	1,139,953																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Salaries for Instruction	18,946	236,322	255,268	(16,233)	52,278	36,045	2,713	288,600	291,313	2,713	2,713	288,597																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
General Supplies	-	2,000	2,000	-	(250)	(250)	-	1,750	1,750	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Basic Skills/Remedial	19,461	1,147,589	1,167,050	(16,748)	284,922	268,174	2,713	1,432,511	1,435,224	2,713	1,428,550	1,431,263																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Bilingual Education:													Salaries of Teachers	510	264,547	265,057	-	4,827	4,827	510	269,374	269,884	-	269,369	269,369	Other Purchased Services	-	257	257	-	-	-	-	257	257	-	-	-	General Supplies	-	1,783	1,783	-	-	-	-	1,783	1,783	-	1,191	1,191	Textbooks	-	150	150	-	-	-	-	150	150	-	-	-	Total Bilingual Education	510	266,737	267,247	-	4,827	4,827	510	271,564	272,074	-	270,560	270,560	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	-	3,800	1,447	-	1,447	5,247	-	5,247	4,460	-	4,460	General Supplies	4,371	-	4,371	(1,447)	-	(1,447)	2,924	-	2,924	2,346	-	2,346	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	6,806	-	6,806	School Sponsored Co-curricular Activities:													Salaries	-	323,259	323,259	659	97,371	98,030	659	420,630	421,289	658	410,425	411,083	Purchased Services	10,200	-	10,200	2,672	-	2,672	12,872	-	12,872	12,871	-	12,871	Total School Sponsored Co-curricular Activities	10,200	323,259	333,459	3,331	97,371	100,702	13,531	420,630	434,161	13,529	410,425	423,954	School Sponsored Athletics - Instruction:													Salaries	320,000	-	320,000	(2,672)	260	(2,412)	317,328	260	317,588	316,267	260	316,527	Purchased Services	94,463	-	94,463	(659)	-	(659)	93,804	-	93,804	91,878	-	91,878	Supplies and Materials	105,000	-	105,000	-	-	-	105,000	-	105,000	104,957	-	104,957	Total School Sponsored Athletics - Instruction	519,463	-	519,463	(3,331)	260	(3,071)	516,132	260	516,392	513,102	260	513,362	Before/After School Programs:													Salaries	-	216,915	216,915	-	(48,003)	(48,003)	-	168,912	168,912	-	152,497	152,497	Other Salaries for Instruction	-	1,000	1,000	-	-	-	-	1,000	1,000	-	618	618	Total Before/After School Programs	-	217,915	217,915	-	(48,003)	(48,003)	-	169,912	169,912	-	153,115	153,115	Summer School - Instruction:													Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238	Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-	Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238	Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																	
Salaries of Teachers	510	264,547	265,057	-	4,827	4,827	510	269,374	269,884	-	269,369	269,369																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Purchased Services	-	257	257	-	-	-	-	257	257	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
General Supplies	-	1,783	1,783	-	-	-	-	1,783	1,783	-	1,191	1,191																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Textbooks	-	150	150	-	-	-	-	150	150	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Bilingual Education	510	266,737	267,247	-	4,827	4,827	510	271,564	272,074	-	270,560	270,560																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Vocational Programs - Local Instruction:													Other Purchased Services	3,800	-	3,800	1,447	-	1,447	5,247	-	5,247	4,460	-	4,460	General Supplies	4,371	-	4,371	(1,447)	-	(1,447)	2,924	-	2,924	2,346	-	2,346	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	6,806	-	6,806	School Sponsored Co-curricular Activities:													Salaries	-	323,259	323,259	659	97,371	98,030	659	420,630	421,289	658	410,425	411,083	Purchased Services	10,200	-	10,200	2,672	-	2,672	12,872	-	12,872	12,871	-	12,871	Total School Sponsored Co-curricular Activities	10,200	323,259	333,459	3,331	97,371	100,702	13,531	420,630	434,161	13,529	410,425	423,954	School Sponsored Athletics - Instruction:													Salaries	320,000	-	320,000	(2,672)	260	(2,412)	317,328	260	317,588	316,267	260	316,527	Purchased Services	94,463	-	94,463	(659)	-	(659)	93,804	-	93,804	91,878	-	91,878	Supplies and Materials	105,000	-	105,000	-	-	-	105,000	-	105,000	104,957	-	104,957	Total School Sponsored Athletics - Instruction	519,463	-	519,463	(3,331)	260	(3,071)	516,132	260	516,392	513,102	260	513,362	Before/After School Programs:													Salaries	-	216,915	216,915	-	(48,003)	(48,003)	-	168,912	168,912	-	152,497	152,497	Other Salaries for Instruction	-	1,000	1,000	-	-	-	-	1,000	1,000	-	618	618	Total Before/After School Programs	-	217,915	217,915	-	(48,003)	(48,003)	-	169,912	169,912	-	153,115	153,115	Summer School - Instruction:													Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238	Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-	Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238	Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																															
Other Purchased Services	3,800	-	3,800	1,447	-	1,447	5,247	-	5,247	4,460	-	4,460																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
General Supplies	4,371	-	4,371	(1,447)	-	(1,447)	2,924	-	2,924	2,346	-	2,346																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	6,806	-	6,806																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
School Sponsored Co-curricular Activities:													Salaries	-	323,259	323,259	659	97,371	98,030	659	420,630	421,289	658	410,425	411,083	Purchased Services	10,200	-	10,200	2,672	-	2,672	12,872	-	12,872	12,871	-	12,871	Total School Sponsored Co-curricular Activities	10,200	323,259	333,459	3,331	97,371	100,702	13,531	420,630	434,161	13,529	410,425	423,954	School Sponsored Athletics - Instruction:													Salaries	320,000	-	320,000	(2,672)	260	(2,412)	317,328	260	317,588	316,267	260	316,527	Purchased Services	94,463	-	94,463	(659)	-	(659)	93,804	-	93,804	91,878	-	91,878	Supplies and Materials	105,000	-	105,000	-	-	-	105,000	-	105,000	104,957	-	104,957	Total School Sponsored Athletics - Instruction	519,463	-	519,463	(3,331)	260	(3,071)	516,132	260	516,392	513,102	260	513,362	Before/After School Programs:													Salaries	-	216,915	216,915	-	(48,003)	(48,003)	-	168,912	168,912	-	152,497	152,497	Other Salaries for Instruction	-	1,000	1,000	-	-	-	-	1,000	1,000	-	618	618	Total Before/After School Programs	-	217,915	217,915	-	(48,003)	(48,003)	-	169,912	169,912	-	153,115	153,115	Summer School - Instruction:													Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238	Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-	Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238	Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																																																																																			
Salaries	-	323,259	323,259	659	97,371	98,030	659	420,630	421,289	658	410,425	411,083																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Purchased Services	10,200	-	10,200	2,672	-	2,672	12,872	-	12,872	12,871	-	12,871																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total School Sponsored Co-curricular Activities	10,200	323,259	333,459	3,331	97,371	100,702	13,531	420,630	434,161	13,529	410,425	423,954																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
School Sponsored Athletics - Instruction:													Salaries	320,000	-	320,000	(2,672)	260	(2,412)	317,328	260	317,588	316,267	260	316,527	Purchased Services	94,463	-	94,463	(659)	-	(659)	93,804	-	93,804	91,878	-	91,878	Supplies and Materials	105,000	-	105,000	-	-	-	105,000	-	105,000	104,957	-	104,957	Total School Sponsored Athletics - Instruction	519,463	-	519,463	(3,331)	260	(3,071)	516,132	260	516,392	513,102	260	513,362	Before/After School Programs:													Salaries	-	216,915	216,915	-	(48,003)	(48,003)	-	168,912	168,912	-	152,497	152,497	Other Salaries for Instruction	-	1,000	1,000	-	-	-	-	1,000	1,000	-	618	618	Total Before/After School Programs	-	217,915	217,915	-	(48,003)	(48,003)	-	169,912	169,912	-	153,115	153,115	Summer School - Instruction:													Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238	Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-	Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238	Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																																																																																																																																							
Salaries	320,000	-	320,000	(2,672)	260	(2,412)	317,328	260	317,588	316,267	260	316,527																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Purchased Services	94,463	-	94,463	(659)	-	(659)	93,804	-	93,804	91,878	-	91,878																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Supplies and Materials	105,000	-	105,000	-	-	-	105,000	-	105,000	104,957	-	104,957																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total School Sponsored Athletics - Instruction	519,463	-	519,463	(3,331)	260	(3,071)	516,132	260	516,392	513,102	260	513,362																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Before/After School Programs:													Salaries	-	216,915	216,915	-	(48,003)	(48,003)	-	168,912	168,912	-	152,497	152,497	Other Salaries for Instruction	-	1,000	1,000	-	-	-	-	1,000	1,000	-	618	618	Total Before/After School Programs	-	217,915	217,915	-	(48,003)	(48,003)	-	169,912	169,912	-	153,115	153,115	Summer School - Instruction:													Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238	Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-	Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238	Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																																																																																																																																																																																																								
Salaries	-	216,915	216,915	-	(48,003)	(48,003)	-	168,912	168,912	-	152,497	152,497																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Salaries for Instruction	-	1,000	1,000	-	-	-	-	1,000	1,000	-	618	618																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Before/After School Programs	-	217,915	217,915	-	(48,003)	(48,003)	-	169,912	169,912	-	153,115	153,115																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Summer School - Instruction:													Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238	Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-	Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238	Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																																																																																																																																																																																																																																																												
Salaries	35,000	80,959	115,959	-	(20,662)	(20,662)	35,000	60,297	95,297	34,685	58,553	93,238																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Salaries of Principals & Assistant Principals	-	2,645	2,645	-	(1,262)	(1,262)	-	1,383	1,383	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Summer School - Instruction	35,000	83,604	118,604	-	(21,924)	(21,924)	35,000	61,680	96,680	34,685	58,553	93,238																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total - Instruction	3,445,372	37,063,820	40,509,192	140,727	(7,189,911)	(578,184)	3,586,099	36,344,909	39,931,008	3,453,478	36,111,477	39,564,955																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																																																																																																																																																																																																																																																																																																																													
Instruction:													Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476	Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204	Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Tuition to Other LEA's - State Regular	188,374	-	188,374	4,103	-	4,103	192,477	-	192,477	192,476	-	192,476																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Tuition to Other LEA's - State Special	-	-	-	121,205	-	121,205	121,205	-	121,205	121,204	-	121,204																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Tuition to County Vocational School District - Regular	779,520	-	779,520	19,576	-	19,576	799,096	-	799,096	799,096	-	799,096																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Undistributed Expenditures - Instruction (continued):												
Tuition to County Vocational School District - Special	87,696	-	87,696	1,092	-	1,092	88,788	-	88,788	88,788	-	88,788
Tuition to CSSD & Regional Day School	1,698,732	-	1,698,732	(25,997)	-	(25,997)	1,672,735	-	1,672,735	1,672,735	-	1,672,735
Tuition to Private Schools for the Handicapped - State	446,878	-	446,878	415,233	-	415,233	862,111	-	862,111	862,075	-	862,075
Tuition - State Facilities	230,664	-	230,664	-	-	-	230,664	-	230,664	230,664	-	230,664
Tuition - Other	80,000	-	80,000	352,665	-	352,665	432,665	-	432,665	432,665	-	432,665
Total Undistributed Expenditures - Instruction	3,511,864	-	3,511,864	887,877	-	887,877	4,399,741	-	4,399,741	4,399,703	-	4,399,703
Attendance & Social Work Services:												
Salaries	171,869	-	171,869	17,860	-	17,860	189,729	-	189,729	188,310	-	188,310
Salaries of Family Liaisons & Comm. Parent Inv. Specialists	110,176	-	110,176	1,396	-	1,396	111,572	-	111,572	111,572	-	111,572
Total Attendance & Social Work Services	282,045	-	282,045	19,256	-	19,256	301,301	-	301,301	299,882	-	299,882
Health Services:												
Salaries	127,566	888,887	1,016,453	(18,320)	11,697	(6,623)	109,246	900,584	1,009,830	107,804	894,975	1,002,779
Purchased Professional & Technical Services	50,000	2,170	52,170	(21,360)	-	(21,360)	28,640	2,170	30,810	20,941	-	20,941
Other Purchased Services	564,500	325	564,825	(138,719)	-	(138,719)	425,781	325	426,106	425,646	-	425,646
Supplies and Materials	18,000	32,926	50,926	(3,211)	2,378	(833)	14,789	35,304	50,093	11,940	25,588	37,528
Total Health Services	760,066	924,308	1,684,374	(181,610)	14,075	(167,535)	578,456	938,383	1,516,839	566,331	920,563	1,486,894
Other Support Services - Students - Related Services:												
Salaries	934,438	-	934,438	(8,984)	-	(8,984)	925,454	-	925,454	920,962	-	920,962
Purchased Technical Services	110,000	-	110,000	7,740	-	7,740	117,740	-	117,740	117,739	-	117,739
Supplies and Materials	12,000	-	12,000	(5,000)	-	(5,000)	7,000	-	7,000	4,703	-	4,703
Total Other Support Services - Students - Related - Services	1,056,438	-	1,056,438	(6,244)	-	(6,244)	1,050,194	-	1,050,194	1,043,404	-	1,043,404
Other Support Services - Students - Extra Services:												
Purchased Professional/Educational Services	1,444,000	-	1,444,000	178,820	-	178,820	1,622,820	-	1,622,820	1,622,819	-	1,622,819
Total Other Support Services - Students - Extra Services	1,444,000	-	1,444,000	178,820	-	178,820	1,622,820	-	1,622,820	1,622,819	-	1,622,819
Other Support Services - Students - Regular:												
Salaries of Other Professional Staff	88,443	1,457,622	1,546,065	(2,518)	(3,451)	(5,969)	85,925	1,454,171	1,540,096	84,884	1,444,254	1,529,138
Purchased Professional/Educational Services	25,000	2,500	27,500	5,286	-	5,286	30,286	2,500	32,786	29,242	-	29,242
Purchased Technical Services	-	3,500	3,500	-	-	-	3,500	3,500	3,500	-	-	-
Other Purchased Services	3,000	1,175	4,175	1,000	150	1,150	4,000	1,325	5,325	2,383	249	2,632
Supplies and Materials	11,000	20,179	31,179	(6,402)	-	(6,402)	4,598	20,179	24,777	4,598	9,457	14,055
Total Other Support Services - Students - Regular	127,443	1,484,976	1,612,419	(2,634)	(3,301)	(5,935)	124,809	1,481,675	1,606,484	121,107	1,453,960	1,575,067

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	2,531,609	2,531,609	-	17,179	-	17,179	2,548,788	-	2,548,788	2,546,536	-	2,546,536	Salaries of Secretarial & Clerical Assistants	429,245	429,245	-	(9,381)	-	(9,381)	419,864	-	419,864	419,863	-	419,863	Purchased Professional/Educational Services	-	-	-	950	-	950	950	-	950	(637)	-	(637)	Miscellaneous Purchased Services	32,000	32,000	-	(13,475)	-	(13,475)	18,525	-	18,525	14,597	-	14,597	Supplies and Materials	65,000	65,000	-	(11,431)	-	(11,431)	53,569	-	53,569	50,125	-	50,125	Other Objects	2,000	2,000	-	-	-	-	2,000	-	2,000	-	-	-	Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578
Salaries of Other Professional Staff	2,531,609	2,531,609	-	17,179	-	17,179	2,548,788	-	2,548,788	2,546,536	-	2,546,536	Salaries of Secretarial & Clerical Assistants	429,245	429,245	-	(9,381)	-	(9,381)	419,864	-	419,864	419,863	-	419,863	Purchased Professional/Educational Services	-	-	-	950	-	950	950	-	950	(637)	-	(637)	Miscellaneous Purchased Services	32,000	32,000	-	(13,475)	-	(13,475)	18,525	-	18,525	14,597	-	14,597	Supplies and Materials	65,000	65,000	-	(11,431)	-	(11,431)	53,569	-	53,569	50,125	-	50,125	Other Objects	2,000	2,000	-	-	-	-	2,000	-	2,000	-	-	-	Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578													
Salaries of Secretarial & Clerical Assistants	429,245	429,245	-	(9,381)	-	(9,381)	419,864	-	419,864	419,863	-	419,863	Purchased Professional/Educational Services	-	-	-	950	-	950	950	-	950	(637)	-	(637)	Miscellaneous Purchased Services	32,000	32,000	-	(13,475)	-	(13,475)	18,525	-	18,525	14,597	-	14,597	Supplies and Materials	65,000	65,000	-	(11,431)	-	(11,431)	53,569	-	53,569	50,125	-	50,125	Other Objects	2,000	2,000	-	-	-	-	2,000	-	2,000	-	-	-	Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																										
Purchased Professional/Educational Services	-	-	-	950	-	950	950	-	950	(637)	-	(637)	Miscellaneous Purchased Services	32,000	32,000	-	(13,475)	-	(13,475)	18,525	-	18,525	14,597	-	14,597	Supplies and Materials	65,000	65,000	-	(11,431)	-	(11,431)	53,569	-	53,569	50,125	-	50,125	Other Objects	2,000	2,000	-	-	-	-	2,000	-	2,000	-	-	-	Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																							
Miscellaneous Purchased Services	32,000	32,000	-	(13,475)	-	(13,475)	18,525	-	18,525	14,597	-	14,597	Supplies and Materials	65,000	65,000	-	(11,431)	-	(11,431)	53,569	-	53,569	50,125	-	50,125	Other Objects	2,000	2,000	-	-	-	-	2,000	-	2,000	-	-	-	Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																				
Supplies and Materials	65,000	65,000	-	(11,431)	-	(11,431)	53,569	-	53,569	50,125	-	50,125	Other Objects	2,000	2,000	-	-	-	-	2,000	-	2,000	-	-	-	Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																	
Other Objects	2,000	2,000	-	-	-	-	2,000	-	2,000	-	-	-	Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																														
Total Other Support Services - Students - Special Services	3,059,854	3,059,854	-	(16,158)	-	(16,158)	3,043,696	-	3,043,696	3,030,484	-	3,030,484	Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																											
Support Services - Instruction Staff:													Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																								
Salaries of Supervisors of Instruction	1,251,491	1,251,491	-	(128,854)	-	(128,854)	1,122,637	-	1,122,637	1,122,636	-	1,122,636	Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																					
Salaries of Other Professional Staff	50,800	167,486	116,686	(12,085)	3,864	(8,221)	38,715	120,550	159,265	37,714	72,016	109,730	Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																		
Salaries of Secretarial & Clerical Assistants	98,691	98,691	-	41,391	-	41,391	140,082	-	140,082	140,081	-	140,081	Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																															
Salaries of Facilitators, Math & Literacy	189,470	189,470	-	(37,861)	-	(37,861)	151,609	-	151,609	105,229	-	105,229	Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																												
Purchased Professional/Educational Services	306,156	306,156	-	23,075	-	23,075	329,231	-	329,231	328,617	-	328,617	Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																									
Other Purchased Services	94,860	94,860	-	(63,560)	-	(63,560)	31,300	-	31,300	6,413	-	6,413	Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																						
Supplies and Materials	74,000	91,500	17,500	(42,038)	(1,514)	(43,552)	31,962	15,986	47,948	27,413	7,200	34,613	Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																			
Total Support Services - Instructional Staff	2,065,468	2,199,654	134,186	(219,932)	2,350	(217,582)	1,845,536	136,536	1,982,072	1,768,103	79,216	1,847,319	Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																
Educational Media Services/School Library:													Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																													
Salaries	308,988	1,459,175	1,150,187	5,398	(28,443)	(23,045)	314,386	1,121,744	1,436,130	309,789	1,118,359	1,428,148	Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																										
Salaries of Technology Coordinators	160,999	160,999	-	(38,558)	-	(38,558)	122,441	-	122,441	120,512	-	120,512	Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																							
Purchased Professional & Technical Services	299,931	300,992	1,061	255,738	(1)	255,737	555,669	1,060	556,729	552,857	-	552,857	Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																				
Other Purchased Services	8,600	24,125	15,525	-	3,129	3,129	8,600	18,654	27,254	7,156	15,987	23,143	Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																	
Supplies and Materials	1,297,073	1,477,797	180,724	831,489	(3,999)	827,490	2,128,562	176,725	2,305,287	2,046,851	118,616	2,165,467	Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																														
Total Educational Media Services/School Library	2,075,591	3,423,088	1,347,497	1,054,067	(29,314)	1,024,753	3,129,658	1,318,183	4,447,841	3,037,165	1,252,962	4,290,127	Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																											
Instructional Staff Training Services:													Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																								
Purchased Professional/Educational Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																					
Total Instructional Staff Training Services	-	17,925	17,925	-	(3,000)	(3,000)	-	14,925	14,925	-	-	-	Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																		
Support Services General Administration:													Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																															
Salaries	225,130	225,130	-	566	-	566	225,696	-	225,696	225,695	-	225,695	Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																												
Legal Services	125,000	125,000	-	-	-	-	125,000	-	125,000	123,115	-	123,115	Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																									
Audit Fees	45,000	45,000	-	138	-	138	45,138	-	45,138	45,138	-	45,138	Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																						
Architectural/Engineering Fees	60,000	60,000	-	9,567	-	9,567	69,567	-	69,567	69,567	-	69,567	Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																			
Other Purchased Professional Services	75,000	75,000	-	13,047	-	13,047	88,047	-	88,047	85,906	-	85,906	Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																
Telephone/Communications	149,600	149,600	-	22,608	-	22,608	172,208	-	172,208	171,550	-	171,550	BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																													
BOE Other Purchased Services	4,000	4,000	-	-	-	-	4,000	-	4,000	3,992	-	3,992	Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Other Purchased Services	167,745	167,745	-	31,733	-	31,733	199,478	-	199,478	199,477	-	199,477	General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
General Supplies	12,500	12,500	-	3,091	-	3,091	15,591	-	15,591	14,808	-	14,808	Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Judgements Against School District	20,000	20,000	-	(10,000)	-	(10,000)	10,000	-	10,000	10,000	-	10,000	BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
BOE Membership Dues & Fees	27,000	27,000	-	(392)	-	(392)	26,608	-	26,608	25,330	-	25,330	Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Support Services General Administration	910,975	910,975	-	70,358	-	70,358	981,333	-	981,333	974,578	-	974,578																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Support Services School Administration:													Salaries of Principals & Assistant Principals	10,000	1,855,355	1,865,355	(3,000)	27,906	24,906	7,000	1,883,261	1,890,261	7,000	1,876,622	1,883,622	Salaries of Secretarial & Clerical Assistants	72,210	865,171	937,381	(25,455)	(16,218)	(41,673)	46,755	848,953	895,708	46,754	848,713	895,467	Other Salaries	4,560	300,037	304,597	(2,436)	(9,377)	(11,813)	2,124	290,660	292,784	2,124	290,655	292,779	Unused Vacation Pay to Term./Retired Staff	-	-	-	38,797	-	38,797	38,797	-	38,797	38,796	-	38,796	Other Purchased Services	3,000	9,110	12,110	-	3,074	3,074	3,000	12,184	15,184	-	2,707	2,707	Supplies and Materials	-	25,101	25,101	-	5,602	5,602	-	30,703	30,703	-	16,484	16,484	Total Support Services School Administration	89,770	3,054,774	3,144,544	7,906	10,987	18,893	97,676	3,065,761	3,163,437	94,674	3,035,181	3,129,855	Central Services:													Salaries	1,013,911	-	1,013,911	1,783	-	1,783	1,015,694	-	1,015,694	1,015,693	-	1,015,693	Purchased Professional Services	26,600	-	26,600	1,387	-	1,387	27,987	-	27,987	27,986	-	27,986	Purchased Technical Services	24,750	-	24,750	-	-	-	24,750	-	24,750	23,680	-	23,680	Other Purchased Services	18,020	-	18,020	177	-	177	18,197	-	18,197	14,034	-	14,034	Supplies and Materials	154,855	-	154,855	(32,448)	-	(32,448)	122,407	-	122,407	111,015	-	111,015	Miscellaneous Expenditures	62,300	-	62,300	5,713	-	5,713	68,013	-	68,013	65,743	-	65,743	Total Central Services	1,300,436	-	1,300,436	(23,388)	-	(23,388)	1,277,048	-	1,277,048	1,258,151	-	1,258,151	Administrative Information Technology:													Salaries	558,726	-	558,726	5,205	-	5,205	563,931	-	563,931	563,930	-	563,930	Unused Vacation Pay to Term./Retired Staff	-	-	-	26,512	-	26,512	26,512	-	26,512	26,512	-	26,512	Purchased Technical Services	143,542	-	143,542	50,805	-	50,805	194,347	-	194,347	191,859	-	191,859	Total Administrative Information Technology	702,268	-	702,268	82,522	-	82,522	784,790	-	784,790	782,301	-	782,301	Allowable Maintenance for School Facilities:													Salaries	-	-	-	289,500	-	289,500	289,500	-	289,500	289,500	-	289,500	Cleaning, Repair & Maintenance Services	10,000	-	10,000	(10,000)	-	(10,000)	-	-	-	-	-	-	Total Allowable Maintenance for School Facilities	10,000	-	10,000	279,500	-	279,500	289,500	-	289,500	289,500	-	289,500	Custodial Services:													Salaries	3,557,269	-	3,557,269	(264,403)	-	(264,403)	3,292,866	-	3,292,866	3,263,207	-	3,263,207	Unused Vacation Pay to Term./Retired Staff	12,441	-	12,441	-	-	-	12,441	-	12,441	8,049	-	8,049	Purchased Professional & Technical Services	35,000	-	35,000	(15,700)	-	(15,700)	19,300	-	19,300	18,953	-	18,953	Cleaning, Repair & Maintenance Services	681,696	-	681,696	406,815	-	406,815	1,088,511	-	1,088,511	1,062,038	-	1,062,038	Other Purchased	134,000	-	134,000	(11,693)	-	(11,693)	122,307	-	122,307	112,965	-	112,965	Property Services	572,999	-	572,999	(42,065)	-	(42,065)	530,934	-	530,934	530,934	-	530,934	Insurance	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous Purchased Services	28,500	-	28,500	(1,505)	-	(1,505)	26,995	-	26,995	26,110	-	26,110	General Supplies	800,096	-	800,096	(5,438)	-	(5,438)	794,658	-	794,658	770,311	-	770,311	Energy (Gas)	360,000	-	360,000	62,991	-	62,991	422,991	-	422,991	351,748	-	351,748	Energy (Electricity)	1,190,000	-	1,190,000	(64,528)	-	(64,528)	1,125,472	-	1,125,472	1,116,754	-	1,116,754	Other Objects	12,000	-	12,000	10,000	-	10,000	22,000	-	22,000	15,964	-	15,964	Total Custodial Services	7,384,001	-	7,384,001	74,474	-	74,474	7,458,475	-	7,458,475	7,277,033	-	7,277,033
Salaries of Principals & Assistant Principals	10,000	1,855,355	1,865,355	(3,000)	27,906	24,906	7,000	1,883,261	1,890,261	7,000	1,876,622	1,883,622																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Salaries of Secretarial & Clerical Assistants	72,210	865,171	937,381	(25,455)	(16,218)	(41,673)	46,755	848,953	895,708	46,754	848,713	895,467																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Salaries	4,560	300,037	304,597	(2,436)	(9,377)	(11,813)	2,124	290,660	292,784	2,124	290,655	292,779																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Unused Vacation Pay to Term./Retired Staff	-	-	-	38,797	-	38,797	38,797	-	38,797	38,796	-	38,796																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Purchased Services	3,000	9,110	12,110	-	3,074	3,074	3,000	12,184	15,184	-	2,707	2,707																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Supplies and Materials	-	25,101	25,101	-	5,602	5,602	-	30,703	30,703	-	16,484	16,484																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Support Services School Administration	89,770	3,054,774	3,144,544	7,906	10,987	18,893	97,676	3,065,761	3,163,437	94,674	3,035,181	3,129,855																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Central Services:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Salaries	1,013,911	-	1,013,911	1,783	-	1,783	1,015,694	-	1,015,694	1,015,693	-	1,015,693																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Purchased Professional Services	26,600	-	26,600	1,387	-	1,387	27,987	-	27,987	27,986	-	27,986																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Purchased Technical Services	24,750	-	24,750	-	-	-	24,750	-	24,750	23,680	-	23,680																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Purchased Services	18,020	-	18,020	177	-	177	18,197	-	18,197	14,034	-	14,034																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Supplies and Materials	154,855	-	154,855	(32,448)	-	(32,448)	122,407	-	122,407	111,015	-	111,015																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Miscellaneous Expenditures	62,300	-	62,300	5,713	-	5,713	68,013	-	68,013	65,743	-	65,743																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Central Services	1,300,436	-	1,300,436	(23,388)	-	(23,388)	1,277,048	-	1,277,048	1,258,151	-	1,258,151																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Administrative Information Technology:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Salaries	558,726	-	558,726	5,205	-	5,205	563,931	-	563,931	563,930	-	563,930																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Unused Vacation Pay to Term./Retired Staff	-	-	-	26,512	-	26,512	26,512	-	26,512	26,512	-	26,512																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Purchased Technical Services	143,542	-	143,542	50,805	-	50,805	194,347	-	194,347	191,859	-	191,859																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Administrative Information Technology	702,268	-	702,268	82,522	-	82,522	784,790	-	784,790	782,301	-	782,301																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Allowable Maintenance for School Facilities:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Salaries	-	-	-	289,500	-	289,500	289,500	-	289,500	289,500	-	289,500																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Cleaning, Repair & Maintenance Services	10,000	-	10,000	(10,000)	-	(10,000)	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Allowable Maintenance for School Facilities	10,000	-	10,000	279,500	-	279,500	289,500	-	289,500	289,500	-	289,500																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Custodial Services:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Salaries	3,557,269	-	3,557,269	(264,403)	-	(264,403)	3,292,866	-	3,292,866	3,263,207	-	3,263,207																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Unused Vacation Pay to Term./Retired Staff	12,441	-	12,441	-	-	-	12,441	-	12,441	8,049	-	8,049																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Purchased Professional & Technical Services	35,000	-	35,000	(15,700)	-	(15,700)	19,300	-	19,300	18,953	-	18,953																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Cleaning, Repair & Maintenance Services	681,696	-	681,696	406,815	-	406,815	1,088,511	-	1,088,511	1,062,038	-	1,062,038																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Purchased	134,000	-	134,000	(11,693)	-	(11,693)	122,307	-	122,307	112,965	-	112,965																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Property Services	572,999	-	572,999	(42,065)	-	(42,065)	530,934	-	530,934	530,934	-	530,934																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Insurance	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Miscellaneous Purchased Services	28,500	-	28,500	(1,505)	-	(1,505)	26,995	-	26,995	26,110	-	26,110																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
General Supplies	800,096	-	800,096	(5,438)	-	(5,438)	794,658	-	794,658	770,311	-	770,311																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Energy (Gas)	360,000	-	360,000	62,991	-	62,991	422,991	-	422,991	351,748	-	351,748																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Energy (Electricity)	1,190,000	-	1,190,000	(64,528)	-	(64,528)	1,125,472	-	1,125,472	1,116,754	-	1,116,754																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Objects	12,000	-	12,000	10,000	-	10,000	22,000	-	22,000	15,964	-	15,964																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Custodial Services	7,384,001	-	7,384,001	74,474	-	74,474	7,458,475	-	7,458,475	7,277,033	-	7,277,033																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	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
Care & Upkeep of Grounds:												
Salaries	141,847	141,847	-	1,196	1,196	-	143,043	143,043	-	141,702	143,043	-
Total Care & Upkeep of Grounds	141,847	141,847	-	1,196	1,196	-	143,043	143,043	-	141,702	143,043	-
Security:												
Salaries	114,183	1,056,564	942,381	44,297	47,634	3,337	158,480	1,104,198	945,718	158,479	1,092,866	934,387
Unused Vacation Pay to Term./Retired Staff	-	-	-	5,667	5,667	-	5,667	5,667	-	5,667	5,667	-
Purchased Professional & Technical Services	47,000	47,000	-	158,709	158,709	-	205,709	205,709	-	179,682	179,682	-
General Supplies	35,000	36,500	1,500	194,677	194,677	-	229,677	231,177	1,500	222,285	223,236	951
Total Security	196,183	1,140,064	943,881	403,350	406,687	3,337	599,533	1,546,751	947,218	566,113	1,501,451	935,338
Student Transportation Services:												
Salaries for Pupil Transportation (Between Home & School) - Regular	1,823,749	1,823,749	-	106,981	106,981	-	1,930,730	1,930,730	-	1,928,370	1,928,370	-
Salaries for Pupil Transportation (Between Home & School) - Special Education	1,006,603	1,006,603	-	103,560	103,560	-	1,110,163	1,110,163	-	1,110,162	1,110,162	-
Unused Vacation Pay to Term./Retired Staff	3,165	3,165	-	1	1	-	3,166	3,166	-	2,461	2,461	-
Cleaning, Repair, & Maintenance Services	140,000	140,000	-	(15,908)	(15,908)	-	124,092	124,092	-	124,091	124,091	-
Contracted Services (Between Home & School) - Vendors	600,000	600,000	-	33,620	33,620	-	633,620	633,620	-	633,589	633,589	-
Contracted Services (Aid in Lieu Payments) Nonpublic Schools	90,000	90,000	-	-	-	-	90,000	90,000	-	82,147	82,147	-
Miscellaneous Purchased Services - Transportation	93,646	93,646	-	730	730	-	94,376	94,376	-	87,922	87,922	-
Supplies and Materials	800,000	800,000	-	(106,628)	(106,628)	-	693,372	693,372	-	685,880	685,880	-
Other Objects	2,500	2,500	-	-	-	-	2,500	2,500	-	1,138	1,138	-
Total Student Transportation Services	4,559,663	4,559,663	-	122,356	122,356	-	4,682,019	4,682,019	-	4,655,760	4,655,760	-
Unallocated Benefits Employee Benefits:												
Social Security	1,680,000	1,680,000	-	46,191	46,191	-	1,726,191	1,726,191	-	1,726,190	1,726,190	-
PERS Contributions	2,130,343	2,130,343	-	(130,554)	(130,554)	-	1,999,789	1,999,789	-	1,999,789	1,999,789	-
DCRP Contributions	52,341	52,341	-	16,299	16,299	-	68,640	68,640	-	68,639	68,639	-
Workmen's Compensation	1,043,173	1,043,173	-	(83,701)	(83,701)	-	959,472	959,472	-	959,472	959,472	-
Health Benefits	5,173,199	17,616,163	12,442,964	(1,274,259)	(577,780)	716,479	3,898,940	17,058,383	13,159,443	3,878,692	17,022,236	13,143,544
Tuition Reimbursements	130,000	130,000	-	(34,137)	(34,137)	-	95,863	95,863	-	94,999	94,999	-
Medical Waivers	100,100	100,100	-	8,442	8,442	-	108,542	108,542	-	108,542	108,542	-
Unused Vacation Pay to Term./Retired Staff	400,796	400,796	-	9,000	9,000	-	409,796	409,796	-	408,868	408,868	-
Total Unallocated Benefits - Employee Benefits	10,709,952	23,152,916	12,442,964	(1,442,719)	(726,240)	716,479	9,267,233	22,426,676	13,159,443	9,245,191	22,388,735	13,143,544
Nonbudgeted:												
On-Behalf TPAF:												
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,225,447	-	-
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	6,542,168	-	-
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	7,955	-	-
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,218,468	-	-
Total Undistributed Expenditures	40,387,864	60,738,375	20,350,511	1,288,997	2,000,610	711,613	41,676,861	62,738,985	21,062,124	55,168,039	20,820,764	75,988,803
Total Expenditures - Current Expense	43,833,236	101,247,567	57,414,331	1,429,724	1,422,426	(7,298)	45,262,960	102,669,993	57,407,033	58,621,517	56,932,241	115,533,758

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Capital Outlay:												
Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-
Interest Deposit on Capital Reserve	250	-	250	-	-	-	250	-	250	-	-	-
Equipment:												
Regular Programs - Instruction:												
Grades 1 - 5	-	7,002	7,002	-	1,520	1,520	-	8,522	8,522	-	2,514	2,514
Grades 6 - 8	-	7,613	7,613	-	-	-	-	7,613	7,613	-	-	-
Grades 9 - 12	-	11,200	11,200	-	15,252	15,252	-	26,452	26,452	-	18,153	18,153
Undistributed Expenditures:												
Instruction	-	-	-	12,000	-	12,000	12,000	-	12,000	-	-	-
Other Support Services - Instructional Staff	17,238	-	17,238	195,945	-	195,945	213,183	-	213,183	213,164	-	213,164
Administrative Information Technology	6,474	-	6,474	-	-	-	6,474	-	6,474	6,474	-	6,474
Custodial Services	38,715	-	38,715	-	-	-	38,715	-	38,715	14,710	-	14,710
Security	25,000	-	25,000	95,960	-	95,960	120,960	-	120,960	108,462	-	108,462
Student Transportation:												
Non-Instructional Transportation	15,000	-	15,000	(10,508)	-	(10,508)	4,492	-	4,492	4,492	-	4,492
School Bus - Regular	220,000	-	220,000	-	-	-	220,000	-	220,000	-	-	-
School Bus - Special	210,000	-	210,000	(1,364)	-	(1,364)	208,636	-	208,636	184,515	-	184,515
Total Equipment	532,927	25,815	558,742	292,033	16,772	308,805	824,960	42,587	867,547	531,817	20,667	552,484
Facilities Acquisition & Construction Services:												
Other Purchased Professional/Technical Services	-	-	-	11,460	-	11,460	11,460	-	11,460	11,430	-	11,430
Construction Services	-	-	-	61,361	-	61,361	61,361	-	61,361	-	-	-
Total Facilities Acquisition & Construction Services	-	-	-	72,821	-	72,821	72,821	-	72,821	11,430	-	11,430
Total Capital Outlay	532,927	25,815	558,742	364,854	16,772	381,626	897,781	42,587	940,368	543,247	20,667	563,914
Total Expenditures	44,366,163	57,440,146	101,806,309	1,794,578	9,474	1,804,052	46,160,741	57,449,620	103,610,361	59,164,764	56,952,908	116,117,672
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	55,320,974	(57,440,146)	(2,119,172)	(3,314,819)	(9,474)	(3,324,293)	52,006,155	(57,449,620)	(5,443,465)	53,892,966	(56,952,908)	(3,059,942)
Other Financing Sources/(Uses):												
Operating Transfer Out - Special Revenue	(780,828)	-	(780,828)	780,828	-	780,828	-	-	-	-	-	-
Operating Transfer Out - Bakery/Catering Program	-	-	-	-	-	-	-	-	-	(17,022)	-	(17,022)
Operating Transfer Out - Capital Projects	(8,829,806)	-	(8,829,806)	-	-	-	(8,829,806)	-	(8,829,806)	(3,691,500)	-	(3,691,500)
Operating Transfer In - Capital Projects	-	-	-	-	-	-	-	-	-	436,948	-	436,948
Operating Transfer In - Contribution to Whole School Reform	-	57,440,146	57,440,146	-	-	-	57,440,146	-	57,440,146	-	-	56,945,395
Operating Transfer Out - Contribution to Whole School Reform	(57,440,146)	-	(57,440,146)	-	-	-	(57,440,146)	-	(57,440,146)	(56,945,395)	-	(56,945,395)
Total Other Financing Sources/(Uses)	(67,050,780)	57,440,146	(9,610,634)	780,828	-	780,828	(66,269,952)	57,440,146	(8,829,806)	(60,216,969)	56,945,395	(3,271,574)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(11,729,806)	-	(11,729,806)	(2,533,991)	(9,474)	(2,543,465)	(14,263,797)	(9,474)	(14,273,271)	(6,324,003)	(7,513)	(6,331,516)
Fund Balances, July 1	32,385,098	9,474	32,394,572	-	-	-	32,385,098	9,474	32,394,572	32,385,098	9,474	32,394,572
Fund Balances, June 30	\$ 20,655,292	\$ 9,474	\$ 20,664,766	\$ (2,533,991)	\$ (9,474)	\$ (2,543,465)	\$ 18,121,301	\$ -	\$ 18,121,301	\$ 26,061,095	\$ 1,961	\$ 26,063,056

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
REVENUES:					
State Sources	\$ 7,776,547	\$ (10,000)	\$ 7,766,547	\$ 7,735,506	\$ (31,041)
Federal Sources	3,582,797	(35,210)	3,547,587	3,339,307	(208,280)
Local Sources	-	10,000	10,000	10,000	-
Total Revenues	11,359,344	(35,210)	11,324,134	11,084,813	(239,321)
EXPENDITURES:					
Instruction:					
Salaries of Teachers	4,378,012	(482,147)	3,895,865	3,815,703	80,162
Other Salaries for Instruction	1,551,251	240,384	1,791,635	1,767,023	24,612
Purchased Professional Services	15,059	69,483	84,542	77,990	6,552
Other Purchased Services	1,930,460	(126,527)	1,803,933	1,797,390	6,543
Travel	25,700	3,600	29,300	18,023	11,277
General Supplies	96,336	108,550	204,886	146,695	58,191
Other Objects	7,900	4,000	11,900	11,000	900
Total Instruction	8,004,718	(182,657)	7,822,061	7,633,824	188,237
Support Services:					
Salaries of Supervisors	445,524	24,992	470,516	450,276	20,240
Salaries of Other Professional Staff	191,434	(3,044)	188,390	176,482	11,908
Salaries of Secretarial & Clerical					
Assistants	414,629	40,032	454,661	454,660	1
Other Salaries	289,208	89,500	378,708	378,705	3
Personal Services - Employee					
Benefits	2,234,117	23,932	2,258,049	1,463,369	794,680
Purchased Professional Services	480,000	-	480,000	480,000	-
Other Purchased Services	15,000	1,573	16,573	16,570	3
Travel	38,900	(37,073)	1,827	1,358	469
Miscellaneous Purchased Services	642	9,703	10,345	7,715	2,630
Supplies & Materials	26,000	(2,168)	23,832	21,854	1,978
Total Support Services	4,135,454	147,447	4,282,901	3,450,989	831,912
Total Expenditures	12,140,172	(35,210)	12,104,962	11,084,813	1,020,149
Total Outflows	12,140,172	(35,210)	12,104,962	11,084,813	1,020,149
Other Financing Sources/(Uses):					
Operating Transfer In -					
General Fund	780,828	-	780,828	-	(780,828)
Total Other Financing Sources/(Uses)	780,828	-	780,828	-	(780,828)
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures & Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART II

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR FISCAL YEAR ENDED JUNE 30, 2018**

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

	GENERAL FUND	SPECIAL REVENUE FUND
Sources/Inflows of Resources:		
Actual Amounts (Budgetary Basis) "Revenue"		
From the Budgetary Comparison Schedule (C-Series)	\$ 113,057,730	\$ 11,084,813
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	8,182,536	145,599
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(7,986,363)	(217,853)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Prior Year	-	127
Current Year	-	(2,038)
	-	(2,038)
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)	\$ 113,253,903	\$ 11,010,648
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$ 116,117,672	\$ 11,084,813
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.	-	(1,911)
	-	(1,911)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 116,117,672	\$ 11,082,902

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REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

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

	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.21276%	0.20915%	0.21018%	0.21293%	0.21075%
School District's proportionate share of the net pension liability	\$ 49,526,419	\$ 61,943,140	\$ 47,181,843	\$ 39,865,952	\$ 40,279,091
School District's covered payroll	\$ 14,314,814	\$ 14,274,516	\$ 14,163,079	\$ 14,225,430	\$ 14,557,527
School District's proportionate share of the net pension liability as a percentage of its covered payroll	345.98%	433.94%	333.13%	280.24%	276.69%
Plan fiduciary net position as a percentage of the total pension liability	36.78%	40.14%	47.93%	52.08%	48.72%

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

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
 LAST FIVE FISCAL YEARS**

	2018	2017	2016	2015	2014
School District's contractually required contribution	\$ 2,036,964	\$ 1,970,966	\$ 1,858,026	\$ 1,807,009	\$ 1,755,348
Contributions in relation to the contractually required contribution	(2,036,964)	(1,970,966)	(1,858,026)	(1,807,009)	(1,755,348)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 14,551,650	\$ 14,314,814	\$ 14,274,516	\$ 14,163,079	\$ 14,225,430
Contributions as a percentage of covered payroll	14.00%	13.77%	13.02%	12.76%	12.34%

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

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

	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.00%	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	287,156,859	334,241,676	272,895,482	237,623,805	224,693,700
	<u>\$ 287,156,859</u>	<u>\$ 334,241,676</u>	<u>\$ 272,895,482</u>	<u>\$ 237,623,805</u>	<u>\$ 224,693,700</u>
School District's covered payroll	\$ 44,995,436	\$ 44,373,883	\$ 42,679,739	\$ 42,569,498	\$ 43,525,442
School District's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	25.41%	22.33%	28.71%	33.64%	33.76%

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

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

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

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

M. Schedules Related to Accounting and Reporting for Other Post-Employment Benefits (GASB 75)

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN (OPEB)
LAST TWO FISCAL YEARS**

	2018
Total OPEB Liability	
Service Cost	\$ 10,911,705
Interest Cost	9,552,929
Changes of Assumptions	(38,603,109)
Contributions: Members	258,203
Gross Benefit Payments	(7,012,093)
Net Change in Total OPEB Liability	(24,892,365)
Total OPEB Liability (Beginning)	327,632,018
Total OPEB Liability (Ending)	\$ 302,739,653
State's Covered Employee Payroll***	59,310,250
Net OPEB Liability as a Percentage of Payroll	510%

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

**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.

*** Covered payroll for the Measurement Periods ending June 30, 2017 and June 30, 2016 is based on the

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.22% as of June 30, 2016, to 4.25% as of June 30, 2017.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.98 % as of June 30, 2016, to 5.00% as of June 30, 2017.

State Health Benefit Local Education Retired Employees Plan (OPEB)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 2.85 % as of June 30, 2016, to 3.58% as of June 30, 2017.

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OTHER SUPPLEMENTARY INFORMATION

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D. School Based Budget Schedules

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2018**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTALS
ASSETS			
Cash & Investments	\$ 18,499,278	\$ -	\$ 18,499,278
Accounts Receivable:			
State Aid	8,394,312	-	8,394,312
Tuition	204,730	-	204,730
Other	-	89,084	89,084
Interfunds	200,541	-	200,541
Total Assets	\$ 27,298,861	\$ 89,084	\$ 27,387,945
LIABILITIES & FUND BALANCES			
Liabilities:			
Cash Deficit	\$ -	\$ 16,481	\$ 16,481
Accounts Payable	231,882	7,964	239,846
Accrued Salaries Payable	622,684	62,678	685,362
Interfunds Payable	383,200	-	383,200
Total Liabilities	1,237,766	87,123	1,324,889
Fund Balances:			
Restricted for:			
Tuition Reserve - Designated for Subsequent Year's Expenditures	304,299	-	304,299
Emergency Reserve - Designated for Subsequent Year's Expenditures	1,000,000	-	1,000,000
Maintenance Reserve	6,870,000	-	6,870,000
Maintenance Reserve - Designated for Subsequent Year's Expenditures	180,000	-	180,000
Capital Reserve	61,253	-	61,253
Capital Reserve - Designated for Subsequent Year's Expenditures	6,214,000	-	6,214,000
Excess Surplus - Designated for Subsequent Year's Expenditures	16,989	-	16,989
Committed to:			
Reserve for Impact Aid	6,764,521	-	6,764,521
Assigned to:			
Designated for Subsequent Year's Expenditures	3,557,149	-	3,557,149
Other Purposes	282,433	1,961	284,394
Unassigned:			
General Fund	810,451	-	810,451
Total Fund Balances	26,061,095	1,961	26,063,056
Total Liabilities & Fund Balances	\$ 27,298,861	\$ 89,084	\$ 27,387,945

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

GOVERNMENT-WIDE

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 56,945,395	99.98%	\$ 56,943,434	\$ 1,961
General Fund Reserve for Encumbrances at June 30,	9,474	0.02%	9,474	-
Other State Resources: DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	56,954,869	100.00%	56,952,908	1,961
Totals	\$ 56,954,869	100.00%	\$ 56,952,908	\$ 1,961

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SCHOOL: HELEN FORT

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 10,236,611	99.99%	\$ 10,236,611	\$ -
General Fund Reserve for Encumbrances at June 30,	882	0.01%	882	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	10,237,493	100.00%	10,237,493	-
Totals	\$ 10,237,493	100.00%	\$ 10,237,493	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: EMMONS

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,295,038	100.00%	\$ 4,295,038	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,295,038	100.00%	4,295,038	-
Totals	\$ 4,295,038	100.00%	\$ 4,295,038	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: HARKER-WYLIE

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,615,416	99.97%	\$ 3,615,416	\$ -
General Fund Reserve for Encumbrances at June 30,	1,011	0.03%	1,011	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,616,427	100.00%	3,616,427	-
Totals	\$ 3,616,427	100.00%	\$ 3,616,427	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: FORT DIX

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,020,057	99.96%	\$ 4,020,057	\$ -
General Fund Reserve for Encumbrances at June 30,	1,505	0.04%	1,505	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,021,562	100.00%	4,021,562	-
Totals	\$ 4,021,562	100.00%	\$ 4,021,562	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: CRICHTON

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,575,604	99.84%	\$ 3,575,583	\$ 21
General Fund Reserve for Encumbrances at June 30,	5,717	0.16%	5,717	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,581,321	100.00%	3,581,300	21
Totals	\$ 3,581,321	100.00%	\$ 3,581,300	\$ 21

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SCHOOL: DENBO

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,297,908	100.00%	\$ 4,297,908	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,297,908	100.00%	4,297,908	-
Totals	\$ 4,297,908	100.00%	\$ 4,297,908	\$ -

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SCHOOL: BUSANSKY

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,479,369	100.00%	\$ 3,479,369	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,479,369	100.00%	3,479,369	-
Totals	\$ 3,479,369	100.00%	\$ 3,479,369	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

SCHOOL: STACKHOUSE

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 2,843,511	100.00%	\$ 2,843,511	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	2,843,511	100.00%	2,843,511	-
Totals	\$ 2,843,511	100.00%	\$ 2,843,511	\$ -

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SCHOOL: HIGH SCHOOL

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 15,157,347	99.99%	\$ 15,155,407	\$ 1,940
General Fund Reserve for Encumbrances at June 30,	359	0.01%	359	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	15,157,706	100.00%	15,155,766	1,940
Totals	\$ 15,157,706	100.00%	\$ 15,155,766	\$ 1,940

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SCHOOL: EARLY CHILDHOOD

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 956,478	100.00%	\$ 956,478	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	956,478	100.00%	956,478	-
Totals	\$ 956,478	100.00%	\$ 956,478	\$ -

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SCHOOL: NEWCOMB

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,468,056	100.00%	\$ 4,468,056	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,468,056	100.00%	4,468,056	-
Totals	\$ 4,468,056	100.00%	\$ 4,468,056	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 1,594,399	\$ (52,928)	\$ 1,541,471	\$ 1,533,846	\$ 7,625
Other Salaries for Instruction	15-110-100-106	581,329	(32,007)	549,322	549,175	147
Purchased Professional/Educational Services	15-110-100-320	1,500	-	1,500	-	1,500
Other Purchased Services	15-110-100-500	100	-	100	-	100
General Supplies	15-110-100-610	32,188	(2,877)	29,311	10,738	18,573
Other Objects	15-110-100-800	6,650	-	6,650	1,500	5,150
Grades 1 - 5	15-120-100-101	9,120,148	(137,943)	8,982,205	8,980,612	1,593
Reading Specialist	15-120-100-179	606,305	57,128	663,433	663,430	3
Grades 6 - 8	15-130-100-101	5,508,548	(132,857)	5,375,691	5,365,904	9,787
Reading Specialist	15-130-100-179	241,455	(34,906)	206,549	206,547	2
Grades 9 - 12	15-140-100-101	6,642,042	(223,068)	6,418,974	6,418,971	3
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	86,119	(13,299)	72,820	72,817	3
Purchased Professional/Educational Services	15-190-100-320	60,155	6,085	66,240	61,437	4,803
Other Purchased Services	15-190-100-500	58,620	3,459	62,079	49,982	12,097
General Supplies	15-190-100-610	884,919	(9,736)	875,183	812,704	62,479
Textbooks	15-190-100-640	80,591	(22,857)	57,734	47,110	10,624
Other Objects	15-190-100-800	63,241	4,903	68,144	59,449	8,695
Total Regular Programs - Instruction		25,568,309	(590,903)	24,977,406	24,834,222	143,184
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	274,121	(183,087)	91,034	90,733	301
Other Salaries for Instruction	15-204-100-106	129,943	(27,046)	102,897	102,895	2
Purchased Professional/Educational Services	15-204-100-320	346	(250)	96	95	1
Other Purchased Services	15-204-100-500	675	(675)	-	-	-
General Supplies	15-204-100-610	14,800	1,912	16,712	13,861	2,851
Textbooks	15-204-100-640	6,000	(4,577)	1,423	1,422	1
Other Objects	15-204-100-800	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities		426,885	(213,723)	213,162	209,006	4,156
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	1,027,724	26,011	1,053,735	1,053,416	319
Other Salaries for Instruction	15-212-100-106	719,333	72,732	792,065	784,385	7,680
Purchased Professional/Educational Services	15-212-100-320	50	-	50	-	50
Other Purchased Services	15-212-100-500	1,349	-	1,349	1,250	99
General Supplies	15-212-100-610	37,506	8,507	46,013	36,812	9,201
Textbooks	15-212-100-640	10,650	(10,128)	522	522	-
Other Objects	15-212-100-800	2,800	-	2,800	-	2,800
Total Multiple Disabilities		1,799,412	97,122	1,896,534	1,876,385	20,149

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Resource Room:						
Salaries of Teachers	15-213-100-101	5,826,615	(138,376)	5,688,239	5,687,369	870
Other Salaries for Instruction	15-213-100-106	895,163	(201,639)	693,524	693,085	439
Purchase Professional Services	15-213-100-320	12,010	(2,617)	9,393	8,393	1,000
Other Purchased Services	15-213-100-500	8,675	(474)	8,201	4,076	4,125
General Supplies	15-213-100-610	35,035	21,308	56,343	34,720	21,623
Textbooks	15-213-100-640	19,655	(16,871)	2,784	993	1,791
Other Objects	15-213-100-800	1,000	-	1,000	-	1,000
Total Resource Room		6,798,153	(338,669)	6,459,484	6,428,636	30,848
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	198,781	2,718	201,499	201,499	-
Other Salaries for Instruction	15-216-100-106	233,176	7,091	240,267	240,266	1
Total Preschool Handicapped - Full Time		431,957	9,809	441,766	441,765	1
Total Special Education		9,456,407	(445,461)	9,010,946	8,955,792	55,154
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	909,267	232,894	1,142,161	1,139,953	2,208
Other Salaries for Instruction	15-230-100-106	236,322	52,278	288,600	288,597	3
General Supplies	15-230-100-610	2,000	(250)	1,750	-	1,750
Total Basic Skills/Remedial		1,147,589	284,922	1,432,511	1,428,550	3,961
Bilingual Education:						
Salaries of Teachers	15-240-100-101	264,547	4,827	269,374	269,369	5
Other Purchased Services	15-240-100-500	257	-	257	-	257
General Supplies	15-240-100-610	1,783	-	1,783	1,191	592
Textbooks	15-240-100-640	150	-	150	-	150
Total Bilingual Education		266,737	4,827	271,564	270,560	1,004
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	323,259	97,371	420,630	410,425	10,205
Total School Sponsored Cocurricular Activities		323,259	97,371	420,630	410,425	10,205
School Sponsored Athletics:						
Salaries	15-402-100-100	-	260	260	260	-
Total School Sponsored Athletics		-	260	260	260	-
Before/After School Programs:						
Teacher Tutoring	15-421-100-101	216,915	(48,003)	168,912	152,497	16,415
Other Salaries of Instruction	15-421-100-106	1,000	-	1,000	618	382
Total Before/After School Programs		217,915	(48,003)	169,912	153,115	16,797

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Summer School - Instruction:						
Salaries	15-422-100-101	80,959	(20,662)	60,297	58,553	1,744
Salaries of Principals & Assistant Principals	15-422-240-103	2,645	(1,262)	1,383	-	1,383
Total Summer School - Instruction		83,604	(21,924)	61,680	58,553	3,127
Total - Instruction		37,063,820	(718,911)	36,344,909	36,111,477	233,432
Health Services:						
Salaries	15-000-213-100	840,127	12,886	853,013	847,405	5,608
Salaries of Secretarial & Clerical Assistants	15-000-213-105	32,114	1	32,115	32,114	1
Other Salaries for Instruction	15-000-213-106	16,646	(1,190)	15,456	15,456	-
Purchased Professional & Technical Services	15-000-213-300	2,170	-	2,170	-	2,170
Other Purchased Services	15-000-213-500	325	-	325	-	325
Supplies and Materials	15-000-213-600	32,926	2,378	35,304	25,588	9,716
Total Health Services		924,308	14,075	938,383	920,563	17,820
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	1,457,622	(3,451)	1,454,171	1,444,254	9,917
Purchased Professional/Educational Services	15-000-218-320	2,500	-	2,500	-	2,500
Purchased Technical Services	15-000-218-390	3,500	-	3,500	-	3,500
Other Purchased Services	15-000-218-500	1,175	150	1,325	249	1,076
Supplies and Materials	15-000-218-600	20,179	-	20,179	9,457	10,722
Total Other Support Services-Students-Regular		1,484,976	(3,301)	1,481,675	1,453,960	27,715
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	116,686	3,864	120,550	72,016	48,534
Supplies and Materials	15-000-221-600	17,500	(1,514)	15,986	7,200	8,786
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		134,186	2,350	136,536	79,216	57,320
Educational Media Services/School Library:						
Salaries	15-000-222-100	90,567	601	91,168	91,167	1
Salaries of Other Professional Staff	15-000-222-104	503,015	(60,171)	442,844	439,719	3,125
Salaries of Technology Coordinators	15-000-222-177	556,605	31,127	587,732	587,473	259
Purchased Professional & Technical Services	15-000-222-300	1,061	(1)	1,060	-	1,060
Other Purchased Services	15-000-222-500	15,525	3,129	18,654	15,987	2,667
Supplies and Materials	15-000-222-600	180,724	(3,999)	176,725	118,616	58,109
Total Educational Media Services/School Library		1,347,497	(29,314)	1,318,183	1,252,962	65,221
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	17,925	(3,000)	14,925	-	14,925
Total Instructional Staff Training Services		17,925	(3,000)	14,925	-	14,925

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Government-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	1,855,355	27,906	1,883,261	1,876,622	6,639
Salaries of Secretarial & Clerical Assistants	15-000-240-105	865,171	(16,218)	848,953	848,713	240
Salaries of HFMS SHA	15-000-240-107	190,654	(9,378)	181,276	181,272	4
Other Salaries	15-000-240-110	109,383	1	109,384	109,383	1
Other Purchased Services	15-000-240-500	9,110	3,074	12,184	2,707	9,477
Supplies and Materials	15-000-240-600	25,101	5,602	30,703	16,484	14,219
Total Support Services School Administration		3,054,774	10,987	3,065,761	3,035,181	30,580
Security:						
Salaries	15-000-266-100	942,381	3,337	945,718	934,387	11,331
General Supplies	15-000-266-610	1,500	-	1,500	951	549
Total Security		943,881	3,337	947,218	935,338	11,880
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	12,442,964	716,479	13,159,443	13,143,544	15,899
Total Unallocated Benefits - Employee Benefits		12,442,964	716,479	13,159,443	13,143,544	15,899
Total Undistributed Expenditures		20,350,511	711,613	21,062,124	20,820,764	241,360
Total Expenditures - Current Expense		57,414,331	(7,298)	57,407,033	56,932,241	474,792
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grades 1 - 5	15-120-100-730	7,002	1,520	8,522	2,514	6,008
Grades 6 - 8	15-130-100-730	7,613	-	7,613	-	7,613
Grades 9 - 12	15-140-100-730	11,200	15,252	26,452	18,153	8,299
Total Equipment		25,815	16,772	42,587	20,667	21,920
Total Capital Outlay		25,815	16,772	42,587	20,667	21,920
Total School Based Expenditures		57,440,146	9,474	57,449,620	56,952,908	496,712
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	57,440,146	-	57,440,146	56,945,395	(494,751)
Total Other Financing Sources/(Uses)		57,440,146	-	57,440,146	56,945,395	(494,751)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		-	(9,474)	(9,474)	(7,513)	1,961
Fund Balances, July 1		9,474	-	9,474	9,474	-
Fund Balances, June 30		\$ 9,474	\$ (9,474)	\$ -	\$ 1,961	\$ 1,961

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Helen Fort	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8	15-130-100-101	\$ 5,508,548	\$ (1,820,313)	\$ 3,688,235	\$ 3,681,483	\$ 6,752
Reading Specialist	15-130-100-179	241,455	(119,597)	121,858	121,857	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	8,500	(805)	7,695	6,643	1,052
Other Purchased Services	15-190-100-500	11,661	(791)	10,870	9,631	1,239
General Supplies	15-190-100-610	100,917	(11,421)	89,496	81,060	8,436
Textbooks	15-190-100-640	25,241	(24,386)	855	-	855
Other Objects	15-190-100-800	13,230	(4,365)	8,865	8,865	-
Total Regular Programs - Instruction		5,909,552	(1,981,678)	3,927,874	3,909,539	18,335
Learning and/or Language Disabilities:						
Other Salaries for Instruction	15-204-100-106	25,365	(25,365)	-	-	-
Purchased Professional/Educational Services	15-204-100-320	250	(250)	-	-	-
Other Purchased Services	15-204-100-500	675	(675)	-	-	-
General Supplies	15-204-100-610	3,150	(419)	2,731	1,215	1,516
Total Learning and/or Language Disabilities		29,440	(26,709)	2,731	1,215	1,516
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	302,736	(153,356)	149,380	149,379	1
Other Salaries for Instruction	15-212-100-106	103,060	(26,406)	76,654	76,516	138
Other Purchased Services	15-212-100-500	750	(250)	500	500	-
General Supplies	15-212-100-610	1,315	3,129	4,444	3,989	455
Textbooks	15-212-100-640	5,150	(4,628)	522	522	-
Total Multiple Disabilities		413,011	(181,511)	231,500	230,906	594
Resource Room:						
Salaries of Teachers	15-213-100-101	1,638,157	(457,656)	1,180,501	1,179,636	865
Other Salaries for Instruction	15-213-100-106	331,193	(76,024)	255,169	255,168	1
Purchased Professional Services	15-213-100-320	6,010	(2,617)	3,393	3,393	-
Other Purchased Services	15-213-100-500	3,845	(1,269)	2,576	2,576	-
General Supplies	15-213-100-610	4,866	187	5,053	4,000	1,053
Textbooks	15-213-100-640	4,155	(1,371)	2,784	993	1,791
Total Resource Room		1,988,226	(538,750)	1,449,476	1,445,766	3,710
Total Special Education		2,430,677	(746,970)	1,683,707	1,677,887	5,820
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	207,727	(56,162)	151,565	149,362	2,203
Other Salaries for instructors	15-230-100-106	25,805	(8,585)	17,220	17,220	-
Total Basic Skills/Remedial		233,532	(64,747)	168,785	166,582	2,203
Bilingual Education:						
Salaries of Teachers	15-240-100-101	64,420	(37,846)	26,574	26,573	1
Total Bilingual Education		64,420	(37,846)	26,574	26,573	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Helen Fort	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities: Salaries	15-401-100-100	141,674	26,891	168,565	168,564	1
Total School Sponsored Cocurricular Activities		141,674	26,891	168,565	168,564	1
School Sponsored Athletics: Salaries	15-402-100-100	-	260	260	260	-
Total School Sponsored Athletics		-	260	260	260	-
Before/After School Programs: Teaher Tutoring	15-421-100-101	65,460	(35,403)	30,057	28,163	1,894
Total Before/After School Programs		65,460	(35,403)	30,057	28,163	1,894
Summer School: Salaries	15-422-100-101	29,899	4,634	34,533	32,790	1,743
Salaries of Principals & Assistant Principals	15-422-240-103	2,645	(2,134)	511	-	511
Total Summer School		32,544	2,500	35,044	32,790	2,254
Total - Instruction		8,877,859	(2,836,993)	6,040,866	6,010,358	30,508
Health Services: Salaries	15-000-213-100	172,224	(75,834)	96,390	96,388	2
Salaries of Secretarial & Clerical Assistants	15-000-213-105	32,114	1	32,115	32,114	1
Supplies and Materials	15-000-213-600	6,360	(2,099)	4,261	3,119	1,142
Total Health Services		210,698	(77,932)	132,766	131,621	1,145
Other Support Services - Students - Regular: Salaries of Other Professional Staff	15-000-218-104	338,042	(67,504)	270,538	264,205	6,333
Purchased Professional/Educational Services	15-000-218-320	1,100	(363)	737	-	737
Supplies and Materials	15-000-218-600	4,400	(1,452)	2,948	1,621	1,327
Total Other Support Services-Students-Regular		343,542	(69,319)	274,223	265,826	8,397
Other Support Services - Students - Regular: Salaries of Other Professional Staff	15-000-221-104	32,336	(6,984)	25,352	-	25,352
Supplies and Materials	15-000-221-600	6,800	(3,758)	3,042	-	3,042
Total Other Support Services-Students-Regular		39,136	(10,742)	28,394	-	28,394
Educational Media Services/School Library: Salaries of Other Professional Staff	15-000-222-104	112,682	(18,548)	94,134	94,133	1
Salaries of Technology Coordinators	15-000-222-177	114,732	(76,310)	38,422	38,422	-
Supplies and Materials	15-000-222-600	29,825	(19,842)	9,983	9,864	119
Total Educational Media Services/School Library		257,239	(114,700)	142,539	142,419	120

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Helen Fort	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	484,980	(126,162)	358,818	356,280	2,538
Salaries of Secretarial & Clerical Assistants	15-000-240-105	209,058	(47,738)	161,320	161,319	1
Salaries of HFMS SHA	15-000-240-107	60,062	(16,782)	43,280	43,280	-
Other Purchased Services	15-000-240-500	3,610	1,585	5,195	33	5,162
Supplies and Materials	15-000-240-600	4,321	(1,426)	2,895	452	2,443
Total Support Services School Administration		762,031	(190,523)	571,508	561,364	10,144
Security:						
Salaries	15-000-266-100	287,743	(57,194)	230,549	227,273	3,276
Total Security		287,743	(57,194)	230,549	227,273	3,276
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	3,062,071	(163,439)	2,898,632	2,898,632	-
Total Unallocated Benefits - Employee Benefits		3,062,071	(163,439)	2,898,632	2,898,632	-
Total Undistributed Expenditures		4,962,460	(683,849)	4,278,611	4,227,135	51,476
Total Expenditures - Current Expense		13,840,319	(3,520,842)	10,319,477	10,237,493	81,984
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	7,613	(2,512)	5,101	-	5,101
Total Equipment		7,613	(2,512)	5,101	-	5,101
Total Capital Outlay		7,613	(2,512)	5,101	-	5,101
Total School Based Expenditures		13,847,932	(3,523,354)	10,324,578	10,237,493	87,085
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	13,847,932	(3,524,236)	10,323,696	10,236,611	(87,085)
Total Other Financing Sources/(Uses)		13,847,932	(3,524,236)	10,323,696	10,236,611	(87,085)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(882)	(882)	(882)	-
Fund Balances, July 1		882	-	882	882	-
Fund Balances, June 30		\$ 882	\$ (882)	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Emmons	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 469,617	\$ 3,915	\$ 473,532	\$ 469,744	\$ 3,788
Other Salaries for Instruction	15-110-100-106	157,113	(3,138)	153,975	153,975	-
General Supplies	15-110-100-610	10,000	-	10,000	2,071	7,929
Other Objects	15-110-100-800	1,500	-	1,500	1,500	-
Grades 1 - 5	15-120-100-101	1,212,085	(1,087)	1,210,998	1,209,996	1,002
Reading Specialist	15-120-100-179	146,801	14,002	160,803	160,803	-
Regular Programs - Undistributed Instruction:						
Class Aide	15-190-100-106	-	1,341	1,341	1,341	-
Purchased Professional/Educational Services	15-190-100-320	2,500	-	2,500	2,500	-
Other Purchased Services	15-190-100-500	2,000	-	2,000	1,046	954
General Supplies	15-190-100-610	61,561	(1,318)	60,243	45,446	14,797
Textbooks	15-190-100-640	1,000	-	1,000	-	1,000
Other Objects	15-190-100-800	3,500	-	3,500	3,500	-
Total Regular Programs - Instruction		2,067,677	13,715	2,081,392	2,051,922	29,470
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	148,350	301	148,651	148,650	1
Other Salaries for Instruction	15-212-100-106	136,720	17,521	154,241	153,941	300
General Supplies	15-212-100-610	6,000	140	6,140	6,102	38
Other Objects	15-212-100-800	750	-	750	-	750
Total Multiple Disabilities		291,820	17,962	309,782	308,693	1,089
Resource Room:						
Salaries of Teachers	15-213-100-101	343,147	(10,621)	332,526	332,526	-
Other Salaries for Instruction	15-213-100-106	25,553	(13,119)	12,434	12,433	1
Total Resource Room		368,700	(23,740)	344,960	344,959	1
Total Special Education		660,520	(5,778)	654,742	653,652	1,090
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	76,929	10,491	87,420	87,419	1
Other Salaries for Instruction	15-230-100-106	24,935	3,920	28,855	28,855	-
Total Basic Skills/Remedial		101,864	14,411	116,275	116,274	1
Bilingual Education:						
Salaries of Teachers	15-240-100-101	20,107	-	20,107	20,107	-
Total Bilingual Education		20,107	-	20,107	20,107	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	5,000	1,343	6,343	6,343	-
Total School Sponsored Cocurricular Activities		5,000	1,343	6,343	6,343	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Emmons	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Before/After School Programs:						
Teacher Tutoring	15-421-100-100	13,000	-	13,000	12,808	192
Total Before/After School Programs		13,000	-	13,000	12,808	192
Total - Instruction		2,868,168	23,691	2,891,859	2,861,106	30,753
Health Services:						
Salaries	15-000-213-100	87,819	24	87,843	87,841	2
Supplies and Materials	15-000-213-600	3,000	-	3,000	2,607	393
Total Health Services		90,819	24	90,843	90,448	395
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	90,567	1	90,568	90,567	1
Supplies and Materials	15-000-218-600	1,000	-	1,000	570	430
Total Other Support Services-Students-Regular		91,567	1	91,568	91,137	431
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,200	-	7,200	7,200	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		7,200	-	7,200	7,200	-
Educational Media Services/School Library:						
Salaries	15-000-222-104	30,315	-	30,315	30,315	-
Salaries of Technology Coordinators	15-000-222-177	38,484	4,029	42,513	42,512	1
Other Purchased Services	15-000-222-500	-	1,029	1,029	1,029	-
Supplies and Materials	15-000-222-600	17,000	-	17,000	10,070	6,930
Total Educational Media Services/School Library		85,799	5,058	90,857	83,926	6,931
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	142,115	1,561	143,676	143,676	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	35,477	-	35,477	35,477	-
SHA	15-000-240-107	5,830	5,602	11,432	11,432	-
Princ other purch	15-000-240-500	-	149	149	149	-
Total Support Services School Administration		183,422	7,312	190,734	190,734	-
Security:						
Salaries	15-000-266-100	43,841	1	43,842	43,841	1
Total Security		43,841	1	43,842	43,841	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Emmons	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	969,932	(27,387)	942,545	926,646	15,899
Total Unallocated Benefits - Employee Benefits		969,932	(27,387)	942,545	926,646	15,899
Total Undistributed Expenditures		1,472,580	(14,991)	1,457,589	1,433,932	23,657
Total Expenditures - Current Expense		4,340,748	8,700	4,349,448	4,295,038	54,410
Total School Based Expenditures		4,340,748	8,700	4,349,448	4,295,038	54,410
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,340,748	8,700	4,349,448	4,295,038	(54,410)
Total Other Financing Sources/(Uses)		4,340,748	8,700	4,349,448	4,295,038	(54,410)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Harker-Wylie	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 329,394	\$ 32,459	\$ 361,853	\$ 361,852	\$ 1
Other Salaries for Instruction	15-110-100-106	133,754	310	134,064	133,918	146
General Supplies	15-110-100-610	5,000	-	5,000	3,198	1,802
Grades 1 - 5	15-120-100-101	1,017,417	10,747	1,028,164	1,028,163	1
Reading Specialist	15-120-100-179	25,212	3,003	28,215	28,214	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	8,000	-	8,000	8,000	-
Other Purchased Services	15-190-100-500	2,000	(150)	1,850	697	1,153
General Supplies	15-190-100-610	65,000	(7,148)	57,852	51,389	6,463
Other Objects	15-190-100-800	2,000	4,903	6,903	6,000	903
Total Regular Programs - Instruction		1,587,777	44,124	1,631,901	1,621,431	10,470
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	131,658	4,450	136,108	136,107	1
Other Salaries for Instruction	15-212-100-106	137,714	(876)	136,838	135,957	881
General Supplies	15-212-100-610	2,100	-	2,100	1,962	138
Total Multiple Disabilities		271,472	3,574	275,046	274,026	1,020
Resource Room:						
Salaries of Teachers	15-213-100-101	207,378	-	207,378	207,378	-
Other Salaries for Instruction	15-213-100-106	25,320	(25,320)	-	-	-
General Supplies	15-213-100-610	3,800	-	3,800	1,128	2,672
Total Resource Room		236,498	(25,320)	211,178	208,506	2,672
Total Special Education		507,970	(21,746)	486,224	482,532	3,692
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	86,119	1	86,120	86,119	1
Other Salaries for Instruction	15-230-100-106	45,257	-	45,257	45,257	-
Total Basic Skills/Remedial		131,376	1	131,377	131,376	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	8,000	-	8,000	4,153	3,847
Total School Sponsored Cocurricular Activities		8,000	-	8,000	4,153	3,847
Before/After School Programs:						
Salaries	15-421-100-100	16,000	(8,965)	7,035	7,034	1
Total Before/After School Programs		16,000	(8,965)	7,035	7,034	1
Total - Instruction		2,251,123	13,414	2,264,537	2,246,526	18,011
Health Services:						
Salaries	15-000-213-100	91,884	-	91,884	91,846	38
Supplies and Materials	15-000-213-600	3,250	-	3,250	2,586	664

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Harker-Wylie	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Total Health Services		95,134	-	95,134	94,432	702
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	99,594	1	99,595	99,594	1
Other Purchased Services	15-000-218-500	-	150	150	149	1
Supplies and Materials	15-000-218-600	600	-	600	294	306
Total Other Support Services-Students-Regular		100,194	151	100,345	100,037	308
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,200	-	7,200	7,200	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		7,200	-	7,200	7,200	-
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	48,975	-	48,975	46,025	2,950
Salaries of Technology Coordinators	15-000-222-177	33,404	(28,605)	4,799	4,799	-
Other Purchased Services	15-000-222-500	5,500	400	5,900	4,418	1,482
Supplies and Materials	15-000-222-600	29,410	(1,303)	28,107	15,783	12,324
Total Educational Media Services/School Library		117,289	(29,508)	87,781	71,025	16,756
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	112,200	1,100	113,300	113,300	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	38,830	-	38,830	38,830	-
Salaries of HFMS SHA	15-000-240-107	7,361	150	7,511	7,511	-
Other Purchased Services	15-000-240-500	400	-	400	149	251
Supplies and Materials	15-000-240-600	200	-	200	-	200
Total Support Services School Administration		158,991	1,250	160,241	159,790	451
Security:						
Salaries	15-000-266-100	41,878	300	42,178	36,036	6,142
Total Security		41,878	300	42,178	36,036	6,142
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	782,513	118,868	901,381	901,381	-
Total Unallocated Benefits - Employee Benefits		782,513	118,868	901,381	901,381	-
Total Undistributed Expenditures		1,303,199	91,061	1,394,260	1,369,901	24,359
Total Expenditures - Current Expense		3,554,322	104,475	3,658,797	3,616,427	42,370

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Harker-Wylie	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Total School Based Expenditures		3,554,322	104,475	3,658,797	3,616,427	42,370
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,554,322	103,464	3,657,786	3,615,416	(42,370)
Total Other Financing Sources/(Uses)		3,554,322	103,464	3,657,786	3,615,416	(42,370)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		-	(1,011)	(1,011)	(1,011)	-
Fund Balances, July 1		1,011	-	1,011	1,011	-
Fund Balances, June 30		\$ 1,011	\$ (1,011)	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Fort Dix	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 326,966	\$ (89,802)	\$ 237,164	\$ 237,163	\$ 1
Other Salaries for Instruction	15-110-100-106	131,287	619	131,906	131,905	1
General Supplies	15-110-100-610	4,188	(2,877)	1,311	1,311	-
Other Objects	15-110-100-800	3,150	-	3,150	-	3,150
Grades 1 - 5	15-120-100-101	1,407,955	72,508	1,480,463	1,480,463	-
Reading Specialist	15-120-100-179	90,867	90,868	181,735	181,734	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	9,950	(300)	9,650	9,364	286
Other Purchases	15-190-100-500	430	1,599	2,029	1,523	506
General Supplies	15-190-100-610	46,000	2,718	48,718	48,583	135
Textbooks	15-190-100-640	800	(800)	-	-	-
Other Objects	15-190-100-800	7,427	-	7,427	6,000	1,427
Total Regular Programs - Instruction		2,029,020	74,533	2,103,553	2,098,046	5,507
Resource Room:						
Salaries of Teachers	15-213-100-101	202,329	601	202,930	202,929	1
Other Salaries for Instruction	15-213-100-106	26,929	7,271	34,200	34,200	-
Supplies and Materials	15-213-100-600	500	-	500	-	500
Textbooks	15-213-100-640	500	(500)	-	-	-
Total Resource Room		230,258	7,372	237,630	237,129	501
Total Special Education		230,258	7,372	237,630	237,129	501
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	174,238	601	174,839	174,838	1
Total Basic Skills/Remedial		174,238	601	174,839	174,838	1
Bilingual Education:						
Salaries of Teachers	15-240-100-101	20,716	1	20,717	20,716	1
Total Bilingual Education		20,716	1	20,717	20,716	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	7,120	743	7,863	7,862	1
Total School Sponsored Cocurricular Activities		7,120	743	7,863	7,862	1
Before/After School Programs:						
Tutoring	15-421-100-101	5,000	-	5,000	3,154	1,846
Total Before/After School Programs		5,000	-	5,000	3,154	1,846
Total - Instruction		2,466,352	83,250	2,549,602	2,541,745	7,857
Health Services:						
Salaries	15-000-213-100	57,267	-	57,267	56,466	801
Health Aide	15-000-213-106	-	15,456	15,456	15,456	-
Supplies and Materials	15-000-213-600	2,994	2,378	5,372	5,361	11
Total Health Services		60,261	17,834	78,095	77,283	812
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	91,167	1	91,168	91,167	1
Supplies and Materials	15-000-218-600	500	-	500	459	41
Total Other Support Services-Students-Regular		91,667	1	91,668	91,626	42

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Fort Dix	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Improvement of Instruction Services/Other Support Services - Instruction Staff: Salaries of Other Professional Staff	15-000-221-104	9,600	-	9,600	7,200	2,400
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		9,600	-	9,600	7,200	2,400
Educational Media Services/School Library: Salaries of Other Professional Staff	15-000-222-104	90,267	(90,267)	-	-	-
Salaries of Technology Coordinators	15-000-222-177	70,888	1,423	72,311	72,311	-
Supplies and Materials	15-000-222-600	19,425	287	19,712	17,518	2,194
Total Educational Media Services/School Library		180,580	(88,557)	92,023	89,829	2,194
Support Services School Administration: Salaries of Principals & Assistant Principals	15-000-240-103	127,785	1,901	129,686	129,686	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	43,357	1	43,358	43,357	1
Salaries of HFMS SHA	15-000-240-107	41,925	(13,333)	28,592	28,591	1
Total Support Services School Administration		213,067	(11,431)	201,636	201,634	2
Security: Salaries	15-000-266-100	35,575	9	35,584	35,584	-
Total Security:		35,575	9	35,584	35,584	-
Unallocated Benefits Employee Benefits: Health Benefits	15-000-291-270	881,350	95,311	976,661	976,661	-
Total Unallocated Benefits - Employee Benefits		881,350	95,311	976,661	976,661	-
Total Undistributed Expenditures		1,472,100	13,167	1,485,267	1,479,817	5,450
Total Expenditures - Current Expense		3,938,452	96,417	4,034,869	4,021,562	13,307
Capital Outlay: Equipment: Regular Programs - Instruction: Grades 1 - 5	15-120-100-730	3,500	(1,000)	2,500	-	2,500
Total Equipment		3,500	(1,000)	2,500	-	2,500
Total Capital Outlay		3,500	(1,000)	2,500	-	2,500
Total School Based Expenditures		3,941,952	95,417	4,037,369	4,021,562	15,807
Other Financing Sources/(Uses): Operating Transfer In - General Fund	15-5200-000-000	3,941,952	93,912	4,035,864	4,020,057	(15,807)
Total Other Financing Sources/(Uses)		3,941,952	93,912	4,035,864	4,020,057	(15,807)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	(1,505)	(1,505)	(1,505)	-
Fund Balances, July 1		1,505	-	1,505	1,505	-
Fund Balances, June 30		\$ 1,505	\$ (1,505)	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Crichton	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 468,422	\$ 500	\$ 468,922	\$ 465,087	\$ 3,835
Other Salaries for Instruction	15-110-100-106	159,175	(29,798)	129,377	129,377	-
Purchased Prof./Educational Services	15-110-100-320	1,500	-	1,500	-	1,500
Other Purchased Services	15-110-100-500	100	-	100	-	100
General Supplies	15-110-100-610	13,000	-	13,000	4,158	8,842
Other Objects	15-110-100-800	2,000	-	2,000	-	2,000
Grades 1 - 5	15-120-100-101	1,213,455	(152,957)	1,060,498	1,060,166	332
Reading Sepcialist	15-120-100-179	35,949	95,033	130,982	130,982	-
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	5,000	-	5,000	5,000	-
Other Purchased Services	15-190-100-500	500	900	1,400	1,246	154
General Supplies	15-190-100-610	52,633	(700)	51,933	44,053	7,880
Other Objects	15-190-100-800	6,000	-	6,000	6,000	-
Total Regular Programs - Instruction		1,957,734	(87,022)	1,870,712	1,846,069	24,643
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	65,497	(9,916)	55,581	55,581	-
Other Salaries for Instruction	15-212-100-106	81,048	(634)	80,414	80,414	-
Purchased Professional/Educational Services	15-212-100-320	50	-	50	-	50
General Supplies	15-212-100-610	4,000	(2,700)	1,300	948	352
Other Objects	15-212-100-800	800	-	800	-	800
Total Multiple Disabilities		151,395	(13,250)	138,145	136,943	1,202
Resource Room:						
Salaries of Teachers	15-213-100-101	119,130	(9,856)	109,274	109,273	1
Other Salaries for Instruction	15-213-100-106	27,359	(1,029)	26,330	26,329	1
Total Resource Room		146,489	(10,885)	135,604	135,602	2
Total Special Education		297,884	(24,135)	273,749	272,545	1,204
Basic Skills/Remedial:						
Salaries of Aides	15-230-100-106	13,503	30,440	43,943	43,943	-
General Supplies	15-230-100-610	1,000	(250)	750	-	750
Total Basic Skills/Remedial		14,503	30,190	44,693	43,943	750
Bilingual Education:						
Salaries of Teachers	15-240-100-101	60,330	(30,164)	30,166	30,165	1
Total Bilingual Education		60,330	(30,164)	30,166	30,165	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Crichton	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	4,155	-	4,155	-	4,155
Total School Sponsored Cocurricular Activities		4,155	-	4,155	-	4,155
Before/After School Programs:						
Salaries	15-421-100-100	2,000	3,239	5,239	5,239	-
Total Before/After School Programs		2,000	3,239	5,239	5,239	-
Total - Instruction		2,336,606	(107,892)	2,228,714	2,197,961	30,753
Health Services:						
Salaries	15-000-213-100	67,464	223	67,687	65,586	2,101
Purchased Professional & Technical Services	15-000-213-300	700	-	700	-	700
Other Purchased Services	15-000-213-500	25	-	25	-	25
Supplies and Materials	15-000-213-600	3,050	-	3,050	653	2,397
Total Health Services		71,239	223	71,462	66,239	5,223
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	67,585	-	67,585	67,585	-
Purchased Technical Services	15-000-218-320	1,400	-	1,400	-	1,400
Other Purchased Services	15-000-218-500	25	-	25	-	25
Supplies and Materials	15-000-218-600	820	-	820	578	242
Total Other Support Services-Students-Regular		69,830	-	69,830	68,163	1,667
Improvement of Instructional Services:						
Salaries of Other Professional Staff	15-000-221-104	7,200	-	7,200	7,200	-
Total Improvement of Instructional Services		7,200	-	7,200	7,200	-
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	44,059	1	44,060	44,059	1
Tech Coordinator	15-000-222-177	22,950	(17,751)	5,199	5,199	-
Purchased Professional & Technical Services	15-000-222-300	476	(1)	475	-	475
Other Purchased Services	15-000-222-500	25	-	25	-	25
Supplies and Materials	15-000-222-600	24,000	5,717	29,717	12,685	17,032
Total Educational Media Services/School Library		91,510	(12,034)	79,476	61,943	17,533
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	130,283	1,277	131,560	131,560	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	38,330	-	38,330	38,330	-
Salaries of HFMS SHA	15-000-240-107	26,276	11,266	37,542	37,541	1
Other Purchased Services	15-000-240-500	2,000	-	2,000	149	1,851
Supplies and Materials	15-000-240-600	4,000	-	4,000	274	3,726
Total Support Services School Administration		200,889	12,543	213,432	207,854	5,578

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Crichton	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	43,841	1	43,842	43,841	1
Total Security		43,841	1	43,842	43,841	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	803,211	124,888	928,099	928,099	-
Total Unallocated Benefits - Employee Benefits		803,211	124,888	928,099	928,099	-
Total Undistributed Expenditures		1,287,720	125,621	1,413,341	1,383,339	30,002
Total Expenditures - Current Expense		3,624,326	17,729	3,642,055	3,581,300	60,755
Total School Based Expenditures		3,624,326	17,729	3,642,055	3,581,300	60,755
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,624,326	12,012	3,636,338	3,575,604	(60,734)
Total Other Financing Sources/(Uses)		3,624,326	12,012	3,636,338	3,575,604	(60,734)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(5,717)	(5,717)	(5,696)	21
Fund Balances, July 1		5,717	-	5,717	5,717	-
Fund Balances, June 30		\$ 5,717	\$ (5,717)	\$ -	\$ 21	\$ 21

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Denbo	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 1,438,213	\$ 3,121	\$ 1,441,334	\$ 1,441,334	\$ -
Reading Specialist	15-120-100-179	150,787	(150,787)	-	-	-
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	-	6,596	6,596	6,595	1
Purchased Professional/Educational Services	15-190-100-320	1,775	285	2,060	2,060	-
Other Purchased Services	15-190-100-500	429	488	917	817	100
General Supplies	15-190-100-610	42,508	(488)	42,020	41,092	928
Other Objects	15-190-100-800	5,484	-	5,484	5,484	-
Total Regular Programs - Instruction		1,639,196	(140,785)	1,498,411	1,497,382	1,029
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	88,119	(34,520)	53,599	53,598	1
Other Salaries for Instruction	15-204-100-106	26,329	1	26,330	26,329	1
Purchased Professional/Educational Services	15-204-100-320	96	-	96	95	1
General Supplies	15-204-100-610	3,000	(285)	2,715	2,325	390
Total Learning and/or Language Disabilities		117,544	(34,804)	82,740	82,347	393
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	57,664	-	57,664	57,664	-
Other Salaries for Instruction	15-212-100-106	80,070	(4,654)	75,416	75,414	2
General Supplies	15-212-100-610	4,600	-	4,600	4,002	598
Total Multiple Disabilities		142,334	(4,654)	137,680	137,080	600
Resource Room:						
Salaries of Teachers	15-213-100-101	447,813	(61,956)	385,857	385,857	-
Other Salaries for Instruction	15-213-100-106	23,934	(23,934)	-	-	-
General Supplies	15-213-100-610	2,250	-	2,250	1,114	1,136
Total Resource Room		473,997	(85,890)	388,107	386,971	1,136
Total Special Education		733,875	(125,348)	608,527	606,398	2,129
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	127,678	167,996	295,674	295,673	1
General Supplies	15-230-100-610	1,000	-	1,000	-	1,000
Total Basic Skills/Remedial		128,678	167,996	296,674	295,673	1,001
Bilingual Education:						
Salaries of Teachers	15-240-100-101	62,762	34,988	97,750	97,750	-
Other Purchased Services	15-240-100-500	257	-	257	-	257
General Supplies	15-240-100-610	1,783	-	1,783	1,191	592
Textbooks	15-240-100-640	150	-	150	-	150
Total Bilingual Education		64,952	34,988	99,940	98,941	999

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Denbo	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	2,060	-	2,060	1,954	106
Total School Sponsored Cocurricular Activities		2,060	-	2,060	1,954	106
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	15,455	(1,585)	13,870	9,795	4,075
Total Before/After School Programs		15,455	(1,585)	13,870	9,795	4,075
Total - Instruction		2,584,216	(64,734)	2,519,482	2,510,143	9,339
Health Services:						
Salaries	15-000-213-100	69,886	1	69,887	68,502	1,385
Other Salaries for Instruction	15-000-213-106	16,646	(16,646)	-	-	-
Supplies and Materials	15-000-213-600	2,172	-	2,172	1,220	952
Total Health Services		88,704	(16,645)	72,059	69,722	2,337
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	67,585	-	67,585	67,585	-
Other Purchased Services	15-000-218-500	150	-	150	-	150
Supplies and Materials	15-000-218-600	1,359	-	1,359	996	363
Total Other Support Services-Students-Regular		69,094	-	69,094	68,581	513
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	7,200	-	7,200	7,200	-
Total Other Support Services-Students-Regular		7,200	-	7,200	7,200	-
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	95,901	6,029	101,930	101,759	171
Salaries of Technology Coordinators	15-000-222-177	24,950	47,954	72,904	72,904	-
Purchased Professional Services	15-000-222-300	585	-	585	-	585
Other Purchased Services	15-000-222-500	2,000	-	2,000	1,558	442
Supplies and Materials	15-000-222-600	13,064	-	13,064	9,220	3,844
Total Educational Media Services/School Library		136,500	53,983	190,483	185,441	5,042
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	114,781	1,125	115,906	115,906	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	43,057	300	43,357	43,189	168
Salaries of HFMS SHA	15-000-240-107	11,661	114	11,775	11,775	-
Other Purchased Services	15-000-240-500	600	-	600	548	52
Supplies and Materials	15-000-240-600	750	-	750	-	750
Total Support Services School Administration		170,849	1,539	172,388	171,418	970

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Denbo	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	43,341	1	43,342	43,341	1
Total Security		43,341	1	43,342	43,341	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	896,502	345,560	1,242,062	1,242,062	-
Total Unallocated Benefits - Employee Benefits		896,502	345,560	1,242,062	1,242,062	-
Total Undistributed Expenditures		1,412,190	384,438	1,796,628	1,787,765	8,863
Total Expenditures - Current Expense		3,996,406	319,704	4,316,110	4,297,908	18,202
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grade 1-5	15-120-100-730	3,502	-	3,502	-	3,502
Total Equipment		3,502	-	3,502	-	3,502
Total Capital Outlay		3,502	-	3,502	-	3,502
Total School Based Expenditures		3,999,908	319,704	4,319,612	4,297,908	21,704
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,999,908	319,704	4,319,612	4,297,908	(21,704)
Total Other Financing Sources/(Uses)		3,999,908	319,704	4,319,612	4,297,908	(21,704)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Busansky	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 1,581,118	\$ (70,947)	\$ 1,510,171	\$ 1,510,093	\$ 78
Reading Specialist	15-120-100-179	95,016	(8,800)	86,216	86,216	-
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	-	8,881	8,881	8,880	1
Purchased Professional/Educational Services	15-190-100-320	-	1,600	1,600	1,600	-
Other Purchased Services	15-190-100-500	500	1,497	1,997	1,888	109
General Supplies	15-190-100-610	60,000	1,950	61,950	54,976	6,974
Textbooks	15-190-100-640	2,000	(2,000)	-	-	-
Other Objects	15-190-100-800	5,000	-	5,000	5,000	-
Total Regular Programs - Instruction		1,743,634	(67,819)	1,675,815	1,668,653	7,162
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	186,002	(148,567)	37,435	37,135	300
Other Salaries for Instruction	15-204-100-106	78,249	(27,048)	51,201	51,201	-
General Supplies	15-204-100-610	4,000	-	4,000	3,995	5
Total Learning and/or Language Disabilities		268,251	(175,615)	92,636	92,331	305
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	-	56,481	56,481	56,481	-
Other Salaries for Instruction	15-212-100-106	-	42,200	42,200	42,199	1
General Supplies	15-212-100-610	1,000	-	1,000	555	445
Total Multiple Disabilities		1,000	98,681	99,681	99,235	446
Resource Room:						
Salaries of Teachers	15-213-100-101	544,512	9,981	554,493	554,492	1
Other Salaries for Instruction	15-213-100-106	25,920	(428)	25,492	25,491	1
General Supplies	15-213-100-610	6,000	(520)	5,480	3,926	1,554
Total Resource Room		576,432	9,033	585,465	583,909	1,556
Total Special Education		845,683	(67,901)	777,782	775,475	2,307
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	95,816	920	96,736	96,735	1
Bus Aides	15-230-100-106	26,032	5,304	31,336	31,335	1
Total Basic Skills/Remedial		121,848	6,224	128,072	128,070	2
Bilingual Education:						
Salaries of Teachers	15-240-100-101	20,107	-	20,107	20,107	-
Total Bilingual Education		20,107	-	20,107	20,107	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	4,000	2,000	6,000	5,862	138
Total School Sponsored Cocurricular Activities		4,000	2,000	6,000	5,862	138
Before/After School Programs:						
1-5 Teacher Tutoring	15-421-100-101	15,000	(1,696)	13,304	11,790	1,514
Other Salaries for Instruction	15-421-100-106	1,000	-	1,000	618	382
Total Before/After School Programs		16,000	(1,696)	14,304	12,408	1,896
Total - Instruction		2,751,272	(129,192)	2,622,080	2,610,575	11,505
Health Services:						
Salaries	15-000-213-100	88,802	301	89,103	89,031	72
Supplies and Materials	15-000-213-600	2,600	-	2,600	1,030	1,570
Total Health Services		91,402	301	91,703	90,061	1,642

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Busansky	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	60,030	-	60,030	60,030	-
Supplies and Materials	15-000-218-600	500	-	500	289	211
Total Other Support Services-Students-Regular		60,530	-	60,530	60,319	211
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	6,600	600	7,200	7,200	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		6,600	600	7,200	7,200	-
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	17,567	27,389	44,956	44,955	1
Salaries of Technology Coordinator	15-000-222-177	38,484	4,028	42,512	42,512	-
Other Purchased Services	15-000-222-500	-	1,700	1,700	1,153	547
Supplies and Materials	15-000-222-600	14,000	1,300	15,300	13,446	1,854
Total Educational Media Services/School Library		70,051	34,417	104,468	102,066	2,402
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	112,200	1,100	113,300	113,300	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	59,124	1,000	60,124	60,124	-
Salaries of HFMS SHA	15-000-240-107	20,846	(5,824)	15,022	15,021	1
Other Purchased Services	15-000-240-500	-	149	149	149	-
Total Support Services School Administration		192,170	(3,575)	188,595	188,594	1
Security:						
Salaries	15-000-266-100	36,338	-	36,338	36,338	-
Total Security		36,338	-	36,338	36,338	-
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	923,899	(542,197)	381,702	381,702	-
Total Unallocated Benefits - Employee Benefits		923,899	(542,197)	381,702	381,702	-
Total Undistributed Expenditures		1,380,990	(510,454)	870,536	866,280	4,256
Total Expenditures - Current Expense		4,132,262	(639,646)	3,492,616	3,476,855	15,761
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grade 1-5	15-120-100-730	-	2,520	2,520	2,514	6
Total Equipment		-	2,520	2,520	2,514	6
Total Capital Outlay		-	2,520	2,520	2,514	6
Total School Based Expenditures		4,132,262	(637,126)	3,495,136	3,479,369	15,767
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,132,262	(637,126)	3,495,136	3,479,369	(15,767)
Total Other Financing Sources/(Uses)		4,132,262	(637,126)	3,495,136	3,479,369	(15,767)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Stackhouse	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 1,249,905	\$ 672	\$ 1,250,577	\$ 1,250,397	\$ 180
Reading Specialist	15-120-100-179	61,673	13,809	75,482	75,481	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	3,000	-	3,000	3,000	-
Other Purchased Services	15-190-100-500	200	2,631	2,831	2,800	31
General Supplies	15-190-100-610	42,400	1,369	43,769	41,213	2,556
Textbooks	15-190-100-640	4,000	(4,000)	-	-	-
Other Objects	15-190-100-800	3,600	-	3,600	3,600	-
Total Regular Programs - Instruction		1,364,778	14,481	1,379,259	1,376,491	2,768
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	86,919	-	86,919	86,919	-
Other Salaries for Instruction	15-212-100-106	54,918	263	55,181	55,180	1
General Supplies	15-212-100-610	3,000	-	3,000	2,385	615
Total Multiple Disabilities		144,837	263	145,100	144,484	616
Resource Room:						
Salaries of Teachers	15-213-100-101	379,816	(17,292)	362,524	362,523	1
Other Salaries for Instruction	15-213-100-106	26,529	1	26,530	26,529	1
General Supplies	15-213-100-610	3,000	-	3,000	1,404	1,596
Total Resource Room		409,345	(17,291)	392,054	390,456	1,598
Total Special Education		554,182	(17,028)	537,154	534,940	2,214
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	140,760	74,359	215,119	215,119	-
Other Salaries for Instruction	15-230-100-106	57,091	4,144	61,235	61,234	1
Total Basic Skills/Remedial		197,851	78,503	276,354	276,353	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	-	3,908	3,908	3,908	-
Total School Sponsored Cocurricular Activities		-	3,908	3,908	3,908	-
Before/After School Programs:						
1-5 Teacher Tutoring	15-421-100-101	10,000	(2,608)	7,392	7,193	199
Total Before/After School Programs		10,000	(2,608)	7,392	7,193	199
Total - Instruction		2,126,811	77,256	2,204,067	2,198,885	5,182
Health Services:						
Salaries	15-000-213-100	91,819	27	91,846	91,846	-
Supplies and Materials	15-000-213-600	3,500	-	3,500	2,612	888
Total Health Services		95,319	27	95,346	94,458	888

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Stackhouse	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	91,867	700	92,567	92,567	-
Supplies and Materials	15-000-218-600	1,000	-	1,000	974	26
Total Other Support Services-Students-Regular		92,867	700	93,567	93,541	26
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,200	-	7,200	7,200	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		7,200	-	7,200	7,200	-
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	63,249	(3,444)	59,805	59,804	1
Salaries of Technology Coordinators	15-000-222-177	33,404	18,572	51,976	51,976	-
Supplies and Materials	15-000-222-600	14,000	-	14,000	4,719	9,281
Total Educational Media Services/School Library		110,653	15,128	125,781	116,499	9,282
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	120,121	1,179	121,300	121,299	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	35,477	-	35,477	35,477	-
Salaries of HFMS SHA	15-000-240-107	22,523	9	22,532	22,532	-
Other Purchased Services	15-000-240-500	500	-	500	234	266
Supplies and Materials	15-000-240-600	500	-	500	266	234
Total Support Services School Administration		179,121	1,188	180,309	179,808	501
Security:						
Salaries	15-000-266-100	43,141	1	43,142	43,141	1
Total Security		43,141	1	43,142	43,141	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	766,673	(656,694)	109,979	109,979	-
Total Unallocated Benefits - Employee Benefits		766,673	(656,694)	109,979	109,979	-
Total Undistributed Expenditures		1,294,974	(639,650)	655,324	644,626	10,698
Total Expenditures - Current Expense		3,421,785	(562,394)	2,859,391	2,843,511	15,880
Total School Based Expenditures		3,421,785	(562,394)	2,859,391	2,843,511	15,880
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,421,785	(562,394)	2,859,391	2,843,511	(15,880)
Total Other Financing Sources/(Uses)		3,421,785	(562,394)	2,859,391	2,843,511	(15,880)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 9 - 12	15-140-100-101	\$ 6,642,042	\$ (223,068)	\$ 6,418,974	\$ 6,418,971	\$ 3
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	86,119	(30,117)	56,002	56,001	1
Purchased Professional/Educational Services	15-190-100-320	21,430	2,500	23,930	22,603	1,327
Other Purchased Services	15-190-100-500	40,900	(6,563)	34,337	26,535	7,802
General Supplies	15-190-100-610	413,900	(28,001)	385,899	373,218	12,681
Textbooks	15-190-100-640	47,550	-	47,550	47,110	440
Other Objects	15-190-100-800	17,000	-	17,000	15,000	2,000
Total Regular Programs - Instruction		7,268,941	(285,249)	6,983,692	6,959,438	24,254
Learning and/or Language Disabilities:						
General Supplies	15-204-100-610	4,650	1,577	6,227	5,287	940
Textbooks	15-204-100-640	6,000	(4,577)	1,423	1,422	1
Other Objects	15-204-100-800	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities		11,650	(3,000)	8,650	6,709	1,941
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	234,900	12,139	247,039	246,724	315
Other Salaries for Instruction	15-212-100-106	125,803	(28,888)	96,915	96,350	565
Other purchase	15-212-100-500	599	-	599	500	99
General Supplies	15-212-100-610	15,491	5,500	20,991	14,432	6,559
Textbooks	15-212-100-640	5,500	(5,500)	-	-	-
Other Objects	15-212-100-800	1,250	-	1,250	-	1,250
Total Multiple Disabilities		383,543	(16,749)	366,794	358,006	8,788
Resource Room:						
Salaries of Teachers	15-213-100-101	1,435,569	(25,172)	1,410,397	1,410,397	-
Other Salaries for Instruction	15-213-100-106	356,031	(81,705)	274,326	273,893	433
Purchase Professional Services	15-213-100-320	6,000	-	6,000	5,000	1,000
Other Purchased Services	15-213-100-500	4,830	-	4,830	800	4,030
General Supplies	15-213-100-610	14,619	16,208	30,827	19,052	11,775
Textbooks	15-213-100-640	15,000	(15,000)	-	-	-
Other Objects	15-213-100-800	1,000	-	1,000	-	1,000
Total Resource Room		1,833,049	(105,669)	1,727,380	1,709,142	18,238
Total Special Education		2,228,242	(125,418)	2,102,824	2,073,857	28,967
Basic Skills/Remedial:						
Other Salaries for Instruction	15-230-100-106	43,699	-	43,699	43,699	-
Total Basic Skills/Remedial		43,699	-	43,699	43,699	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Bilingual Education:						
Salaries of Teachers	15-240-100-101	16,105	11,274	27,379	27,378	1
Total Bilingual Education		16,105	11,274	27,379	27,378	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	151,250	25,167	176,417	176,417	-
Total School Sponsored Cocurricular Activities		151,250	25,167	176,417	176,417	-
Before/After School Programs:						
Salaries	15-421-100-101	75,000	(35,000)	40,000	33,306	6,694
Total Before/After School Programs		75,000	(35,000)	40,000	33,306	6,694
Summer School - Instruction:						
Salaries	15-422-100-101	51,060	(25,296)	25,764	25,763	1
Total Summer School - Instruction		51,060	(25,296)	25,764	25,763	1
Total - Instruction		9,834,297	(434,522)	9,399,775	9,339,858	59,917
Health Services:						
Salaries	15-000-213-100	112,962	5,214	118,176	118,175	1
Purchased Professional & Technical Services	15-000-213-300	1,470	-	1,470	-	1,470
Other Purchased Services	15-000-213-500	300	-	300	-	300
Supplies and Materials	15-000-213-600	6,000	-	6,000	4,502	1,498
Total Health Services		120,732	5,214	125,946	122,677	3,269
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	551,185	501	551,686	551,223	463
Purchased Technical Services	15-000-218-390	3,500	-	3,500	-	3,500
Other Purchased Services	15-000-218-500	1,000	-	1,000	100	900
Supplies and Materials	15-000-218-600	10,000	-	10,000	3,399	6,601
Total Other Support Services-Students-Regular		565,685	501	566,186	554,722	11,464
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	39,350	-	39,350	28,816	10,534
Supplies and Materials	15-000-221-600	3,500	-	3,500	-	3,500
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		42,850	-	42,850	28,816	14,034
Educational Media Services/School Library:						
Salaries	15-000-222-104	90,567	601	91,168	91,167	1
Salaries of Technology Coordinator	15-000-222-177	179,309	6,507	185,816	185,558	258
Other Purchased Services	15-000-222-500	8,000	-	8,000	7,829	171
Supplies and Materials	15-000-222-600	20,000	-	20,000	16,506	3,494
Total Educational Media Services/School Library		297,876	7,108	304,984	301,060	3,924

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Instructional Staff Training Services:						
Purchased Prof./Educational Services	15-000-223-320	17,925	(3,000)	14,925	-	14,925
Total Instructional Staff Training Services		17,925	(3,000)	14,925	-	14,925
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	510,890	7,365	518,255	515,455	2,800
Salaries of Secretarial & Clerical Assistants	15-000-240-105	362,461	(1,915)	360,546	360,546	-
Other Salaries	15-000-240-110	109,383	1	109,384	109,383	1
Other Purchased Services	15-000-240-500	2,000	-	2,000	1,145	855
Supplies and Materials	15-000-240-600	9,500	-	9,500	4,060	5,440
Total Support Services School Administration		994,234	5,451	999,685	990,589	9,096
Security:						
Salaries	15-000-266-100	366,683	(6,242)	360,441	359,023	1,418
General Supplies	15-000-266-610	1,500	-	1,500	951	549
Total Security		368,183	(6,242)	361,941	359,974	1,967
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	3,356,813	83,104	3,439,917	3,439,917	-
Total Unallocated Benefits - Employee Benefits		3,356,813	83,104	3,439,917	3,439,917	-
Total Undistributed Expenditures		5,764,298	92,136	5,856,434	5,797,755	58,679
Total Expenditures - Current Expense		15,598,595	(342,386)	15,256,209	15,137,613	118,596
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 9 - 12	15-140-100-730	11,200	15,252	26,452	18,153	8,299
Total Equipment		11,200	15,252	26,452	18,153	8,299
Total Capital Outlay		11,200	15,252	26,452	18,153	8,299
Total School Based Expenditures		15,609,795	(327,134)	15,282,661	15,155,766	126,895
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	15,609,795	(327,493)	15,282,302	15,157,347	(124,955)
Total Other Financing Sources/(Uses)		15,609,795	(327,493)	15,282,302	15,157,347	(124,955)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(359)	(359)	1,581	1,940
Fund Balances, July 1		359	-	359	359	-
Fund Balances, June 30		\$ 359	\$ (359)	\$ -	\$ 1,940	\$ 1,940

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Early Childhood	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Resource Room:						
Salaries of Teachers	15-213-100-101	\$ 508,764	\$ 3,627	\$ 512,391	\$ 512,391	\$ -
Other Salaries for Instruction	15-213-100-106	26,395	(24,072)	2,323	2,322	1
Total Resource Room		<u>535,159</u>	<u>(20,445)</u>	<u>514,714</u>	<u>514,713</u>	<u>1</u>
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	198,781	2,718	201,499	201,499	-
Other Salaries for Instruction	15-216-100-106	233,176	7,091	240,267	240,266	1
Total Preschool Disabilities - Full Time		<u>431,957</u>	<u>9,809</u>	<u>441,766</u>	<u>441,765</u>	<u>1</u>
Total - Instruction		<u>967,116</u>	<u>(10,636)</u>	<u>956,480</u>	<u>956,478</u>	<u>2</u>
Total Expenditures - Current Expense		<u>967,116</u>	<u>(10,636)</u>	<u>956,480</u>	<u>956,478</u>	<u>2</u>
Total School Based Expenditures		<u>967,116</u>	<u>(10,636)</u>	<u>956,480</u>	<u>956,478</u>	<u>2</u>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	967,116	(10,636)	956,480	956,478	(2)
Total Other Financing Sources/(Uses)		<u>967,116</u>	<u>(10,636)</u>	<u>956,480</u>	<u>956,478</u>	<u>(2)</u>
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Newcomb	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8	15-130-100-101	\$ -	\$ 1,687,456	\$ 1,687,456	\$ 1,684,421	\$ 3,035
Reading Specialist	15-130-100-179	-	84,691	84,691	84,690	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	-	2,805	2,805	667	2,138
Other Purchased Services	15-190-100-500	-	3,848	3,848	3,799	49
General Supplies	15-190-100-610	-	33,303	33,303	31,674	1,629
Textbooks	15-190-100-640	-	8,329	8,329	-	8,329
Other Objects	15-190-100-800	-	4,365	4,365	-	4,365
Total Regular Programs - Instruction		-	1,824,797	1,824,797	1,805,251	19,546
Learning and/or Language Disabilities:						
Other Salaries for Instruction	15-204-100-106	-	25,366	25,366	25,365	1
General Supplies	15-204-100-610	-	1,039	1,039	1,039	-
Total Learning and/or Language Disabilities		-	26,405	26,405	26,404	1
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	-	115,912	115,912	115,911	1
Other Salaries for Instruction	15-212-100-106	-	74,206	74,206	68,414	5,792
Other Purchased Services	15-212-100-500	-	250	250	250	-
General Supplies	15-212-100-610	-	2,438	2,438	2,437	1
Total Multiple Disabilities		-	192,806	192,806	187,012	5,794
Resource Room:						
Salaries of Teachers	15-213-100-101	-	429,968	429,968	429,967	1
Other Salaries for Instruction	15-213-100-106	-	36,720	36,720	36,720	-
Other Purchased Services	15-213-100-500	-	795	795	700	95
General Supplies	15-213-100-610	-	5,433	5,433	4,096	1,337
Total Resource Room		-	472,916	472,916	471,483	1,433
Total Special Education		-	692,127	692,127	684,899	7,228
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	-	34,688	34,688	34,688	-
Other Salaries for instructors	15-230-100-106	-	17,055	17,055	17,054	1
Total Basic Skills/Remedial		-	51,743	51,743	51,742	1
Bilingual Education:						
Salaries of Teachers	15-240-100-101	-	26,574	26,574	26,573	1
Total Bilingual Education		-	26,574	26,574	26,573	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Newcomb	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	-	37,319	37,319	35,362	1,957
Total School Sponsored Cocurricular Activities		-	37,319	37,319	35,362	1,957
Before/After School Programs:						
Teacher Tutoring	15-421-100-101	-	34,015	34,015	34,015	-
Total Before/After School Programs		-	34,015	34,015	34,015	-
Summer School:						
Salaries of Principals & Assistant Principals	15-422-240-103	-	872	872	-	872
Total Summer School		-	872	872	-	872
Total - Instruction		-	2,667,447	2,667,447	2,637,842	29,605
Health Services:						
Salaries	15-000-213-100	-	82,930	82,930	81,724	1,206
Supplies and Materials	15-000-213-600	-	2,099	2,099	1,898	201
Total Health Services		-	85,029	85,029	83,622	1,407
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	-	62,849	62,849	59,731	3,118
Purchased Professional/Educational Services	15-000-218-320	-	363	363	-	363
Supplies and Materials	15-000-218-600	-	1,452	1,452	277	1,175
Total Other Support Services-Students-Regular		-	64,664	64,664	60,008	4,656
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	-	10,248	10,248	-	10,248
Supplies and Materials	15-000-221-600	-	2,244	2,244	-	2,244
Total Other Support Services-Students-Regular		-	12,492	12,492	-	12,492
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	-	18,669	18,669	18,669	-
Salaries of Technology Coordinators	15-000-222-177	-	71,280	71,280	71,280	-
Supplies and Materials	15-000-222-600	-	9,842	9,842	8,805	1,037
Total Educational Media Services/School Library		-	99,791	99,791	98,754	1,037

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Newcomb	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	-	137,460	137,460	136,160	1,300
Salaries of Secretarial & Clerical Assistants	15-000-240-105	-	32,134	32,134	32,064	70
Salaries of HFMS SHA	15-000-240-107	-	15,022	15,022	15,021	1
Other Purchased Services	15-000-240-500	-	1,191	1,191	151	1,040
Supplies and Materials	15-000-240-600	-	1,426	1,426	-	1,426
Total Support Services School Administration		-	187,233	187,233	183,396	3,837
Security:						
Salaries	15-000-266-100	-	66,460	66,460	65,969	491
Total Security		-	66,460	66,460	65,969	491
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	-	1,338,465	1,338,465	1,338,465	-
Total Unallocated Benefits - Employee Benefits		-	1,338,465	1,338,465	1,338,465	-
Total Undistributed Expenditures		-	1,854,134	1,854,134	1,830,214	23,920
Total Expenditures - Current Expense		-	4,521,581	4,521,581	4,468,056	53,525
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	-	2,512	2,512	-	2,512
Total Equipment		-	2,512	2,512	-	2,512
Total Capital Outlay		-	2,512	2,512	-	2,512
Total School Based Expenditures		-	4,524,093	4,524,093	4,468,056	56,037
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	-	4,524,093	4,524,093	4,468,056	(56,037)
Total Other Financing Sources/(Uses)		-	4,524,093	4,524,093	4,468,056	(56,037)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	-	\$ -

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E. Special Revenue Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	TITLE I	TITLE II	TITLE III	TITLE IV	TITLE I PART D	TITLE I REGULAR PROGRAM	I.D.E.A. PRESCHOOL PROGRAM	I.D.E.A. PRESCHOOL EDUCATION PROGRAM	21ST CENTURY GRANT	21ST CENTURY ROLLOVER	PERKINS VOCATIONAL GRANT
Revenues:											
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,732,304	\$ -	\$ -	\$ -
Federal Sources	898,246	158,903	10,292	298	47,587	1,747,244	43,106	-	355,499	33,041	24,841
Local Sources	-	-	-	-	-	-	-	10,000	-	-	-
Total Revenues	\$ 898,246	\$ 158,903	\$ 10,292	\$ 298	\$ 47,587	\$ 1,747,244	\$ 43,106	\$ 7,742,304	\$ 355,499	\$ 33,041	\$ 24,841

	TITLE I	TITLE II	TITLE III	TITLE IV	TITLE I PART D	TITLE I REGULAR PROGRAM	I.D.E.A. PRESCHOOL PROGRAM	I.D.E.A. PRESCHOOL EDUCATION PROGRAM	21ST CENTURY GRANT	21ST CENTURY ROLLOVER	PERKINS VOCATIONAL GRANT
Expenditures:											
Instruction:											
Salaries of Teachers	\$ 494,952	\$ 120,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,111,438	\$ 78,297	\$ 10,177	\$ -
Other Salaries for Instruction	212,681	-	6,612	-	-	-	-	1,451,208	96,521	1	-
Purchased Professional Services	13,880	-	-	-	47,325	-	-	-	10,580	4,168	-
Other Purchased Services	-	-	-	-	-	1,747,244	43,106	3,440	-	3,600	-
Travel	-	-	-	-	-	-	-	-	18,023	-	-
General Supplies	28,717	-	2,830	-	262	-	-	88,880	-	-	24,841
Other Objects	-	-	-	-	-	-	-	11,000	-	-	-
Total Instruction	750,230	120,839	9,442	-	47,587	1,747,244	43,106	4,665,966	203,421	17,946	24,841

Support Services:											
Salaries of Supervisors	-	-	-	-	-	-	-	373,100	62,334	14,842	-
Salaries of Other Professional Staff	3,134	-	252	-	-	-	-	133,134	39,709	253	-
Salaries of Secretarial & Clerical Assistants	-	-	-	-	-	-	-	454,660	-	-	-
Other Salaries	-	-	-	-	-	-	-	378,705	-	-	-
Personal Services-Employee Benefits	134,445	38,064	-	-	-	-	-	1,230,575	40,035	-	-
Purchased Professional Services	-	-	-	-	-	-	-	470,000	10,000	-	-
Other Purchased Services	3,200	-	-	298	-	-	-	13,072	-	-	-
Travel	-	-	-	-	-	-	-	1,358	-	-	-
Miscellaneous Purchased Services	300	-	598	-	-	-	-	6,817	-	-	-
Supplies & Materials	6,937	-	-	-	-	-	-	14,917	-	-	-
Total Support Services	148,016	38,064	850	298	-	-	-	3,076,338	152,078	15,095	-

Total Expenditures	\$ 898,246	\$ 158,903	\$ 10,292	\$ 298	\$ 47,587	\$ 1,747,244	\$ 43,106	\$ 7,742,304	\$ 355,499	\$ 33,041	\$ 24,841
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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	FEDERAL					
	EMERGENCY IMPACT AID	NONPUBLIC TEXTBOOKS	NONPUBLIC SECURITY	NONPUBLIC TECHNOLOGY	NONPUBLIC NURSING	TOTALS
Revenues:						
State Sources	\$ -	\$ 216	\$ 396	\$ 553	\$ 2,037	\$ 7,735,506
Federal Sources	20,250	-	-	-	-	3,339,307
Local Sources	-	-	-	-	-	10,000
Total Revenues	\$ 20,250	\$ 216	\$ 396	\$ 553	\$ 2,037	\$ 11,084,813
Expenditures:						
Instruction:						
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,815,703
Other Salaries for Instruction	-	-	-	-	-	1,767,023
Purchased Professional Services	-	-	-	-	2,037	77,990
Other Purchased Services	-	-	-	-	-	1,797,390
Travel	-	-	-	-	-	18,023
General Supplies	-	216	396	553	-	146,695
Other Objects	-	-	-	-	-	11,000
Total Instruction	-	216	396	553	2,037	7,633,824
Support Services:						
Salaries of Supervisors	-	-	-	-	-	450,276
Salaries of Other Professional Staff	-	-	-	-	-	176,482
Salaries of Secretarial & Clerical Assistants	-	-	-	-	-	454,660
Other Salaries	-	-	-	-	-	378,705
Personal Services-Employee Benefits	20,250	-	-	-	-	1,463,369
Purchased Professional Services	-	-	-	-	-	480,000
Other Purchased Services	-	-	-	-	-	16,570
Travel	-	-	-	-	-	1,358
Miscellaneous Purchased Services	-	-	-	-	-	7,715
Supplies & Materials	-	-	-	-	-	21,854
Total Support Services	20,250	-	-	-	-	3,450,989
Total Expenditures	\$ 20,250	\$ 216	\$ 396	\$ 553	\$ 2,037	\$ 11,084,813

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2018**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 3,111,439	\$ 3,111,438	\$ 1
Other Salaries for Instruction	1,451,210	1,451,208	2
Other Purchased Services	3,440	3,440	-
General Supplies	88,881	88,880	1
Other Objects	11,000	11,000	-
	<hr/>	<hr/>	<hr/>
Total Instruction	4,665,970	4,665,966	4
Support Services:			
Salaries of Supervisors of Instruction	373,102	373,100	2
Salaries of Other Professional Staff	133,134	133,134	-
Salaries of Secretarial & Clerical Assistants	454,661	454,660	1
Other Salaries	378,708	378,705	3
Personal Services - Employee Benefits	2,044,979	1,230,575	814,404
Purchased Professional Services	470,000	470,000	-
Other Purchased Services	13,073	13,072	1
Travel	1,827	1,358	469
Miscellaneous Purchased Services	6,817	6,817	-
Supplies and Materials	15,104	14,917	187
	<hr/>	<hr/>	<hr/>
Total Support Services	3,891,405	3,076,338	815,067
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 8,557,375	\$ 7,742,304	\$ 815,071
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2017-2018 Preschool Education Aid Allocation	\$ 7,601,547
Add: Actual Preschool Education Aid Carryover (June 30, 2017)	659,894
Add: Excess Tuition Received	23,165
	<hr/>
Total Preschool Education Aid Funds Available for 2017-2018 Budget	8,284,606
Less: 2017-2018 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	(8,557,375)
	<hr/>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2017	(272,769)
Add: June 30, 2018 Unexpended Preschool Education Aid Funds	815,071
	<hr/>
2017-2018 Carryover - Preschool Education Aid Funds	\$ 542,302
	<hr/> <hr/>
2017-2018 Preschool Education Aid Funds Carryover Budgeted in 2018-2019	\$ 155,000
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F. Capital Projects Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 2018**

PROJECT TITLE/ISSUE	ORIGINAL APPROPRIATIONS	EXPENDITURES TO DATE		CANCELLED	UNEXPENDED BALANCE JUNE 30, 2018
		PRIOR YEARS	CURRENT YEAR		
Fort Dix Elementary Phase VII, Classroom Additions	\$ 2,682,529	\$ 2,245,581	\$ -	\$ (436,948)	\$ -
Window and HVAC Replacements at the Emmons School	3,636,000	1,534,842	2,096,866	-	4,292
Windows at Stackhouse School	3,691,500	-	556,535	-	3,134,965
Total		\$ 3,780,423	\$ 2,653,401	\$ (436,948)	\$ 3,139,257

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

Revenues & Other Financing Sources:	
Transfer from General Fund	\$ 3,691,500
Transfers Out	(436,948)
	<hr/>
Total Revenues	3,254,552
	<hr/>
Expenditures & Other Financing Uses:	
Purchased Professional & Technical Services	174,800
Construction Services	2,478,601
	<hr/>
Total Expenditures	2,653,401
	<hr/>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	601,151
Fund Balance - Beginning	2,538,106
	<hr/>
Fund Balance - Ending	\$ 3,139,257
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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
CLASSROOM ADDITION TO THE FORT DIX ELEMENTARY SCHOOL
FOR THE YEAR ENDED JUNE 30, 2018**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Federal Sources - Impact Aid	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
Transfers	1,182,529	(436,948)	745,581	745,581
Total Revenues	2,682,529	(436,948)	2,245,581	2,245,581
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	363,654	-	363,654	363,654
Construction Services	1,881,927	-	1,881,927	1,881,927
Total Expenditures	2,245,581	-	2,245,581	2,245,581
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 436,948	\$ (436,948)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	#5349A
Grant Date	N/A
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,500,000
Revised Authorized Cost	\$ 2,245,581
Percentage Increase Over Original Authorized Cost	50%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
WINDOW AND HVAC REPLACEMENTS AT THE EMMONS SCHOOL
FOR THE YEAR ENDED JUNE 30, 2018**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 3,636,000	\$ -	\$ 3,636,000	\$ 3,636,000
Total Revenues	3,636,000	-	3,636,000	3,636,000
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	49,886	104	49,990	50,000
Construction Services	1,484,956	2,096,762	3,581,718	3,586,000
Total Expenditures	1,534,842	2,096,866	3,631,708	3,636,000
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 2,101,158	\$ (2,096,866)	\$ 4,292	\$ -

ADDITIONAL PROJECT INFORMATION

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
WINDOW & HVAC REPLACEMENT AT THE STACKHOUSE SCHOOL
FOR THE YEAR ENDED JUNE 30, 2018**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 3,691,500	\$ 3,691,500	\$ 3,691,500
Total Revenues	-	3,691,500	3,691,500	3,691,500
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	174,696	174,696	-
Construction Services	-	381,839	381,839	-
Total Expenditures	-	556,535	556,535	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 3,134,965	\$ 3,134,965	\$ 3,691,500

ADDITIONAL PROJECT INFORMATION

Project Number	4050-140-17-1000
Grant Date	N/A
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 4,872,500
Revised Authorized Cost	\$ 3,691,500
Percentage Decrease Over Original Authorized Cost	-24.24%

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G. Proprietary Funds

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Enterprise Funds

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF NET POSITION
AS OF JUNE 30, 2018

ASSETS	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Current Assets:				
Cash	\$ -	\$ 569,443	\$ 100,895	\$ 670,338
Accounts Receivable:				
State	5,486	-	-	5,486
Federal	322,693	-	-	322,693
Other	23,772	-	-	23,772
Interfund	377,432	-	-	377,432
Inventories	117,492	-	-	117,492
Total Current Assets	846,875	569,443	100,895	1,517,213
Noncurrent Assets:				
Equipment	47,042	-	-	47,042
Accumulated Depreciation	(47,042)	-	-	(47,042)
Total Noncurrent Assets	-	-	-	-
Total Assets	846,875	569,443	100,895	1,517,213
LIABILITIES				
Current Liabilities:				
Cash Deficit	83,550	-	-	83,550
Unearned Revenue	84,345	-	-	84,345
Interfund Payable	-	58,396	100,895	159,291
Accrued Salaries	7,488	43,257	-	50,745
Total Current Liabilities	175,383	101,653	100,895	377,931
NET POSITION				
Unrestricted	671,492	467,790	-	1,139,282
Total Net Position	\$ 671,492	\$ 467,790	\$ -	\$ 1,139,282

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2018**

	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Operating Revenues:				
Local Sources:				
Daily Sales - Reimbursable Programs:				
School Lunch Program	\$ 444,582	\$ -	\$ -	\$ 444,582
School Breakfast Program	51,162	-	-	51,162
Total - Daily Sales - Reimbursable Programs	495,744	-	-	495,744
Daily Sales Nonreimbursable Programs	19,537	-	-	19,537
Registration & Tuition	-	611,890	-	611,890
Miscellaneous	15,807	-	-	15,807
Fees	-	-	5,451	5,451
Total Operating Revenue	531,088	611,890	5,451	1,148,429
Operating Expenses:				
Salaries	1,027,882	547,456	-	1,575,338
Employee Benefits	144,838	43,550	-	188,388
Supplies and Materials	97,858	9,666	22,473	129,997
Miscellaneous	40,935	1,525	-	42,460
Cost of Sales - reimbursable	870,979	-	-	870,979
Cost of Sales - nonreimbursable	13,987	-	-	13,987
Total Operating Expenses	2,196,479	602,197	22,473	2,821,149
Operating Income/(Loss)	(1,665,391)	9,693	(17,022)	(1,672,720)
Nonoperating Revenues:				
State Sources:				
State School Lunch Program	25,045	-	-	25,045
Federal Source:				
School Breakfast Program	286,744	-	-	286,744
National School Lunch Program	1,132,660	-	-	1,132,660
Snack Program	46,732	-	-	46,732
Food Distribution Program	214,001	-	-	214,001
Transfers In/(Out)	-	-	17,022	17,022
Total Nonoperating Revenues	1,705,182	-	17,022	1,722,204
Net Income/(Loss)	39,791	9,693	-	49,484
Net Position - Beginning	631,701	458,097	-	1,089,798
Total Net Position - Ending	\$ 671,492	\$ 467,790	\$ -	\$ 1,139,282

PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF CASH FLOWS
AS OF JUNE 30, 2018

	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Cash Flows From Operating Activities:				
Receipts from Customers	\$ 867,241	\$ 611,890	\$ 5,451	\$ 1,484,582
Payments to Employees	(1,183,060)	(546,959)	-	(1,730,019)
Payments to Suppliers	(1,010,509)	(11,191)	-	(1,021,700)
	<hr/>			
Net Cash Provided/(Used) by Operating Activities	(1,326,328)	53,740	5,451	(1,267,137)
	<hr/>			
Cash Flows From Noncapital Financing Activities:				
Cash Received From State & Federal Reimbursements	1,259,827	-	-	1,259,827
	<hr/>			
Net Cash Provided by Noncapital Financing Activities	1,259,827	-	-	1,259,827
	<hr/>			
Net Increase/(Decrease) in Cash & Cash Equivalents				
	(66,501)	53,740	5,451	(7,310)
Balances - Beginning of Year	(17,049)	515,703	95,444	594,098
	<hr/>			
Balances - Ending of Year	\$ (83,550)	\$ 569,443	\$ 100,895	\$ 586,788
	<hr/>			
Reconciliation of Operating Income/(Loss) to Net Cash Provided/(Used) by Operating Activities:				
Operating Income/(Loss)	\$ (1,665,391)	\$ 9,693	\$ (17,022)	\$ (1,672,720)
Adjustments to Reconcile Operating Income/(Loss)]to Net Cash Provided/(Used) by Operating Activities:				
Food Distribution Program	214,001	-	-	214,001
Change in Assets & Liabilities:				
(Increase)/Decrease in Accounts Receivable	119,461	-	-	119,461
(Increase)/Decrease in Inventory	2,691	-	-	2,691
(Decrease)/Increase in Unearned Revenue	13,250	-	-	13,250
(Decrease)/Increase in Interfunds Payable	-	33,433	22,473	55,906
(Decrease)/Increase in Accrued Salaries	(10,340)	10,614	-	274
	<hr/>			
Total Adjustments	339,063	44,047	22,473	405,583
	<hr/>			
Net Cash Provided/(Used) by Operating Activities	\$ (1,326,328)	\$ 53,740	\$ 5,451	\$ (1,267,137)
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Internal Service Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
INTERNAL SERVICE FUND
SCHEDULE OF NET POSITION
AS OF JUNE 30, 2018**

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2018**

	INTERNAL SERVICES
Operating Revenues:	
Local Sources:	
Miscellaneous	\$ 3,000
	<hr/>
Total Operating Revenue	3,000
	<hr/>
Operating Expenses:	
Local Sources:	
Miscellaneous	\$ 3,000
	<hr/>
Total Operating Expenses	3,000
	<hr/>
Operating Income/(Loss)	-
	<hr/>
Net Income/(Loss)	-
Net Position - Beginning	-
	<hr/>
Total Net Position - Ending	\$ -
	<hr/> <hr/>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
INTERNAL SERVICE FUND
SCHEDULE OF CASH FLOWS
AS OF JUNE 30, 2018**

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

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

Operating Income/(Loss)	\$ -
Adjustments to Reconcile Operating Income/ (Loss) to Net Cash Provided/(Used) by Operating Activities:	
Change in Assets & Liabilities:	
Decrease/(Increase) in Interfund Receivable	8,437
(Decrease)/Increase in Accounts Payable	(8,437)
	-
Total Adjustments	-
Net Cash Provided/(Used) by Operating Activities	\$ -

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H. Fiduciary Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2018**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
Cash & Cash Equivalents	\$ 537,610	\$ 40,624	\$ 281,650	\$ 1,375,162	\$ 2,235,046
Interfunds Receivable	-	-	-	5,768	5,768
Total Assets	537,610	40,624	281,650	1,380,930	2,240,814
LIABILITIES					
Payroll Deductions & Withholdings	-	-	-	1,380,930	1,380,930
Due to Student Groups	-	-	281,650	-	281,650
Interfunds Payable	-	21,000	-	-	21,000
Total Liabilities	-	21,000	281,650	1,380,930	1,683,580
NET POSITION					
Reserve For:					
Unemployment Compensation	537,610	-	-	-	537,610
Flex Spending	-	19,624	-	-	19,624
Total Net Position	\$ 537,610	\$ 19,624	\$ -	\$ -	\$ 557,234

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	
Contributions:			
Other	\$ 110,523	\$ 62,235	\$ 172,758
Total Contributions	110,523	62,235	172,758
Total Additions	110,523	62,235	172,758
DEDUCTIONS			
Unemployment Claims	152,240	-	152,240
Miscellaneous	-	67,984	67,984
Total Deductions	152,240	67,984	220,224
Change in Net Position	(41,717)	(5,749)	(47,466)
Net Position - Beginning of the Year	579,327	25,373	604,700
Net Position - End of the Year	\$ 537,610	\$ 19,624	\$ 557,234

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

	BALANCE JULY 1, 2017	CASH RECEIPTS	CASH DISBURSEMENTS	BALANCE JUNE 30, 2018
Elementary School Fund	\$ 69,486	\$ 14,590	\$ 13,351	\$ 70,725
Assembly Fund	26,533	78,839	84,378	20,994
Helen Fort Middle School Fund	64,026	77,861	87,936	53,951
High School Activities Fund	170,031	333,237	367,288	135,980
Total	\$ 330,076	\$ 504,527	\$ 552,953	\$ 281,650

**PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2018**

ASSETS	BALANCE JULY 1, 2017	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2018
Cash & Cash Equivalents	\$ 732,031	\$ 75,999,323	\$ 75,356,192	\$ 1,375,162
Interfund Receivable	13,291	-	7,523	5,768
Total Assets	\$ 745,322	\$ 75,999,323	\$ 75,363,715	\$ 1,380,930
LIABILITIES				
Payroll Deductions & Withholdings	\$ 745,322	\$ 36,195,267	\$ 35,559,659	\$ 1,380,930
Net Payroll	-	39,774,111	39,774,111	-
Interfunds Payable	-	29,945	29,945	-
Total Liabilities	\$ 745,322	\$ 75,999,323	\$ 75,363,715	\$ 1,380,930

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I. Long-Term Debt

Not Applicable

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STATISTICAL SECTION (Unaudited)

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

	FISCAL YEAR ENDING JUNE 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
Net Investment in Capital Assets	\$ 63,518,359	\$ 62,994,955	\$ 63,252,652	\$ 64,000,396	\$ 64,043,900	\$ 62,563,143	\$ 60,738,010	\$ 34,204,653	\$ 33,741,160	\$ 33,042,463
Restricted	24,550,319	27,303,721	30,581,296	20,795,592	10,863,542	6,482,177	7,782,531	5,912,442	10,890,620	8,498,435
Unrestricted	(54,671,212)	(48,363,919)	(49,718,318)	(43,160,582)	931,966	652,893	562,719	(1,909,820)	(7,935,126)	(5,374,947)
Total Governmental Activities	\$ 33,397,466	\$ 41,934,757	\$ 44,115,630	\$ 41,635,406	\$ 75,839,408	\$ 69,698,213	\$ 69,083,260	\$ 38,207,275	\$ 36,696,654	\$ 36,165,951
Business-Type Activities										
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	1,139,282	1,089,798	785,747	531,840	520,021	516,029	566,467	608,885	648,600	521,191
Total Business-Type Activities	\$ 1,139,282	\$ 1,089,798	\$ 785,747	\$ 531,840	\$ 520,021	\$ 516,029	\$ 566,467	\$ 608,885	\$ 648,600	\$ 521,191
Government-Wide										
Net Investment in Capital Assets	\$ 63,518,359	\$ 62,994,955	\$ 63,252,652	\$ 64,000,396	\$ 64,043,900	\$ 62,563,143	\$ 60,738,010	\$ 34,204,653	\$ 33,741,160	\$ 33,042,463
Restricted	24,550,319	27,303,721	30,581,296	20,795,592	10,863,542	6,482,177	7,782,531	5,912,442	10,890,620	8,498,435
Unrestricted	(53,531,930)	(47,274,121)	(48,932,571)	(42,628,742)	1,451,987	1,168,922	1,129,186	(1,300,935)	(7,286,526)	(4,853,756)
Total District Net Position	\$ 34,536,748	\$ 43,024,555	\$ 44,901,377	\$ 42,167,246	\$ 76,359,429	\$ 70,214,242	\$ 69,649,727	\$ 38,816,160	\$ 37,345,254	\$ 36,687,142

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
FISCAL YEAR ENDING JUNE 30,										
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 34,963,859	\$ 33,998,357	\$ 33,121,999	\$ 31,758,614	\$ 32,243,671	\$ 32,457,804	\$ 31,694,924	\$ 31,421,219	\$ 33,250,372	\$ 35,250,969
Special Education	9,340,711	9,284,498	9,090,528	9,037,385	9,196,494	9,176,843	9,143,584	8,957,639	9,260,239	9,277,332
Other Special Education	1,708,629	1,484,985	1,450,673	1,348,273	1,307,563	1,301,107	1,254,266	1,300,228	1,439,822	1,608,798
Other Instruction	1,183,669	1,143,838	1,897,001	1,900,311	1,373,336	1,407,040	1,462,512	1,617,152	1,712,781	749,798
Support Services:										
Tuition	4,399,703	3,840,090	3,469,901	3,634,117	3,350,372	3,672,350	3,611,828	3,456,699	3,561,682	3,880,611
Student & Instruction Related Services	18,649,985	17,697,275	16,686,067	15,992,275	14,967,527	14,707,890	16,744,012	15,996,299	15,976,027	13,232,882
School Administrative Services	3,129,855	3,007,385	3,017,266	2,685,930	2,846,792	3,040,323	3,088,264	3,462,198	3,760,085	3,685,971
General & Business Administrative Services	3,015,030	2,584,836	2,687,364	2,595,039	2,729,005	2,730,855	2,593,517	2,488,664	2,656,381	2,603,884
Plant Operations & Maintenance	9,209,686	8,227,752	8,259,900	7,998,904	8,124,747	7,395,336	8,970,741	8,112,767	7,955,665	9,355,413
Pupil Transportation	4,655,760	4,138,741	4,233,396	4,264,020	4,654,674	4,788,298	4,650,678	4,365,013	4,355,214	4,467,287
Unallocated Benefits	65,158,821	37,497,403	41,994,911	40,560,320	29,454,029	33,046,429	29,402,344	27,594,376	25,217,716	26,186,848
Special Schools	-	-	-	6,131	18,477	15,671	15,015	15,562	14,156	15,652
Transfer to Charter School	-	-	12,831	-	1,448,225	1,311,774	1,120,298	609,916	-	-
Capital Expended on Federal Property	287,247	1,164,189	321,590	280,155	-	-	182,104	1,940,609	614,836	482,045
Interest on Long-Term Debt	-	-	-	-	-	-	-	-	7,125	63,875
Unallocated Compensated Absences	-	70,602	(366,959)	(389,139)	(2,361,351)	95,680	135,579	(317,955)	3,504,568	555,096
Unallocated Disposal of Fixed Assets	-	41,633	224,333	-	-	-	-	-	433,818	-
Unallocated Depreciation	2,406,664	2,520,359	2,562,039	2,530,094	2,750,898	2,491,340	3,082,722	2,071,464	2,864,817	2,086,435
Total Governmental Activities Expenses	158,109,619	126,701,943	128,662,840	124,202,429	112,104,459	117,638,740	117,152,388	113,091,850	116,585,304	113,502,896
Business-Type Activities:										
Enterprise Funds	2,821,149	2,557,454	2,606,122	2,620,518	2,566,549	2,653,922	2,599,067	2,603,417	2,697,779	2,807,378
Total Business-Type Activities Expense	2,821,149	2,557,454	2,606,122	2,620,518	2,566,549	2,653,922	2,599,067	2,603,417	2,697,779	2,807,378
Total District Expenses	\$ 160,930,768	\$ 129,259,397	\$ 131,268,962	\$ 126,822,947	\$ 114,671,008	\$ 120,292,662	\$ 119,751,455	\$ 115,695,267	\$ 119,283,083	\$ 116,310,274
Program Revenues:										
Governmental Activities:										
Operating Grants & Contributions	\$ 50,398,739	\$ 23,358,568	\$ 30,911,695	\$ 30,340,986	\$ 11,358,575	\$ 11,183,650	\$ 12,854,533	\$ 12,474,384	\$ 11,638,256	\$ 9,572,628
Total Governmental Activities Program Revenues	50,398,739	23,358,568	30,911,695	30,340,986	11,358,575	11,183,650	12,854,533	12,474,384	11,638,256	9,572,628

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

	FISCAL YEAR ENDING JUNE 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Business-Type Activities:										
Charges for Services:										
Enterprise Funds	1,148,429	1,115,193	1,075,390	1,041,580	812,278	831,041	939,729	942,403	1,044,802	1,029,383
Operating Grants & Contributions	1,705,182	1,735,203	1,663,835	1,590,757	1,758,263	1,772,443	1,616,920	1,621,299	1,780,386	1,712,287
Total Business Type Activities Program Revenues	2,853,611	2,850,396	2,739,225	2,632,337	2,570,541	2,603,484	2,556,649	2,563,702	2,825,188	2,741,670
Total District Program Revenues	\$ 53,252,350	\$ 26,208,964	\$ 33,650,920	\$ 32,973,323	\$ 13,929,116	\$ 13,787,134	\$ 15,411,182	\$ 15,038,086	\$ 14,463,444	\$ 12,314,298
Net (Expense)/Revenue:										
Governmental Activities	\$(107,710,880)	\$(103,343,375)	\$(97,751,145)	\$(93,861,443)	\$(100,745,884)	\$(106,455,090)	\$(104,297,855)	\$(100,617,466)	\$(104,947,048)	\$(103,930,268)
Business-Type Activities	32,462	292,942	133,103	11,819	3,992	(50,438)	(42,418)	(39,715)	127,409	(65,708)
Total Government-Wide Net Expense	\$(107,678,418)	\$(103,050,433)	\$(97,618,042)	\$(93,849,624)	\$(100,741,892)	\$(106,505,528)	\$(104,340,273)	\$(100,657,181)	\$(104,819,639)	\$(103,995,976)
General Revenues & Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 13,465,840	\$ 13,201,804	\$ 12,942,946	\$ 12,689,163	\$ 12,440,356	\$ 12,196,428	\$ 11,957,283	\$ 11,957,283	\$ 11,957,283	\$ 10,953,343
Taxes Levied for Debt Service	84,730,248	86,758,932	86,117,335	86,160,046	93,318,020	93,560,166	96,929,715	88,420,378	92,213,977	506,083
Unrestricted Grants & Contributions	391,205	397,462	377,569	551,063	288,314	351,241	367,462	458,640	201,927	87,184,141
Tuition	603,318	815,413	914,323	536,260	840,389	776,356	675,570	1,291,786	363,577	2,120,185
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-
Reduction of Compensated Absences	-	-	-	-	-	185,852	25,261,000	-	236,984	-
Contribution from Pemberton Borough	-	-	-	-	-	-	-	-	-	-
Transfers	(17,022)	(11,109)	(120,804)	-	-	-	-	-	-	-
Loss on Disposal of Capital Assets	-	-	-	-	-	-	(17,190)	-	-	-
Total Governmental Activities	\$ 99,173,589	\$ 101,162,502	\$ 100,231,369	\$ 99,936,532	\$ 106,887,079	\$ 107,070,043	\$ 135,173,840	\$ 102,128,087	\$ 105,477,751	\$ 101,980,196
Business-Type Activities:										
Transfers	\$ 17,022	\$ 11,109	\$ 120,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Business-Type Activities	17,022	11,109	120,804	-	-	-	-	-	-	-
Total Government-Wide	\$ 99,190,611	\$ 101,173,611	\$ 100,352,173	\$ 99,936,532	\$ 106,887,079	\$ 107,070,043	\$ 135,173,840	\$ 102,128,087	\$ 105,477,751	\$ 101,980,196
Change in Net Position:										
Governmental Activities	\$ (8,537,291)	\$ (2,180,873)	\$ 2,480,224	\$ 6,075,089	\$ 6,141,195	\$ 614,953	\$ 30,875,985	\$ 1,510,621	\$ 530,703	\$ (1,950,072)
Business-Type Activities	49,484	304,051	253,907	11,819	3,992	(50,438)	(42,418)	(39,715)	127,409	(65,708)
Total District	\$ (8,487,807)	\$ (1,876,822)	\$ 2,734,131	\$ 6,086,908	\$ 6,145,187	\$ 564,515	\$ 30,833,567	\$ 1,470,906	\$ 658,112	\$ (2,015,780)

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
FISCAL YEAR ENDING JUNE 30,										
General Fund:										
Restricted	\$ 21,411,062	\$ 24,765,615	\$ 20,687,146	\$ 18,245,643	\$ 12,863,542	\$ 11,246,135	\$ 10,948,689	\$ 7,896,071	\$ 9,737,997	\$ 9,367,219
Committed To	-	-	4,682,968	3,016,165	1,316,165	-	-	-	-	-
Assigned To	3,841,543	5,343,465	4,774,234	2,305,333	-	-	647,611	593,729	(3,054,971)	(2,887,993)
Unassigned	(7,175,912)	(5,897,044)	(5,831,577)	(3,166,761)	171,699	(55,609)	-	-	-	-
Total General Fund	\$ 18,076,693	\$ 24,212,036	\$ 24,312,771	\$ 20,400,380	\$ 14,351,406	\$ 11,190,526	\$ 11,596,300	\$ 8,489,800	\$ 6,683,026	\$ 6,479,226

All Other Governmental Funds:

Assigned To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577,874	\$ 49,483	\$ 89,183	\$ -	\$ -
Other Purposes	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Special Revenue Fund	(217,853)	(145,599)	(283,726)	(492,689)	(593,555)	(451,082)	-	-	-	-
Capital Projects	3,139,257	2,538,106	436,948	436,948	436,948	551,949	1,373,481	15,885	1,169,597	-
Total All Other Governmental Funds	\$ 2,921,404	\$ 2,392,507	\$ 153,222	\$ (55,741)	\$ (156,607)	\$ 678,741	\$ 1,422,964	\$ 105,068	\$ 1,169,597	\$ -

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Revenues:										
Tax Levy	\$ 13,465,840	\$ 13,201,804	\$ 12,942,946	\$ 12,689,163	\$ 12,440,356	\$ 12,196,428	\$ 11,957,283	\$ 11,957,283	\$ 12,461,286	\$ 11,459,426
Tuition Charges	391,205	397,462	377,569	551,063	288,314	351,241	367,462	458,640	201,927	2,120,185
Transportation Charges	1,425	2,016	36,876	30,094	29,206	76,705	66,924	88,350	118,744	221,761
Miscellaneous	598,893	806,097	874,314	489,601	884,663	699,651	608,646	1,203,436	244,833	994,683
State Sources	104,356,458	103,992,346	102,593,010	101,005,389	99,950,597	100,218,715	100,473,853	93,651,633	89,712,178	91,775,822
Federal Sources	5,450,730	6,125,154	5,225,687	5,043,544	4,725,998	4,525,101	9,310,395	7,243,129	14,140,055	4,980,947
Total Revenue	124,264,551	124,524,879	122,050,402	119,808,854	118,319,134	118,067,841	122,784,563	114,602,471	116,879,023	111,552,824
Expenditures:										
Instruction:										
Regular Instruction	34,963,859	33,998,357	33,121,999	31,758,614	32,243,671	32,457,804	31,694,924	31,421,219	33,250,372	35,250,969
Special Education Instruction	9,340,711	9,284,498	9,090,528	9,037,385	9,196,494	9,176,843	9,143,584	8,957,639	9,260,239	9,277,332
Other Special Instruction	1,708,629	1,484,985	1,450,673	1,348,273	1,307,563	1,301,107	1,254,266	1,300,228	1,439,822	1,608,798
Other Instruction	1,183,669	1,143,838	1,897,001	1,900,311	1,373,336	1,407,040	1,462,512	1,617,152	1,712,781	749,798
Support Services:										
Tuition	4,399,703	3,840,090	3,469,901	3,634,117	3,350,372	3,672,350	3,611,828	3,456,699	3,561,682	3,880,611
Attendance	299,882	274,760	243,461	217,914	208,650	237,278	245,694	405,740	593,474	546,370
Health Services	1,486,894	1,449,589	1,420,891	1,263,484	1,268,503	1,203,830	1,212,617	1,187,736	1,023,907	1,124,775
Student & Instruction Related Services	12,570,082	12,430,848	11,853,632	11,411,291	11,357,508	11,371,643	12,965,520	12,015,356	12,157,710	9,149,634
Educational Media Services/School Library	4,290,127	3,542,078	3,168,083	3,099,586	2,132,866	1,895,139	2,320,181	2,387,467	2,200,936	2,412,103
School Administrative Services	3,129,855	3,007,385	3,017,266	2,685,930	2,846,792	3,040,323	3,088,264	3,462,198	3,760,085	3,685,971
Other Administrative Services	974,578	745,913	948,265	826,287	981,996	860,855	755,241	714,753	751,410	727,600
Central Services	1,258,151	1,202,470	1,119,065	1,154,004	1,144,279	1,273,207	1,282,789	1,204,954	1,326,324	1,358,612
Administrative Information Technology	782,301	636,453	620,034	614,748	602,730	596,793	555,487	568,957	578,647	517,672
Plant Operations & Maintenance	9,209,686	8,227,752	8,259,900	7,998,904	8,124,747	7,395,336	8,970,741	8,112,767	7,955,665	8,220,089
Pupil Transportation	4,655,760	4,138,741	4,233,396	4,264,020	4,654,674	4,788,298	4,650,678	4,365,013	4,355,214	4,467,287
Unallocated Benefits	22,388,735	21,515,405	31,521,100	29,733,449	29,427,584	33,081,926	29,456,155	27,581,304	27,159,518	26,661,027
On-Behalf TPAF Pension and Soc. Security Contributions	13,994,038	11,983,574	-	-	-	-	-	-	-	-

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Expenditures (continued):										
Capital Outlay	3,217,315	3,468,484	2,360,218	2,719,424	4,231,655	4,130,621	4,554,373	4,475,566	3,187,168	2,415,408
Special Schools	-	-	-	6,131	18,477	15,671	15,015	15,562	14,156	15,652
Debt Service:										
Principal	-	-	-	-	-	-	-	-	1,425,000	1,375,000
Interest & Other Charges	-	-	-	-	-	-	-	-	28,500	84,500
Total Expenditures	129,853,975	122,375,220	117,795,413	113,673,872	114,471,897	117,906,064	117,239,869	113,250,310	115,742,610	113,529,208
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(5,589,424)	2,149,659	4,254,989	6,134,982	3,847,237	161,777	5,544,694	1,352,161	1,136,413	(1,976,384)
Other Financing Sources/(Uses):										
Transfers Out	(4,145,470)	(3,647,109)	(133,635)	-	(1,448,225)	(1,311,774)	(1,120,298)	(609,916)	-	-
Transfers In	4,128,448	3,636,000	-	14,858	-	-	-	-	-	-
Pemberton Borough Merger	-	-	-	-	-	-	-	-	236,984	-
Total Other Financing Sources/(Uses)	(17,022)	(11,109)	(133,635)	14,858	(1,448,225)	(1,311,774)	(1,120,298)	(609,916)	236,984	-
Net Change in Fund Balances	\$ (5,606,446)	\$ 2,138,550	\$ 4,121,354	\$ 6,149,840	\$ 2,399,012	\$ (1,149,997)	\$ 4,424,396	\$ 742,245	\$ 1,373,397	\$ (1,976,384)
Debt Service as a Percentage of Noncapital Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.29%	1.31%

Source: District records

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

FISCAL YEAR ENDING JUNE 30,	INTEREST ON INVESTMENTS	PRIOR YEAR REFUNDS	JIF RESERVE RETURNED	MISCELLANEOUS	TOTAL
2018	\$ 67,712	\$ 350,088	\$ -	\$ 171,093	\$ 588,893
2017	-	350,088	-	446,009	796,097
2016	-	470,113	180,114	206,087	856,314
2015	-	285,138	-	200,595	485,733
2014	-	418,238	192,801	273,624	884,663
2013	4,607	-	-	695,044	699,651
2012	694	211,055	-	396,897	608,646
2011	13,847	118,863	967,668	103,058	1,203,436
2010	8,896	159,601	-	76,336	244,833
2009	89,346	181,522	-	595,714	866,582

Source: District records

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

FISCAL YEAR ENDED JUNE 30,	VACANT LAND	RESIDENTIAL	FARM REG.	QFARM	COMMERCIAL	INDUSTRIAL	APARTMENT	TOTAL ASSESSED VALUE	PUBLIC UTILITIES	NET VALUATION TAXABLE	TOTAL DIRECT SCHOOL TAX RATE
2018	\$ 22,732,500	\$ 1,312,562,000	\$ 22,472,300	\$ 4,522,800	\$ 94,630,400	\$ 4,474,300	\$ 35,444,600	\$ 1,496,838,900	\$ 2,241,485	\$ 1,499,080,385	0.864
2017*	22,829,600	1,315,096,300	22,576,500	4,557,200	95,423,900	2,943,000	35,444,600	1,498,871,100	2,149,425	1,501,020,525	0.825
2016	13,596,700	775,118,000	13,502,200	3,065,000	56,836,335	1,914,300	18,638,200	882,670,735	1,301,872	883,972,607	1.371
2015	13,784,800	775,057,100	13,816,500	3,079,500	57,276,835	1,762,300	18,638,200	883,415,235	1,377,636	884,792,871	1.343
2014	14,057,500	775,942,000	13,761,300	3,073,400	57,079,735	1,762,300	18,638,200	884,314,435	1,340,195	885,654,630	1.317
2013	14,564,100	773,718,600	14,068,500	3,062,800	56,636,435	1,762,300	18,638,200	882,450,935	1,702,734	884,153,669	1.290
2012	16,665,000	769,071,100	14,460,100	3,103,500	50,925,435	1,917,900	18,876,300	875,019,335	1,966,913	876,986,248	1.270
2011	17,180,000	767,248,800	14,739,600	3,127,400	53,970,435	3,492,900	18,876,300	878,635,435	2,264,735	880,900,170	1.255
2010	17,486,500	764,456,250	14,573,500	3,004,600	55,505,735	4,323,800	18,876,300	878,226,685	2,241,331	880,468,016	1.274
2009	18,748,150	760,916,850	14,665,000	3,003,400	56,224,435	4,323,800	18,876,300	876,757,935	2,137,884	878,895,819	1.301

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

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

* Township underwent a revaluation in 2017.

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

FISCAL YEAR ENDED JUNE 30,	SCHOOL DISTRICT		OVERLAPPING RATES				TOTAL DIRECT AND OVERLAPPING TAX RATE
	DIRECT RATE		TOWNSHIP OF PEMBERTON	BURLINGTON COUNTY	COUNTY LIBRARY	COUNTY OPEN SPACE	
	LOCAL SCHOOL	TOTAL DIRECT					
2018	0.864	0.864	1.014	0.340	0.030	0.025	2.273
2017*	0.825	0.825	1.007	0.325	0.030	0.039	2.226
2016	1.371	1.371	1.696	0.553	0.052	0.066	3.738
2015	1.343	1.343	1.685	0.561	0.053	0.066	3.708
2014	1.317	1.317	1.588	0.562	0.052	0.026	3.545
2013	1.290	1.290	1.572	0.596	0.055	0.027	3.540
2012	1.270	1.270	1.553	0.554	0.055	0.071	3.503
2011	1.255	1.255	1.524	0.569	0.055	0.073	3.476
2010	1.274	1.274	1.458	0.599	0.057	0.077	3.465
2009	1.301	1.301	1.459	0.609	0.058	0.079	3.506

Source: Municipal Tax Collector

* Township underwent a revaluation in 2017.

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

Taxpayer	2018		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Associates, LLC	\$ 20,218,100	1	1.35%
Ocean Healthcare Partners	11,559,300	2	0.77%
Pine Grove Plaza Association	6,400,300	3	0.43%
Supervalu Advantage	5,100,000	4	0.34%
Belaire Trailer Park, Inc.	4,382,700	5	0.29%
Pemberton Farms Assoc.	3,404,900	6	0.23%
Paradise Lane Assoc.	3,265,500	7	0.22%
Pine View Terrace, LLC	3,102,000	8	0.21%
Rose Grove, LLC	2,717,600	9	0.18%
Herrick, Alfred A Etals	2,489,100	10	0.17%
Total	<u>\$ 62,639,500</u>		<u>4.17%</u>

Taxpayer	2009		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Assoc.	\$ 9,999,900	1	1.14%
Pine Grove Plaza	6,065,100	2	0.69%
ASP Realty Inc.	4,940,100	3	0.56%
Sybron Chemicals	3,788,300	4	0.43%
Belaire Trailer Park	2,725,000	5	0.31%
Verizon	2,241,331	6	0.25%
Taxpayer #1	2,100,000	7	0.24%
Baker Residential	1,965,600	8	0.22%
Taxpayer #2	1,935,700	9	0.22%
Pemberton Farms Assoc.	1,925,600	10	0.22%
Total	<u>\$ 37,686,631</u>		<u>4.28%</u>

Source: Municipal Tax Assessor

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

FISCAL YEAR ENDED JUNE 30,	TAXES LEVIED FOR THE FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY	
		AMOUNT	PERCENTAGE OF LEVY
2018	\$ 13,465,840	\$ 13,465,840	100.00%
2017	13,201,804	13,201,804	100.00%
2016	12,942,946	12,942,946	100.00%
2015	12,689,163	12,689,163	100.00%
2014	12,440,356	12,440,356	100.00%
2013	12,196,428	12,196,428	100.00%
2012	11,957,283	11,957,283	100.00%
2011	11,957,283	11,957,283	100.00%
2010	12,461,286	12,461,286	100.00%
2009	11,459,426	11,459,426	100.00%

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

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

FISCAL YEAR ENDED JUNE 20,	GOVERNMENTAL ACTIVITIES		TOTAL DISTRICT	PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF PARTICIPATION		
2018	N/A	N/A	N/A	N/A
2017	N/A	N/A	N/A	N/A
2016	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A
2013	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A
2010	N/A	N/A	N/A	N/A
2009	1,425,000	N/A	1,425,000	51

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

FISCAL YEAR ENDED JUNE 30,	GENERAL BONDED DEBT OUTSTANDING		PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PER CAPITA
	GENERAL OBLIGATION BONDS	NET GENERAL BONDED DEBT OUTSTANDING		
2018	N/A	N/A	N/A	N/A
2017	N/A	N/A	N/A	N/A
2016	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A
2013	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A
2010	N/A	N/A	N/A	N/A
2009	1,425,000	1,425,000	0.17%	51

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2018**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
Pemberton Township	\$ 24,177,640	100.00%	\$ 24,177,640
Burlington County	297,399,680	3.14%	<u>9,332,234</u>
Subtotal, Overlapping Debt			33,509,874
Pemberton Township School District Direct Debt			<u>-</u>
Total Direct & Overlapping Debt			<u><u>\$ 33,509,874</u></u>

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

Debt outstanding data provided by each governmental unit.

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

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

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

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

	FISCAL YEAR									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Debt Limit	\$ 58,374,487	\$ 58,075,406	\$ 58,477,156	\$ 59,934,912	\$ 61,425,517	\$ 63,516,140	\$ 65,371,624	\$ 67,544,137	\$ 68,371,604	\$ 65,528,480
Total Net Debt Applicable to Limit	-	-	-	-	-	-	-	-	-	1,425,000
Legal Debt Margin	\$ 58,374,487	\$ 58,075,406	\$ 58,477,156	\$ 59,934,912	\$ 61,425,517	\$ 63,516,140	\$ 65,371,624	\$ 67,544,137	\$ 68,371,604	\$ 64,103,480
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.17%

Legal Debt Margin Calculation for Fiscal Year 2018

	Equalized Valuation Basis
Average Equalized Valuation of Taxable Property	2017 \$ 1,479,051,806
	2016 1,446,526,934
	2015 1,452,507,785
	<u>\$ 4,378,086,525</u>
	<u>\$ 1,459,362,175</u>
Debt Limit (4 % of Average Equalization Value) Net Bonded School Debt	\$ 58,374,487
Legal Debt Margin	<u>\$ 58,374,487</u>

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

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

YEAR	POPULATION (a)	PERSONAL INCOME (b)	PER CAPITA PERSONAL INCOME (c)	UNEMPLOYMENT RATE (d)
2017	27,301	N/A	N/A	0.0%
2016	27,371	1,555,001,252	56,812	6.5%
2015	27,630	1,529,348,130	55,351	7.5%
2014	27,765	1,467,185,895	52,843	8.8%
2013	27,865	1,424,904,640	51,136	8.4%
2012	27,965	1,418,916,135	50,739	10.9%
2011	27,934	1,388,235,998	49,697	11.3%
2010	27,936	1,340,508,960	47,985	10.5%
2009	27,986	1,331,266,034	47,569	6.9%
2008	28,047	1,338,458,934	47,722	5.5%

Source:

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

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

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

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

EXHIBIT J-15 NOT AVAILABLE

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

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Instruction:										
Regular	403.68	390.1	428.4	386.5	382.8	376.5	497.2	499.1	507.1	503.2
Special Education	207.72	217.9	166.0	186.1	189.9	189.3	111.0	111.0	121.0	121.0
Other Instruction	7.62	7.9	40.9	81.2	10.9	15.7	21.0	19.2	39.2	39.2
Support Services:										
Student & Instruction Related Services	122.37	118.4	138.2	114.3	106.4	111.8	92.5	92.5	92.5	92.5
School Administrative Services	50.50	59.8	42.5	41.0	44.5	46.3	70.3	70.7	70.7	70.7
General & Business Administrative Services	23.91	21.0	2.0	2.0	21.3	22.0	-	-	-	-
Plant Operations & Maintenance	100.00	91.0	96.5	90.5	93.5	94.5	100.0	102.0	102.0	102.0
Pupil Transportation	102.27	100.0	99.5	104.0	102.0	110.0	71.5	85.0	68.0	68.0
Business & Other Support Services	11.00	24.0	20.5	20.5	22.0	22.0	22.0	22.0	22.0	22.0
Food Service	36.23	41.5	41.5	41.5	41.5	41.5	41.5	41.5	41.5	41.5
Total	1,065.30	1,071.6	1,076.0	1,067.6	1,014.8	1,029.6	1,027.0	1,043.0	1,064.0	1,060.1

Source: District Personnel Records

PEMBERTON TOWNSHIP SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES (a)	COST PER PUPIL	PERCENTAGE CHANGE	PUPIL/TEACHER RATIO			AVERAGE DAILY ENROLLMENT (ADE) (c)	AVERAGE DAILY ATTENDANCE (ADA) (c)	% CHANGE IN AVERAGE DAILY ENROLLMENT	STUDENT ATTENDANCE PERCENTAGE
					ELEMENTARY SCHOOL	MIDDLE SCHOOL	SENIOR HIGH SCHOOL				
2018	4,781	\$ 126,636,660	26,487	13.21%	10.5:1	10.5:1	4,843	4,456	-0.96%	92.01%	
2017	4,890	115,435,195	23,396	7.14%	10.5:1	10.5:1	4,890	4,609	-0.89%	94.25%	
2016	4,934	110,954,448	21,837	-0.18%	10.5:1	10.5:1	4,934	4,703	-2.89%	95.32%	
2015	5,081	110,240,242	21,877	-2.93%	10.0:1	7.7:1	5,081	4,768	0.65%	93.84%	
2014	5,039	113,775,443	22,539	0.25%	10.0:1	7.7:1	5,039	4,678	-0.18%	92.84%	
2013	5,048	112,685,496	22,483	2.50%	10.0:1	7.7:1	5,048	4,694	0.00%	92.99%	
2012	5,012	108,774,744	21,935	-0.81%	10.0:1	7.7:1	5,048	4,682	0.72%	92.75%	
2011	4,959	111,101,942	22,114	3.64%	9.3:1	7.5:1	5,012	4,637	-0.24%	92.52%	
2010	5,024	109,654,300	21,338	0.74%	9.3:1	7.5:1	5,024	4,667	-2.24%	92.89%	
2009	5,139	110,263,296	21,180	0.01%	8.1:1	7.0:1	5,139	4,803	-1.29%	93.46%	

Sources: District records

Note: Enrollment based on annual October district count.

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

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

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

DISTRICT BUILDINGS	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Elementary Schools:										
Crichton (1969)*:										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Capacity (Students)	506	506	506	506	506	506	506	506	506	506
Enrollment	-	340	357	474	491	491	581	548	581	548
Busansky (1970)*:										
Square Feet	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465
Capacity (Students)	386	386	386	386	386	386	386	386	386	386
Enrollment (a)	328	356	361	372	319	319	285	308	285	308
Denbo (1965)*:										
Square Feet	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205
Capacity (Students)	345	345	345	345	345	345	345	345	345	345
Enrollment	327	346	361	216	270	270	324	349	324	349
Emmons (1963)*:										
Square Feet	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060
Capacity (Students)	308	308	308	308	308	308	308	308	308	308
Enrollment	312	349	351	368	342	342	379	374	379	374
Haines (1955):										
Square Feet	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970
Capacity (Students)	214	214	214	214	214	214	214	214	214	214
Enrollment	298	-	-	-	-	-	127	197	127	197
Harker Wylie (1953)*:										
Square Feet	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394
Capacity (Students)	284	284	284	284	284	284	284	284	284	284
Enrollment	286	285	287	301	322	326	335	327	335	327
Stackhouse (1964):										
Square Feet	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685
Capacity (Students)	278	278	278	278	278	278	278	278	278	278
Enrollment	332	291	296	369	329	329	446	443	446	443
Fort Dix (1953)*:										
Square Feet	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330
Capacity (Students)	343	343	343	343	343	343	343	343	343	343
Enrollment	422	424	392	387	392	392	236	184	236	184
Newcomb (1959):										
Square Feet	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640
Capacity (Students)	519	519	519	519	519	519	519	519	519	519
Enrollment	-	-	-	-	-	-	539	511	539	511
Middle School:										
Helen A. Fort/ Newcomb Middle School (1956):										
Square Feet	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080
Capacity (Students)	841	841	841	841	841	841	841	841	841	841
Enrollment	987	1,026	992	1,068	1,071	1,076	648	682	648	682
High School:										
Pemberton High School (1975):										
Square Feet	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000
Capacity (Students)	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577
Enrollment	988	1,010	1,024	1,029	997	997	1,127	1,216	1,127	1,216
Other Buildings:										
Central Administration (1926):										
Square Feet	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750
Pemberton Early Childhood Education Center (2013):										
Square Feet	80,000	80,000	80,000	80,000	80,000	80,000	-	-	-	-
Capacity (Students)	600	600	600	600	600	-	-	-	-	-
Enrollment	501	463	513	497	506	506	-	-	-	-

Number of Schools at June 30, 2018:

Elementary = 9
Middle School = 1
High School = 1
Other = 2

Source: District Facilities Office

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

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

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES 11-000-261-xxx												TOTAL						
		HELEN	FORT	HIGH	NEWCOMB	EMMONS	HARKER- WYLIE	HAINES	FORT DIX	CRICHTON	DENBO	BUSANSKY	STACKHOUSE	OTHER FACILITIES	TOTAL			
* 2018	\$	33,485	\$	85,514	\$	14,483	\$	8,621	\$	70,000	\$	10,605	\$	10,492	\$	22,880	\$	289,500
2017		33,485		85,514		14,483		8,621		30,000		10,605		10,492		22,880		265,150
2016		33,485		85,514		14,483		8,621		7,999		10,605		10,492		22,880		243,149
2015		33,485		85,514		14,483		8,621		7,999		10,605		10,492		22,880		243,149
2014		33,485		85,514		14,483		8,621		7,999		10,605		10,492		22,880		243,149
2013		34,824		85,514		15,062		8,966		8,319		11,029		10,913		29,085		254,745
2012		33,485		85,514		14,483		8,621		7,999		10,605		10,492		22,880		243,149
2011		32,314		82,524		13,977		8,320		7,720		10,234		10,125		-		212,569
2010		32,314		82,524		13,977		8,320		7,720		10,234		10,125		-		212,569
2009		41,167		105,131		17,806		10,599		9,835		13,038		12,899		-		270,804
Total School Facilities		\$ 341,529	\$ 868,777	\$ 147,720	\$ 107,013	\$ 87,931	\$ 165,590	\$ 108,165	\$ 143,973	\$ 101,966	\$ 131,890	\$ 107,014	\$ 166,365	\$ 2,477,933				

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

Source: District records

**PEMBERTON TOWNSHIP BOARD OF EDUCATION
INSURANCE SCHEDULE
JUNE 30, 2018**

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

Source: District records.

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SINGLE AUDIT SECTION

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EXHIBIT K-1

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Pemberton Township School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Pemberton Township School District's basic financial statements, and have issued our report thereon dated February 21, 2019.

Internal Control Over Financial Reporting

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

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

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

deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Medford, New Jersey
February 21, 2019



HOLMAN | FRENIA
ALLISON, P.C.

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EXHIBIT K-2

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

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

Report on Compliance for Each Major Federal and State Program

We have audited the Pemberton Township School District’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the School District’s major federal and state programs for the fiscal year ended June 30, 2018. The Pemberton Township’s School District’s major federal and state programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Pemberton Township School District’s major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards, the Uniform Guidance and New Jersey OMB’s Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of

compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Pemberton Township School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

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

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

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

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Medford, New Jersey
February 21, 2019

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2018

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE OR CLUSTER	FEDERAL CFDA NUMBER	FEDERAL AWARD IDENTIFICATION NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2017	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	ADJUSTMENT	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2018	UNEARNED REVENUE AT JUNE 30, 2018	DUE TO GRANTOR JUNE 30, 2018
U.S. Department of Agriculture													
Passed Through New Jersey Department of Agriculture:													
Child Nutrition Cluster:													
National School Lunch Program	10-555	171N1304N1099	100-010-3350-026	\$ 1,150,211	7/1/16-6/30/17	\$ (73,249)	\$ 73,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National School Lunch Program	10-555	181N1304N1099	100-010-3350-026	1,132,660	7/1/17-6/30/18	-	887,921	(1,132,660)	-	-	(244,739)	-	-
After School Snack Program	10-555	171N1304N1099	100-010-3350-026	48,122	7/1/16-6/30/17	(2,436)	2,436	-	-	-	-	-	-
After School Snack Program	10-555	181N1304N1099	100-010-3350-026	46,732	7/1/17-6/30/18	-	38,199	(46,732)	-	-	(8,533)	-	-
Food Distribution Program (Noncash Assistance)	10-555	171N1304N1099	Unavailable	251,419	7/1/16-6/30/17	71,095	-	(71,095)	-	-	-	-	-
Food Distribution Program (Noncash Assistance)	10-555	181N1304N1099	Unavailable	227,251	7/1/17-6/30/18	(45,590)	1,229,056	(1,393,393)	-	-	(253,272)	84,345	-
Subtotal						(17,041)	17,041	-	-	-	-	-	-
Breakfast Program	10-553	171N1304N1099	100-010-3350-028	271,599	7/1/16-6/30/17	-	217,323	(286,744)	-	-	(69,421)	-	-
Breakfast Program	10-553	181N1304N1099	100-010-3350-028	286,744	7/1/17-6/30/18	(17,041)	234,364	(286,744)	-	-	(69,421)	-	-
Subtotal						(21,631)	1,463,420	(1,680,137)	-	-	(322,693)	84,345	-
Total Child Nutrition Cluster						(21,631)	1,463,420	(1,680,137)	-	-	(322,693)	84,345	-
Total U.S. Department of Agriculture						(21,631)	1,463,420	(1,680,137)	-	-	(322,693)	84,345	-
U.S. Department of Education													
Passed Through New Jersey Department of Education:													
P.L. 103-382 Impact Aid Section 8003(b)													
P.L. 81-874 Impact Aid - Construction Project	84-041	S041B173113	N/A	1,805,411	7/1/17-6/30/18	-	1,805,411	(1,805,411)	-	-	-	-	-
	84-041	S041B143113	N/A	1,500,000	Until Completed	(3,268)	-	-	-	3,268	-	-	-
Subtotal						(3,268)	1,805,411	(1,805,411)	-	-	-	-	-
Title I	84-010	S010A160030	100-034-5064-194	808,379	7/1/16-6/30/17	(376,840)	481,133	(105,293)	-	1,000	-	-	-
Title I	84-010	S010A170030	100-034-5064-194	919,036	7/1/17-6/30/18	-	607,464	(792,953)	-	-	(185,489)	-	-
Subtotal						(376,840)	1,088,597	(898,246)	-	1,000	(185,489)	-	-
Title I - Part D	84-013	S013A160030	100-034-5064-194	52,344	7/1/16-6/30/17	(23,277)	37,872	(14,595)	-	-	-	-	-
Title I - Part D	84-013	S013A170030	100-034-5064-194	35,072	7/1/17-6/30/18	-	29,841	(32,992)	-	-	(3,151)	-	-
Subtotal						(23,277)	67,713	(47,587)	-	-	(3,151)	-	-
Title II - Part A	84-367	S367A160029	100-034-5063-290	241,440	7/1/16-6/30/17	(58,019)	65,813	(7,794)	-	-	-	-	-
Title II - Part A	84-367	S367A170029	100-034-5063-290	159,526	7/1/17-6/30/18	-	118,740	(151,109)	-	-	(32,369)	-	-
Subtotal						(58,019)	184,553	(158,903)	-	-	(32,369)	-	-
Title III	84-365	S365A160030	100-034-5064-187	10,372	7/1/16-6/30/17	(9,477)	11,704	(2,227)	-	-	-	-	-
Title III	84-365	S365A170030	100-034-5064-187	10,002	7/1/17-6/30/18	-	6,362	(8,065)	-	-	(1,703)	-	-
Subtotal						(9,477)	18,066	(10,292)	-	-	(1,703)	-	-
Title IV - Part A	84-424	S424A187031	100-034-5063-348	300	7/1/17-6/30/18	-	298	(298)	-	-	-	-	-
Subtotal						-	298	(298)	-	-	-	-	-

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2018

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE OR CLUSTER	FEDERAL CFDA NUMBER	FEDERAL AWARD IDENTIFICATION NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2017	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	ADJUSTMENT	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2018	UNEARNED REVENUE AT JUNE 30, 2018	DUE TO GRANTOR JUNE 30, 2018
U.S. Department of Education (continued):													
Passed Through New Jersey Department of Education (continued):													
Special Education Cluster:													
ID.E.A. Part B, Basic Regular	84.027	H027A160100	100-034-5065-016	1,594,421	7/1/16-6/30/17	(277,731)	454,975	(177,244)	-	-	-	-	-
ID.E.A. Part B, Basic Regular	84.027	H027A170100	100-034-5065-016	1,580,143	7/1/17-6/30/18	-	1,439,507	(1,570,000)	-	-	(130,493)	-	-
Subtotal						(277,731)	1,894,482	(1,747,244)	-	-	(130,493)	-	-
ID.E.A. Preschool	84.173	H173A170114	100-034-5065-020	43,106	7/1/17-6/30/18	-	38,474	(43,106)	-	-	(4,632)	-	-
Subtotal						-	38,474	(43,106)	-	-	(4,632)	-	-
Total Special Education Cluster						(277,731)	1,932,956	(1,790,350)	-	-	(135,125)	-	-
Career and Technical Education (Perkins)	84.048	V048A160030	100-034-5062-084	26,336	7/1/16-6/30/17	(24,909)	26,045	-	-	-	-	-	1,136
Career and Technical Education (Perkins)	84.048	V048A170030	100-034-5062-084	27,385	7/1/17-6/30/18	-	24,841	(24,841)	-	-	-	-	-
Subtotal						(24,909)	50,886	(24,841)	-	-	-	-	1,136
21st Century Grant	84.287	S287C160030	100-034-5064-161	414,689	7/1/16-6/30/17	(87,091)	123,636	(36,545)	-	-	-	-	-
21st Century Grant	84.287	S287C170030	100-034-5064-161	414,689	7/1/17-6/30/18	-	269,069	(351,995)	-	(2,550)	(85,476)	-	-
Subtotal						(87,091)	392,705	(388,540)	-	(2,550)	(85,476)	-	-
Temporary Emergency Impact Aid	84.938C	S938C18005	N/A	20,250	7/1/17-6/30/18	-	-	(20,250)	-	-	(20,250)	-	-
Subtotal						-	-	(20,250)	-	-	(20,250)	-	-
Total U.S. Department of Education						(860,612)	5,541,185	(5,144,718)	1,718	1,718	(463,563)	-	1,136
U.S. Department of Health and Human Services													
Passed Through New Jersey Department of Human Services:													
Medicaid Reimbursement	93.778	1805NI5MAP	100-054-7540-211	307,923	7/1/17-6/30/18	-	307,923	(307,923)	-	-	-	-	-
Subtotal						-	307,923	(307,923)	-	-	-	-	-
Total U.S. Department of Health and Human Services						-	307,923	(307,923)	-	-	-	-	-
U.S. Department of Defense													
Passed Through National Math & Science Initiative, Inc.:													
Invitational Grants for Military-Connected Schools	12.557	N00014-11-1-0930	N/A	22,707	7/1/16-6/30/17	1,208	4,713	-	-	-	-	5,921	-
Subtotal						1,208	4,713	-	-	-	-	5,921	-
Total U.S. Department of Defense						1,208	4,713	-	-	-	-	5,921	-
Total Federal Financial Assistance						\$ (881,035)	\$ 7,317,241	\$ (7,132,778)	\$ -	\$ 1,718	\$ (786,256)	\$ 90,266	\$ 1,136

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR FISCAL YEAR ENDED JUNE 30, 2018

STATE GRANTOR/PROGRAM TITLE OR CLUSTER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT		PASSED THROUGH TO SUBRECIPIENTS	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2018	UNEARNED REVENUE AT JUNE 30, 2018	DUE TO GRANTOR JUNE 30, 2013	MEMO	
				JUNE 30, 2017	JUNE 30, 2018					BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
New Jersey Department of Education:											
General Fund:											
State Aid-Public:											
Equalization Aid	495-034-5120-078	\$ 44,597,100	7/1/17-6/30/18	\$ -	\$ 44,597,100	\$ (44,597,100)	\$ -	\$ -	\$ -	\$ 4,338,792	\$ (44,597,100)
Special Education Categorical Aid	495-034-5120-089	2,658,413	7/1/17-6/30/18	-	2,658,413	(2,658,413)	-	-	-	258,634	(2,658,413)
Security Aid	495-034-5120-084	1,276,133	7/1/17-6/30/18	-	1,276,133	(1,276,133)	-	-	-	124,153	(1,276,133)
Adjustment Aid	495-034-5120-085	30,720,239	7/1/17-6/30/18	-	30,720,239	(30,720,239)	-	-	-	2,988,731	(30,720,239)
Additional Adjustment Aid	495-034-5120-085	149,749	7/1/17-6/30/18	-	149,749	(149,749)	-	-	-	14,569	(149,749)
School Choice Aid	495-034-5120-068	72,160	7/1/17-6/30/18	-	72,160	(72,160)	-	-	-	7,020	(72,160)
Per Pupil Growth Aid	495-034-5120-097	47,520	7/1/17-6/30/18	-	47,520	(47,520)	-	-	-	4,623	(47,520)
PARCC Readiness Aid	495-034-5120-098	47,520	7/1/17-6/30/18	-	47,520	(47,520)	-	-	-	4,623	(47,520)
Professional Learning Community Aid	495-034-5120-101	44,720	7/1/17-6/30/18	-	44,720	(44,720)	-	-	-	4,351	(44,720)
Total State Aid-Public		79,613,554		-	(79,613,554)	-	-	-	-	7,745,496	(79,613,554)
Transportation Aid	495-034-5120-014	2,475,800	7/1/17-6/30/18	-	2,475,800	(2,475,800)	-	-	-	240,867	(2,475,800)
Nonpublic Transportation Aid	495-034-5120-014	20,010	7/1/17-6/30/18	-	-	(20,010)	-	-	-	-	(20,010)
Nonpublic Transportation Aid	495-034-5120-014	12,006	7/1/16-6/30/17	(12,006)	12,006	-	-	-	-	-	-
Extraordinary Aid	100-034-5120-473	387,939	7/1/17-6/30/18	-	-	(387,939)	-	-	-	-	(387,939)
Extraordinary Aid	100-034-5120-473	363,498	7/1/16-6/30/17	(363,498)	363,498	-	-	-	-	-	-
Lead Testing for Schools Aid	495-034-5120-104	5,692	7/1/17-6/30/18	-	5,692	(5,692)	-	-	-	-	(5,692)
Reimbursed TPAF Social Security Contributions	100-034-5094-003	3,218,468	7/1/17-6/30/18	-	3,218,468	(3,218,468)	-	-	-	-	(3,218,468)
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	4,225,447	7/1/17-6/30/18	-	4,225,447	(4,225,447)	-	-	-	-	(4,225,447)
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	6,542,168	7/1/17-6/30/18	-	6,542,168	(6,542,168)	-	-	-	-	(6,542,168)
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	7,955	7/1/17-6/30/18	-	7,955	(7,955)	-	-	-	-	(7,955)
Total General Fund		(375,504)		96,464,588	(96,497,033)	-	(407,949)	-	-	7,986,363	(96,497,033)
Special Revenue Fund:											
Preschool Education Aid	495-034-5120-086	7,601,547	7/1/17-6/30/18	-	6,841,392	(7,557,305)	-	44,242	-	760,155	(7,557,305)
Preschool Education Aid	495-034-5120-086	8,054,931	7/1/16-6/30/17	(572,648)	818,658	-	(760,155)	246,010	-	-	(7,808,921)
Preschool Education Aid	495-034-5120-086	8,054,931	7/1/15-6/30/16	302,731	-	(50,681)	-	252,050	-	-	(7,802,881)
Preschool Education Aid	495-034-5120-086	7,866,021	7/1/14-6/30/15	124,318	-	(124,318)	-	-	-	-	(7,866,021)
Subtotal		(145,599)		7,660,050	(7,732,304)	-	(760,155)	542,302	-	760,155	(31,035,128)
Non-Public Aid:											
Textbooks	100-034-5120-064	876	7/1/17-6/30/18	-	876	(216)	-	-	660	-	(216)
Nursing	100-034-5120-070	2,037	7/1/17-6/30/18	-	2,037	(2,037)	-	-	-	-	(2,037)
Technology	100-034-5120-373	592	7/1/17-6/30/18	-	592	(553)	-	39	-	-	(553)
Security	100-034-5120-509	1,575	7/1/17-6/30/18	-	1,575	(396)	-	1,179	-	-	(396)
Total Special Revenue		(145,599)		7,665,130	(7,735,506)	-	(760,155)	542,302	1,878	760,155	(31,038,330)
New Jersey Department of Agriculture:											
Enterprise Fund:											
National School Lunch Program	100-010-3350-023	25,045	7/1/17-6/30/18	-	19,559	(25,045)	-	-	-	-	(25,045)
National School Lunch Program	100-010-3350-023	26,907	7/1/16-6/30/17	(4,099)	4,099	-	(5,486)	-	-	-	-
Total Enterprise Fund		(4,099)		23,658	(25,045)	-	(5,486)	-	-	-	(25,045)
Total State Financial Assistance		(525,202)		\$ 104,153,376	(104,257,584)	\$ -	(1,173,590)	\$ 542,302	\$ 1,878	\$ 8,746,518	(127,560,408)
State Financial Assistance Programs not subject to Calculation for Major Program Determination:											
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	4,225,447	7/1/17-6/30/18	-	4,225,447	-	-	-	-	-	4,225,447
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	6,542,168	7/1/17-6/30/18	-	6,542,168	-	-	-	-	-	6,542,168
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	7,955	7/1/17-6/30/18	-	7,955	-	-	-	-	-	7,955
Total State Financial Assistance subject to Calculation for Major Program Determination		\$ (93,482,014)									

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

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the Pemberton Township School District. The School District is defined in Note 1 of the basic financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

Note 2. Summary of Significant Accounting Policies

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

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

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the School District for the year ended June 30, 2018. 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, 2018.

Note 3. Relationship to Basic Financial Statements

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Note 3. Relationship to Basic Financial Statements (continued)

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$196,173 for the general fund and \$(74,165) for the special revenue fund. See Exhibit C-3 Note A of the basic financial statements, for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance expenditures reported in the School District's basic financial statements on a GAAP basis are presented as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 2,113,334	\$ 96,693,206	\$ 98,806,540
Special Revenue Fund	3,337,396	7,663,252	11,000,648
Food Service Fund	<u>1,680,137</u>	<u>25,045</u>	<u>1,705,182</u>
Total Awards & Financial Assistance	<u>\$ 7,130,867</u>	<u>\$ 104,381,503</u>	<u>\$ 111,512,370</u>

Note 4. Relationship to Federal and State Financial Reports

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

Note 5. Federal and State Loans Outstanding

The Pemberton Township School District had no loan balances outstanding at June 30, 2018.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Note 6. Schoolwide Program Funds

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

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Education Agencies</i>	\$ 898,246
Title I, Part D: <i>Neglected & Delinquent Children or Children At-risk of Dropping Out</i>	47,587
Title II, Part D: <i>Enhancing Education Through Technology</i>	158,903
Title III: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	10,292
Title IV, Part A: <i>Student Support and Academic Enrichment Program</i>	<u>298</u>
	<u>\$ 1,115,326</u>

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

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

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

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

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553</u>	<u>181NJ304N1099</u>	<u>Child Nutrition Cluster:</u>
<u>10.555</u>	<u>181NJ304N1099</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>181NJ304N1099</u>	<u>After School Snack Program</u>
<u>10.555</u>	<u>181NJ304N1099</u>	<u>Food Distribution Program</u>
<u>10.555</u>	<u>181NJ304N1099</u>	<u>National School Lunch Program</u>
<u>93.778</u>	<u>1805NJ5MAP</u>	<u>Medical Assistance Program</u>

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

Auditee qualified as low-risk auditee? X yes no

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

State Financial Assistance

Dollar threshold used to determine Type A programs	_____	\$ 2,804,460
Auditee qualified as low-risk auditee?	<u> X </u> yes	_____ 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
Any audit findings disclosed that are required to be reported in accordance with New Jersey OMB's Circular 15-08?	_____ yes	<u> X </u> no

Identification of major programs:

State Grant/Project Number(s)

Name of State Program

_____	State Aid Public:
495-034-5120-078	Equalization Aid
495-034-5120-089	Special Education Categorical Aid
495-034-5120-084	Security Aid
495-034-5120-085	Adjustment Aid
495-034-5120-068	School Choice Aid
495-034-5120-098	PARCC Readiness Aid
495-034-5120-097	Per Pupil Growth Aid
495-034-5120-101	Professional Learning Community Aid

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Section II – Financial Statement Findings

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

None.

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

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

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE

None.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

Financial Statement Findings

No Prior Year Findings.

Federal Awards

No Prior Year Findings.

State Financial Assistance

No Prior Year Findings.