

PEMBERTON TOWNSHIP SCHOOL DISTRICT

Pemberton, New Jersey
County of Burlington

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

PEMBERTON TOWNSHIP SCHOOL DISTRICT

PEMBERTON, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Prepared by

**Pemberton Township School District
Finance Department**

OUTLINE OF CAFR

	PAGE
INTRODUCTORY SECTION	
Letter of Transmittal	1
Roster of Officials	7
Consultants and Advisors	9
FINANCIAL SECTION	
Independent Auditors' Report	13
REQUIRED SUPPLEMENTARY INFORMATION - PART I	
Management's Discussion & Analysis	19
BASIC FINANCIAL STATEMENTS	
A. Government-Wide Financial Statements:	
A-1 Statement of Net Position	33
A-2 Statement of Activities	34
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	41
B-2 Statement of Revenues, Expenditures & Changes in Fund Balance	42
B-3 Reconciliation of the Statement of Revenues, Expenditures & Changes in Fund Balance of Governmental Funds to the Statement of Activities	43
Proprietary Funds:	
B-4 Statement of Net Position	47
B-5 Statement of Revenues, Expenditures & Changes in Fund Net Position	48
B-6 Statement of Cash Flows	49
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	53
B-8 Statement of Changes in Fiduciary Net Position	54
Notes to Financial Statements	57
REQUIRED SUPPLEMENTARY INFORMATION - PART II	
C. Budgetary Comparison Schedules:	
C-1 Budgetary Comparison Schedule - General Fund	103
C-1a Combining Schedule of Revenues, Expenditures & Changes in Fund Balance - Budget & Actual	111
C-1b Community Development Block Grants - Budget & Actual	N/A
C-2 Budgetary Comparison Schedule - Special Revenue Fund	119
Notes to the Required Supplementary Information:	
C-3 Budget-to-GAAP Reconciliation	123
REQUIRED SUPPLEMENTARY INFORMATION - PART III	
L-1 Schedule of the District's Proportionate Share of the Net Pension Liability Public Employees' Retirement System	129
L-2 Schedule of District Contributions - Public Employees' Retirement System	130
L-3 Schedule of the District's Proportionate Share of the Net Pension Liability Teachers' Pension and Annuity Fund	131
L-4 Schedule of District Contributions - Teachers' Pension and Annuity Fund	132
M-1 Schedule of the Changes in the Net OPEB Liability and Related Ratios - State Health Benefit Local Education Retired Employees Plan (OPEB)	135
Notes to the Required Supplementary Information	139

OUTLINE OF CAFR (Continued)

	PAGE
D. School Based Budget Schedules Fund:	
D-1 Combining Balance Sheet	145
D-2 Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual	146
D-2a Schedule of Expenditures Allocated by Resource Type - Actual - Helen Fort	147
D-2b Schedule of Expenditures Allocated by Resource Type - Actual - Emmons	148
D-2c Schedule of Expenditures Allocated by Resource Type - Actual - Harker-Wylie	149
D-2d Schedule of Expenditures Allocated by Resource Type - Actual - Fort Dix	150
D-2e Schedule of Expenditures Allocated by Resource Type - Actual - Isaiah Haines School	151
D-2f Schedule of Expenditures Allocated by Resource Type - Actual - Denbo	152
D-2g Schedule of Expenditures Allocated by Resource Type - Actual - Busansky	153
D-2h Schedule of Expenditures Allocated by Resource Type - Actual - Stackhouse	154
D-2i Schedule of Expenditures Allocated by Resource Type - Actual - High School	155
D-2j Schedule of Expenditures Allocated by Resource Type - Actual - Early Childhood	156
D-2k Schedule of Expenditures Allocated by Resource Type - Actual - Newcomb	157
D-3 Blended Resource Fund - Schedule of Blended Expenditures - Budget & Actual	158
D-3a Schedule of Blended Expenditures - Budget & Actual - Helen Fort	162
D-3b Schedule of Blended Expenditures - Budget & Actual - Emmons	165
D-3c Schedule of Blended Expenditures - Budget & Actual - Harker-Wylie	168
D-3d Schedule of Blended Expenditures - Budget & Actual - Fort Dix	171
D-3e Schedule of Blended Expenditures - Budget & Actual - Isaiah Haines School	173
D-3f Schedule of Blended Expenditures - Budget & Actual - Denbo	176
D-3g Schedule of Blended Expenditures - Budget & Actual - Busansky	179
D-3h Schedule of Blended Expenditures - Budget & Actual - Stackhouse	182
D-3i Schedule of Blended Expenditures - Budget & Actual - High School	184
D-3j Schedule of Blended Expenditures - Budget & Actual - Early Childhood	187
D-3k Schedule of Blended Expenditures - Budget & Actual - Newcomb	188
E. Special Revenue Fund:	
E-1 Combining Schedule of Revenues & Expenditures - Special Revenue Fund - Budgetary Basis	193
E-2 Preschool Education Aid Schedule(s) of Expenditures - Budgetary Basis	194
F. Capital Projects Fund:	
F-1 Summary Schedule of Project Expenditures	197
F-2 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	198
F-2a Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Window and HVAC Replacement at the Emmons School	199
F-2b Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Window and HVAC Replacements at the Stackhouse School	200
F-2c Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Denbo SDA Project	201
F-2d Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Various High School Improvements	202
F-2e Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Waste Water Treatment Plant	203
F-2f Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Transportation Fuel Tanks	204
F-2g Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Various Boilers	205
G. Proprietary Funds:	
Enterprise Funds:	
G-1 Schedule of Net Position	211
G-2 Schedule of Revenues, Expenses & Changes in Fund Net Position	212
G-3 Schedule of Cash Flows	213

OUTLINE OF CAFR (Continued)

	PAGE
H. Fiduciary Funds:	
H-1 Statement of Fiduciary Net Position	217
H-2 Statement of Changes in Fiduciary Net Position	218
H-3 Student Activity Agency Fund Schedule of Receipts & Disbursements	219
H-4 Payroll Agency Fund Schedule of Receipts & Disbursements	219
I. Long-Term Debt:	
I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations Under Capital Leases	N/A
I-3 Debt Service Fund Budgetary Comparison Schedule	N/A

STATISTICAL SECTION (unaudited)

Financial Trends:	
J-1 Net Position by Component	225
J-2 Changes in Net Position	226
J-3 Fund Balances - Governmental Funds	228
J-4 Changes in Fund Balance - Governmental Funds	229
J-5 Other Local Revenue by Source - General Fund	231
Revenue Capacity:	
J-6 Assessed Value & Estimated Actual Value of Taxable Property	232
J-7 Direct & Overlapping Property Tax Rates	233
J-8 Principal Property Taxpayers	234
J-9 Property Tax Levies & Collections	235
Debt Capacity:	
J-10 Ratios of Outstanding Debt by Type	235
J-11 Ratios of General Bonded Debt Outstanding	235
J-12 Direct & Overlapping Governmental Activities Debt	236
J-13 Legal Debt Margin Information	237
Demographic & Economic Information:	
J-14 Demographic & Economic Statistics	238
J-15 Principal Employers	N/A
Operating Information:	
J-16 Full-Time Equivalent District Employees by Function/Program	239
J-17 Operating Statistics	240
J-18 School Building Information	241
J-19 Schedule of Required Maintenance	242
J-20 Insurance Schedule	243

SINGLE AUDIT SECTION

K-1 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	247
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	249
K-3 Schedule of Expenditures of Federal Awards, Schedule A	253
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	255
K-5 Notes to Schedules of Awards and Financial Assistance	257
K-6 Schedule of Findings & Questioned Costs - Summary of Auditor's Results	261
K-7 Schedule of Findings & Questioned Costs - Findings	263
K-8 Summary Schedule of Prior Audit Findings	265

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INTRODUCTORY SECTION

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PEMBERTON TOWNSHIP SCHOOLS

DAN SMITH
School Business Administrator

TONY TRONGONE
Superintendent

December 14, 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, 2019, 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, 2019, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary to enable the reader to gain an understanding of the district's financial activities have been included.

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

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

Introductory Section:

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

Financial Section:

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

Statistical Section:

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

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PEMBERTON LEARNING COMMUNITY: PURSUING EXCELLENCE ONE CHILD AT A TIME

Single Audit Section:

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

REPORTING ENTITY AND ITS SERVICES

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

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

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2018-2019	4,737	-0.92%
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%

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 Schools 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 Art and Mathematics.
- b) Most recently, 9 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 continue to facilitate 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, instructional practices/experiences, team decisions on essential learning outcomes, intervention/enrichment, and activities based on results of common formative student assessments. Our School Improvement Panels (SciPs) 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 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 19-20 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.
- f) Continuing implementation, alignment and assessment of NJSLs for the 2019-2020 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 and RedBird 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).
- g) The district will continue with revision of science curriculum aligned to Next Generation Standards for Science and anticipate changes to science standards by NJDOE.

MAJOR INITIATIVES (continued)

- 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 12 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 lesson planning platform. Professional development in the transition to the new products and will continue into the 2019-2020 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

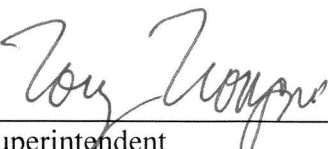
INDEPENDENT AUDIT

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.

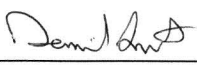
ACKNOWLEDGEMENTS

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

ROSTER OF OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

MEMBERS OF THE BOARD OF EDUCATION	TERM EXPIRES
John Willitts, President	2021
Thoma Bauer, Vice President	2021
Joseph Huber	2022
Thomas Maier	2020
Wanda Knox	2020
Sandra Glawson	2020
Christopher Otis	2022
Timothy Haines	2021
Terry Maldonado	2022

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
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618 Stokes Road
Medford, New Jersey 08055

ATTORNEY

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Mount Laurel, New Jersey 08054-5054

OFFICIAL DEPOSITORY

Wells Fargo
Fort Dix, New Jersey

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FINANCIAL SECTION

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HOLMAN | FRENIA
ALLISON, P.C.

Certified Public Accountants & Consultants

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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, 2019, 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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedules related to accounting and reporting for pensions 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 December 14, 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
December 14, 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, 2019**

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, 2019. 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 (2018-2019) and the prior fiscal year (2017-2018) is required and is presented in the MD&A.

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.

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 2019?” 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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Reporting the School District as a Whole (continued)

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 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.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 2019 compared to fiscal year 2018.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Table 1
Summary of Net Position**

	June 30, <u>2019</u>	June 30, <u>2018</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Current & Other Assets	\$ 22,228,733	\$ 23,427,516	\$ (1,198,783)	-5.1%
Capital Assets, Net	68,245,365	63,518,359	4,727,006	7.4%
Total Assets	<u>90,474,098</u>	<u>86,945,875</u>	<u>3,528,223</u>	4.1%
Deferred Outflow of Resources	<u>10,072,485</u>	<u>14,319,287</u>	<u>(4,246,802)</u>	-29.7%
Current and other Liabilities	4,707,355	3,327,101	1,380,254	41.5%
Noncurrent Liabilities	43,639,368	53,076,782	(9,437,414)	-17.8%
Total Liabilities	<u>48,346,723</u>	<u>56,403,883</u>	<u>(8,057,160)</u>	-14.3%
Deferred Inflow of Resources	<u>15,211,071</u>	<u>10,324,531</u>	<u>4,886,540</u>	47.3%
Net Position:				
Net Investment in Capital Assets	68,225,315	63,518,359	4,706,956	7.4%
Restricted	18,930,080	24,550,319	(5,620,239)	-22.9%
Unrestricted (Deficit)	<u>(50,166,606)</u>	<u>(53,531,930)</u>	<u>3,365,324</u>	-6.3%
Total Net Position	<u>\$ 36,988,789</u>	<u>\$ 34,536,748</u>	<u>\$ 2,452,041</u>	7.1%

The School District's combined net position was \$36,988,789 on June 30, 2019. This was an increase of \$2,452,041 or 7.1% 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 \$68,225,315 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, 2019**

The School District as a Whole (continued)

Table 2 provides a summary of the School District's changes in net position for fiscal year 2019 compared to fiscal year 2018.

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

	June 30, <u>2019</u>	June 30, <u>2018</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Revenues:				
Program Revenues:				
Charges for Services	\$ 1,038,254	\$ 1,148,429	\$ (110,175)	-9.6%
Operating Grants & Contributions	41,564,604	52,103,921	(10,539,317)	-20.2%
General Revenues:				
Property Taxes	14,347,611	13,465,840	881,771	6.5%
Federal & State Aid	84,236,682	84,730,248	(493,566)	-0.6%
Other General Revenues	590,203	994,523	(404,320)	-40.7%
Total Revenues	<u>141,777,354</u>	<u>152,442,961</u>	<u>(10,665,607)</u>	<u>-7.0%</u>
Function/Program Expenditures:				
Regular Instruction	33,087,167	34,963,859	(1,876,692)	-5.4%
Special Education Instruction	9,100,416	9,340,711	(240,295)	-2.6%
Other Special Instruction	1,652,661	1,708,629	(55,968)	-3.3%
Other Instruction	1,137,787	1,183,669	(45,882)	-3.9%
Tuition	4,551,381	4,399,703	151,678	3.4%
Attendance	239,529	299,882	(60,353)	-20.1%
Health Services	1,418,232	1,486,894	(68,662)	-4.6%
Student & Instruction Related Services	12,481,593	12,573,082	(91,489)	-0.7%
Educational Media Services/				
School Library	2,978,782	4,290,127	(1,311,345)	-30.6%
School Administrative Services	3,127,956	3,129,855	(1,899)	-0.1%
Other Administrative Services	1,175,409	974,578	200,831	20.6%
Central Services	1,210,068	1,258,151	(48,083)	-3.8%
Administrative Info. Technology	651,446	782,301	(130,855)	-16.7%
Plant Operations & Maintenance	8,412,294	9,209,686	(797,392)	-8.7%
Pupil Transportation	4,748,160	4,655,760	92,400	2.0%
Unallocated Benefits	31,644,012	22,125,861	9,518,151	43.0%
Pension Expense - PERS Net Pension Liability	6,645,250	10,797,355	(4,152,105)	-38.5%
OPEB Expense - GASB 75	9,440,121	18,241,567	(8,801,446)	100.0%
On-Behalf TPAF Pension & FICA Contrib.	3,082,760	13,994,038	(10,911,278)	-78.0%
Capital Related Expenditures	(811,187)	287,247	(1,098,434)	-382.4%
Unallocated Depreciation	539,258	2,406,664	(1,867,406)	-77.6%
Enterprise Funds	2,812,218	2,821,149	(8,931)	-0.3%
Total Expenditures	<u>139,325,313</u>	<u>160,930,768</u>	<u>(21,605,455)</u>	<u>-13.4%</u>
Change In Net Position	2,452,041	(8,487,807)	10,939,848	-128.9%
Net Position - Beginning	34,536,748	43,024,555	(8,487,807)	-19.7%
Net Position - Ending	<u>\$ 36,988,789</u>	<u>\$ 34,536,748</u>	<u>\$ 2,452,041</u>	<u>7.1%</u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 \$125,937,787 and expenditures were \$128,511,524. The net change in fund balance for the year was a decrease of \$2,573,737. 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 2019 compared to fiscal year 2018.

**Table 3
Summary of Governmental Funds Revenues**

	June 30, <u>2019</u>	June 30, <u>2018</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Local sources:				
Local Tax Levy	\$ 14,347,611	\$ 13,465,840	\$ 881,771	6.5%
Tuition	184,145	391,205	(207,060)	-52.9%
Transportation	10,096	1,425	8,671	608.5%
Miscellaneous	395,962	598,893	(202,931)	-33.9%
Federal Sources	6,182,843	5,450,730	732,113	13.4%
State Sources	104,817,130	104,356,458	460,672	0.4%
Total Revenues	<u>\$ 125,937,787</u>	<u>\$ 124,264,551</u>	<u>\$ 1,673,236</u>	1.3%

Revenues increased by \$1,673,236 or 1.3% over the prior year. Below are explanations for the fluctuations from prior to current year:

- The tax levy increased \$881,771 or 6.5% from the prior year is due to an increase in tax rates related to the surrounding townships.
- The increase in federal aid was \$732,113 or 13.4%, due largely to the increase in Impact Aid compared to the prior year.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Financial Analysis of the Government's Funds (continued)

Table 4 is summary of governmental fund expenditures for fiscal year 2019 compared to fiscal year 2018.

**Table 4
Summary of Governmental Funds Expenditures**

	June 30, <u>2019</u>	June 30, <u>2018</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Instruction:				
Regular Instruction	\$ 33,087,167	\$ 34,963,859	\$ (1,876,692)	-5.37%
Special Education Instruction	9,100,416	9,340,711	(240,295)	-2.57%
Other Special Instruction	1,652,661	1,708,629	(55,968)	-3.28%
Other Instruction	1,137,787	1,183,669	(45,882)	-3.88%
Support Services and Undistributed Costs:				
Tuition	4,551,381	4,399,703	151,678	3.45%
Attendance	239,529	299,882	(60,353)	-20.13%
Health Services	1,418,232	1,486,894	(68,662)	-4.62%
Student & Instruction Related Services	12,481,593	12,570,082	(88,489)	-0.70%
Educational Media Services/School Library	2,978,782	4,290,127	(1,311,345)	-30.57%
School Administrative Services	3,127,956	3,129,855	(1,899)	-0.06%
General Administrative Services	1,175,409	974,578	200,831	20.61%
Central Services	1,210,068	1,258,151	(48,083)	-3.82%
Administrative Info. Technology	651,446	782,301	(130,855)	-16.73%
Plant Operations and Maintenance	8,528,760	9,209,686	(680,926)	-7.39%
Pupil Transportation	4,748,160	4,655,760	92,400	1.98%
Employee Benefits	22,470,196	22,388,735	81,461	0.36%
On-Behalf TPAF Contributions	15,633,420	13,994,038	1,639,382	11.71%
Capital Outlay	4,318,561	3,217,315	1,101,246	34.23%
Total Expenditures	<u>\$ 128,511,524</u>	<u>\$ 129,853,975</u>	<u>\$ (1,342,451)</u>	-1.03%

Governmental fund expenditures decreased \$1,342,451 over the prior year or -1.03%. Below are explanations for the fluctuations from prior to current year:

- This change in capital outlay is primarily attributed to the capital projects in 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, 2019**

Proprietary Funds

Table 5 is summary of combined proprietary fund revenues and expenses for fiscal year 2019 compared to fiscal year 2018.

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

	June 30, <u>2019</u>	June 30, <u>2018</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Operating Revenues:				
Charges for service:				
Daily Sales - Reimbursable Programs	\$ 487,181	\$ 495,744	(8,563)	-1.73%
Daily Sales - Nonreimbursable Programs	18,167	19,537	(1,370)	-7.01%
Registration & Tuition	500,681	611,890	(111,209)	-18.17%
Other Fees	<u>32,225</u>	<u>21,258</u>	10,967	51.59%
 Total Operating Revenues	 <u>1,038,254</u>	 <u>1,148,429</u>	 (110,175)	 -9.59%
 Operating Expenses	 <u>2,810,395</u>	 <u>2,821,149</u>	 (10,754)	 -0.38%
 Operating Income/(Loss)	 <u>(1,772,141)</u>	 <u>(1,672,720)</u>	 (99,421)	 5.94%
 Nonoperating Revenues/(Expenses)	 <u>1,761,661</u>	 <u>1,722,204</u>	 39,457	 2.29%
 Change in Net Position	 (10,480)	 49,484	 (59,964)	 -121.18%
Net Position - Beginning	<u>1,139,282</u>	<u>1,089,798</u>	49,484	4.54%
 Net Position - Ending	 <u>\$ 1,128,802</u>	 <u>\$ 1,139,282</u>	 (10,480)	 -0.92%

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, 2019**

Capital Assets

The School District’s capital assets for its governmental and business-type activities as of June 30, 2019, totaled \$68,225,315 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements and equipment. Overall, the capital assets increased by \$4,706,956 from fiscal year 2018 to fiscal year 2019. Table 6 shows combining 2019 balances compared to 2018.

**Table 6
Summary of Capital Assets**

<u>Capital Asset (Net of Depreciation):</u>	<u>June 30,</u> <u>2019</u>	<u>June 30,</u> <u>2018</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percentage</u> <u>Change</u>
Land	\$ 1,458,200	\$ 1,458,200	-	0.0%
Construction in Progress	18,057,309	15,103,862	2,953,447	19.6%
Land Improvements	186,127	186,127	-	0.0%
Building and Improvements	41,891,952	43,198,855	(1,306,903)	-3.0%
Equipment	6,631,727	3,571,315	3,060,412	85.7%
	<u>\$ 68,225,315</u>	<u>\$ 63,518,359</u>	<u>\$ 4,706,956</u>	<u>7.4%</u>

Combined depreciation expense for the year was \$2,527,893. 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, 2019, 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, 2019**

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, initiatives, and reserves that, albeit short-term, will soften the impact of the impending reduction in revenue.

Balancing the programmatic needs of our students while adhering to fiscal responsibility, the district has taken measures in looking at efficiencies, redundancies and effectiveness of existing practices. As we change our behavior in addressing existing practices, we must concurrently address legacy issues due to lack of vision and maintenance of physical plant. This will be a challenging task under the current fiscal milieu in state funding as it pertains to Pemberton Township Schools.

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, 2019

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
Cash & Cash Equivalents	\$ 2,145,692	\$ 427,394	\$ 2,573,086
Receivables, Net (Note 4)	4,243,078	326,868	4,569,946
Inventory	-	109,255	109,255
Restricted Cash & Cash Equivalents	14,969,870	-	14,969,870
Capital Assets, Net (Note 5):			
Non-depreciable	16,562,062	-	16,562,062
Depreciable	51,663,253	20,050	51,683,303
Total Assets	89,583,955	883,567	90,467,522
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions (Note 8)	10,072,485	-	10,072,485
Total Deferred Outflows of Resources	10,072,485	-	10,072,485
Total Assets and Deferred Outflows of Resources	99,656,440	883,567	100,540,007
LIABILITIES			
Accounts Payable	649,910	2,873	652,783
Due to Other Governments	2,066,402	-	2,066,402
Other Liabilities	1,879,768	40,216	1,919,984
Internal Balances	411,178	(411,178)	-
Unearned Revenue	-	68,186	68,186
Noncurrent Liabilities (Note 7):			
Due Beyond One Year	43,639,368	-	43,639,368
Total Liabilities	48,646,626	(299,903)	48,346,723
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions (Note 8)	15,211,071	-	15,211,071
Total Deferred Inflows of Resources	15,211,071	-	15,211,071
Total Liabilities and Deferred Inflows of Resources	63,857,697	(299,903)	63,557,794
NET POSITION			
Net Investment in Capital Assets	68,225,315	-	68,225,315
Restricted For:			
Capital Projects	5,545,559	-	5,545,559
Maintenance Reserve	6,870,000	-	6,870,000
Impact Aid Reserve	6,514,521	-	6,514,521
Excess Surplus	-	-	-
Unrestricted (Deficit)	(51,356,652)	1,183,470	(50,173,182)
Total Net Position	\$ 35,798,743	\$ 1,183,470	\$ 36,982,213

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

PEMBERION TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Governmental Activities:						
Instruction:						
Regular	\$ 33,089,205	\$ -	7,280,846	\$ (25,808,359)	\$ -	\$ (25,808,359)
Special Education	9,100,416	-	-	(9,100,416)	-	(9,100,416)
Other Special Instruction	1,652,661	-	-	(1,652,661)	-	(1,652,661)
Other Instruction	1,137,787	-	-	(1,137,787)	-	(1,137,787)
Support Services & Undistributed Costs:						
Tuition	4,551,381	-	-	(4,551,381)	-	(4,551,381)
Attendance	239,529	-	-	(239,529)	-	(239,529)
Health Services	1,418,232	-	-	(1,418,232)	-	(1,418,232)
Student & Instruction Related Services	12,481,593	-	3,753,156	(8,728,437)	-	(8,728,437)
Educational Media Services/						
School Library	2,978,782	-	-	(2,978,782)	-	(2,978,782)
School Administrative Services	3,127,956	-	-	(3,127,956)	-	(3,127,956)
Other Administrative Services	1,175,409	-	-	(1,175,409)	-	(1,175,409)
Central Services	1,210,068	-	-	(1,210,068)	-	(1,210,068)
Administrative Information Technology	651,446	-	-	(651,446)	-	(651,446)
Plant Operations & Maintenance	8,412,294	-	97,907	(8,314,387)	-	(8,314,387)
Pupil Transportation	4,748,160	-	-	(4,748,160)	-	(4,748,160)
Unallocated Benefits	31,644,012	-	9,448,450	(22,195,562)	-	(22,195,562)
On-Behalf TPAF Pension and Social Security Contributions	19,168,131	-	19,168,131	-	-	-
Capital Asset Adjustments	(811,187)	-	-	811,187	-	811,187
Unallocated Depreciation	539,258	-	-	(539,258)	-	(539,258)
Total Governmental Activities	136,515,133	-	39,748,490	(96,766,643)	-	(96,766,643)

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

PEMBERION TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

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	2,828,377	1,038,254	1,834,311	-	44,188	44,188
Total Business-Type Activities	2,828,377	1,038,254	1,834,311	-	44,188	44,188
Total Primary Government	\$ 139,343,510	\$ 1,038,254	\$ 41,582,801	\$ (96,766,643)	\$ 44,188	\$ (96,722,455)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				\$ 14,347,611	\$ -	\$ 14,347,611
Federal & State Aid Not Restricted				84,236,682	-	84,236,682
Tuition Received				184,145	-	184,145
Transportation Fees Received				10,096	-	10,096
Miscellaneous Income				389,386	-	389,386
Total General Revenues, Special Items, Extraordinary Items & Transfers				99,167,920	-	99,167,920
Change In Net Position				2,401,277	44,188	2,445,465
Net Position - Beginning				33,397,466	1,139,282	34,536,748
Net Position - Ending				\$ 35,798,743	\$ 1,183,470	\$ 36,982,213

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, 2019

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:				
Cash & Cash Equivalents	\$ -	\$ -	\$ 2,790,996	\$ 2,790,996
Receivables, Net:				
Tax Levy	1,059,520	-	-	1,059,520
Interfund Receivable	159,775	-	-	159,775
Due from Other Governments:				
State	599,667	1,304,722	-	1,904,389
Federal	-	760,596	-	760,596
Tuition	310,840	-	-	310,840
Restricted Tax Levy Receivable	136,114	-	-	136,114
Restricted Cash & Cash Equivalents	14,969,870	-	-	14,969,870
Total Assets	\$ 17,235,786	\$ 2,065,318	\$ 2,790,996	\$ 22,092,100
LIABILITIES & FUND BALANCES:				
Liabilities:				
Cash Deficit	\$ -	\$ 645,304	\$ -	\$ 645,304
Accounts Payable	330,222	316,008	-	646,230
Accrued Salaries Payable	587,535	18,831	-	606,366
Unearned Revenue	-	1,273,402	-	1,273,402
Interfunds Payable	471,277	28,057	-	499,334
Intergovernmental Payable:				
State	-	3,680	-	3,680
Total Liabilities	1,389,034	2,285,282	-	3,674,316
Fund Balances:				
Restricted for:				
Required Maintenance Reserve	6,361,900	-	-	6,361,900
Required Maintenance Reserve - Designated for				
Subsequent Year's Expenditures	508,100	-	-	508,100
Capital Reserve	2,229,563	-	-	2,229,563
Capital Reserve - Designated for				
Subsequent Year's Expenditures	525,000	-	-	525,000
Impact Aid - Designated for				
Subsequent Year's Expenditures	250,000	-	-	250,000
Capital Projects	-	-	2,790,996	2,790,996
Impact Aid Reserve	6,514,521	-	-	6,514,521
Assigned to:				
Designated for Subsequent Year's Expenditures	3,475,000	-	-	3,475,000
Other Purposes	219,489	-	-	219,489
Unassigned (Deficit)	(4,236,821)	(219,964)	-	(4,456,785)
Total Fund Balances	15,846,752	(219,964)	2,790,996	18,417,784
Total Liabilities & Fund Balances	\$ 17,235,786	\$ 2,065,318	\$ 2,790,996	

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 \$113,484,499 and the accumulated depreciation is \$45,259,184. 68,225,315

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 10,072,485

 Deferred Inflows related to pensions (15,211,071)

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. (2,066,402)

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. (43,639,368)

Net position of Governmental Activities \$ 35,798,743

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2019

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
Revenues:				
Local Sources:				
Local Tax Levy	\$ 14,347,611	\$ -	\$ -	\$ 14,347,611
Tuition	184,145	-	-	184,145
Transportation	10,096	-	-	10,096
Miscellaneous	389,386	-	-	389,386
Total Local Sources	14,931,238	-	-	14,931,238
State Sources	97,109,571	7,709,597	-	104,819,168
Federal Sources	2,760,531	3,422,312	-	6,182,843
Total Revenues	114,801,340	11,131,909	-	125,933,249
Expenditures:				
Current Expense:				
Regular Instruction	25,808,359	7,280,846	-	33,089,205
Special Education Instruction	9,100,416	-	-	9,100,416
Other Special Instruction	1,652,661	-	-	1,652,661
Other Instruction	1,137,787	-	-	1,137,787
Support Services:				
Tuition	4,551,381	-	-	4,551,381
Attendance	239,529	-	-	239,529
Health Services	1,418,232	-	-	1,418,232
Student & Instruction Related Services	8,726,326	3,755,267	-	12,481,593
Educational Media Services/School Library	2,978,782	-	-	2,978,782
School Administrative Services	3,127,956	-	-	3,127,956
Other Administrative Services	1,175,409	-	-	1,175,409
Central Services	1,210,068	-	-	1,210,068
Administrative Information Technology	651,446	-	-	651,446
Plant Operations & Maintenance	8,528,760	-	-	8,528,760
Pupil Transportation	4,748,160	-	-	4,748,160
Unallocated Benefits	22,470,196	-	-	22,470,196
On-Behalf TPAF Pension and Social Security Contributions	15,633,420	-	-	15,633,420
Capital Outlay	351,703	97,907	3,868,951	4,318,561
Total Expenditures	113,510,591	11,134,020	3,868,951	128,513,562
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	1,290,749	(2,111)	(3,868,951)	(2,580,313)
Other Financing Sources/(Uses):				
Operating Transfer In	125,956	-	3,646,646	3,772,602
Operating Transfer Out	(3,646,646)	-	(125,956)	(3,772,602)
Total Other Financing Sources/(Uses)	(3,520,690)	-	3,520,690	-
Net Change in Fund Balance	(2,229,941)	(2,111)	(348,261)	(2,580,313)
Fund Balance - July 1	18,076,693	(217,853)	3,139,257	20,998,097
Fund Balance - June 30	<u>\$ 15,846,752</u>	<u>\$ (219,964)</u>	<u>\$ 2,790,996</u>	<u>\$ 18,417,784</u>

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, 2019**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ (2,580,313)

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	\$	(539,258)	
Capital Asset Adjustments		811,187	
Capital Outlays		4,435,027	4,706,956

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. 42,199

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. -

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 (+). 232,435

Change in Net Position of Governmental Activities \$ 2,401,277

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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, 2019

ASSETS	BUSINESS-TYPE ACTIVITIES		
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	TOTALS
Current Assets:			
Cash	\$ -	\$ 557,260	\$ 557,260
Accounts Receivable:			
State	5,293	-	5,293
Federal	294,758	-	294,758
Other	26,817	-	26,817
Interfund Receivable	471,277	-	471,277
Inventories	109,255	-	109,255
Total Current Assets	907,400	557,260	1,464,660
Capital Assets			
Equipment	68,915	-	68,915
Accumulated Depreciation	(48,865)	-	(48,865)
Total Capital Assets	20,050	-	20,050
Total Assets	927,450	557,260	1,484,710
LIABILITIES			
Cash Deficit	129,866	-	129,866
Unearned Revenue	68,186	-	68,186
Interfund Payable	-	60,099	60,099
Accounts Payable	2,873	-	2,873
Accrued Salaries	4,555	35,661	40,216
Total Liabilities	205,480	95,760	301,240
NET POSITION			
Net Investment in Capital Assets	20,050	-	20,050
Unrestricted			
Food Service	701,920	-	701,920
Childcare Programs	-	461,500	461,500
Total Net Position	\$ 721,970	\$ 461,500	\$ 1,183,470

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, 2019

	BUSINESS-TYPE ACTIVITIES			TOTALS
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	
Operating Revenues:				
Local Sources:				
Daily Sales - Reimbursable Programs:				
School Lunch Program	\$ 428,885	\$ -	\$ -	\$ 428,885
School Breakfast Program	58,296	-	-	58,296
Total - Daily Sales - Reimbursable Programs	487,181	-	-	487,181
Daily Sales Nonreimbursable Programs	18,167	-	-	18,167
Registration & Tuition	-	500,681	-	500,681
Miscellaneous	13,256	-	15,512	28,768
Fees	-	-	3,457	3,457
Total Operating Revenue	518,604	500,681	18,969	1,038,254
Operating Expenses:				
Salaries	1,006,808	499,973	-	1,506,781
Employee Benefits	333,340	-	-	333,340
Supplies and Materials	10,605	6,998	18,969	36,572
Depreciation	1,823	-	-	1,823
Miscellaneous	1,920	-	-	1,920
Cost of Sales - reimbursable	891,483	-	-	891,483
Cost of Sales - nonreimbursable	56,458	-	-	56,458
Total Operating Expenses	2,302,437	506,971	18,969	2,828,377
Operating Loss	(1,783,833)	(6,290)	-	(1,790,123)
Nonoperating Revenues:				
State Sources:				
State School Lunch Program	23,415	-	-	23,415
Federal Source:				
School Breakfast Program	308,639	-	-	308,639
National School Lunch Program	1,100,441	-	-	1,100,441
Healthy Hunger-Free Kids Act	28,387	-	-	28,387
Snack Program	49,739	-	-	49,739
Summer Program	56,491	-	-	56,491
Food Distribution Program	267,199	-	-	267,199
Total Nonoperating Revenues	1,834,311	-	-	1,834,311
Net Income/(Loss)	50,478	(6,290)	-	44,188
Net Position - Beginning	671,492	467,790	-	1,139,282
Total Net Position - Ending	\$ 721,970	\$ 461,500	\$ -	\$ 1,183,470

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, 2019

	BUSINESS-TYPE ACTIVITIES			TOTALS
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	
Cash Flows From Operating Activities:				
Receipts from Customers	\$ 717,041	\$ 500,681	\$ 3,457	\$ 1,221,179
Payments to Employees	(1,343,081)	(505,866)	-	(1,848,947)
Payments to Suppliers	(965,515)	(6,998)	-	(972,513)
Net Cash Provided/(Used) by Operating Activities	(1,591,555)	(12,183)	3,457	(1,600,281)
Cash Flows From Noncapital Financing Activities:				
Operating subsidies and transfers to other funds	-	-	(104,352)	(104,352)
Cash Received From State & Federal Reimbursements	1,567,112	-	-	1,567,112
Net Cash Provided by Noncapital Financing Activities	1,567,112	-	(104,352)	1,462,760
Cash Flows From Capital and Related Financing Activities:				
Purchase of Capital Assets	(21,873)	-	-	(21,873)
Net Cash Provided by Capital and Related Financing Activities	(21,873)	-	-	(21,873)
Net Increase/(Decrease) in Cash & Cash Equivalents	(46,316)	(12,183)	(100,895)	(159,394)
Balances - Beginning of Year	(83,550)	569,443	100,895	586,788
Balances - Ending of Year	\$ (129,866)	\$ 557,260	\$ -	\$ 427,394

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

Operating Income/(Loss)	\$ (1,783,833)	\$ (6,290)	\$ -	\$ (1,790,123)
Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities:				
Food Distribution Program	267,199	-	-	267,199
Change in Assets & Liabilities:				
Depreciation	1,823	-	-	1,823
(Increase)/Decrease in Accounts Receivable	(68,762)	-	-	(68,762)
(Increase)/Decrease in Inventory	8,237	-	-	8,237
(Decrease)/Increase in Unearned Revenue	(16,159)	-	-	(16,159)
(Decrease)/Increase in Interfunds Payable	-	1,703	3,457	5,160
(Decrease)/Increase in Accounts Payable	2,873	-	-	2,873
(Decrease)/Increase in Accrued Salaries	(2,933)	(7,596)	-	(10,529)
Total Adjustments	192,278	(5,893)	3,457	189,842
Net Cash Provided/(Used) by Operating Activities	\$ (1,591,555)	\$ (12,183)	\$ 3,457	\$ (1,600,281)

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

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Fiduciary Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
Cash & Cash Equivalents	\$ 434,654	\$ 34,126	\$ 248,677	\$ 810,262	\$ 1,527,719
Total Assets	434,654	34,126	248,677	810,262	1,527,719
LIABILITIES					
Payroll Deductions & Withholdings	-	-	-	759,643	759,643
Due to Student Groups	-	-	248,677	-	248,677
Interfunds Payable	-	21,000	-	50,619	71,619
Total Liabilities	-	21,000	248,677	810,262	1,079,939
NET POSITION					
Restricted For:					
Unemployment Compensation	434,654	-	-	-	434,654
Flex Spending	-	13,126	-	-	13,126
Total Net Position	\$ 434,654	\$ 13,126	\$ -	\$ -	\$ 447,780

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, 2019

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	
Contributions:			
Other	\$ 110,156	\$ 71,301	\$ 181,457
Total Contributions	110,156	71,301	181,457
Total Additions	110,156	71,301	181,457
DEDUCTIONS			
Unemployment Claims	213,112	-	213,112
Miscellaneous	-	77,799	77,799
Total Deductions	213,112	77,799	290,910
Change in Net Position	(102,956)	(6,498)	(109,454)
Net Position - Beginning of the Year	537,610	19,624	557,234
Net Position - End of the Year	\$ 434,654	\$ 13,126	\$ 447,780

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

PEMBERTON TOWNSHP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

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, 2019 of 4,737 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 Statement No. 61, The Financial Reporting Entity: Omnis - an amendment of GASB Statements No. 14 and No. 34. and GASB 80, Blending Requirements for certain component Units - an Amendment of GASB Statement No. 14. The School District had no component units as of for the year ended June 30, 2019.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (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, 2019 (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, 2019 (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, 2019 (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, 2019 (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, 2019 (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, 2019 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Tuition Payable/Receivable

Tuition rates for the fiscal year end June 30, 2019 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>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land Improvements	10-20 Years	N/A
Buildings and Improvements	10-50 Years	N/A
Furniture and Equipment	5-20 Years	5-12 Years
Vehicles	5-10 Years	4-6 Years

Compensated Absences

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (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, 2019 (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, 2019.
- **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, 2019 (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, 2019:

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. Implementation of this Statement did not have a material 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. Implementation of this Statement did not have a material impact on the School District's financial statements.

Recently Issued Accounting Pronouncements

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

Statement No. 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.

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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Statement No. 90 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.

Statement No. 91, *Conduit Debt Obligations*, The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Statement No. 91 is effective for reporting periods beginning after December 15, 2020. 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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.

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, 2019, the School District's bank balance of \$22,106,595 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$ 20,481,902
Uninsured and Uncollateralized	<u>1,624,693</u>
	<u>\$ 22,106,595</u>

Investments

The School District had no investments at June 30, 2019.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)

Note 3. Reserve Accounts

Capital Reserve

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

Funds placed in the capital reserve account are restricted to capital projects in the School District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a School District may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year-end (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A School District may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant *N.J.S.A.19:60-2*. Pursuant to *N.J.A.C.6:23A-14.1(g)*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the July 1, 2018 to June 30, 2019 fiscal year is as follows:

Beginning Balance, July 1, 2018	\$ 6,275,253
Increased by:	
Unexpended Capital Projects	125,956
Deposits approved by Board	<u>2,567,354</u>
	8,968,563
Decreased by:	
Budget Withdrawals	<u>(6,214,000)</u>
Ending Balance, June 30, 2019	<u>\$ 2,754,563</u>

Maintenance Reserve

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

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 3. Reserve Accounts (continued)

The activity of the maintenance reserve for the July 1, 2018 to June 30, 2019 fiscal year is as follows:

Beginning Balance, July 1, 2018	\$ 7,050,000
Decreased by:	
Budget Withdrawals	<u>(180,000)</u>
Ending Balance, June 30, 2019	<u>\$ 6,870,000</u>

Emergency Reserve

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

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

The activity of the emergency reserve for the July 1, 2018 to June 30, 2019 fiscal year is as follows:

Beginning Balance, July 1, 2018	\$ 1,000,000
Decreased by:	
Budget Withdrawals	<u>(1,000,000)</u>
Ending Balance, June 30, 2019	<u>\$ -</u>

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, 2018 to June 30, 2019 fiscal year is as follows:

Beginning and Ending Balance, June 30, 2019	<u>\$ 6,764,521</u>
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PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 4. Accounts Receivable

Accounts receivable at June 30, 2019 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, 2019, consisted of the following:

<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	\$ -	\$ 760,596	\$ 760,596	\$ 294,758	\$ 294,758
State Awards	599,667	1,304,722	1,904,389	5,293	5,293
Tuition	310,840	-	310,840	-	-
Tax Levy	1,195,634	-	1,195,634	26,817	26,817
Other	71,619	-	71,619	-	-
Total	\$ 2,177,760	\$ 2,065,318	\$ 4,243,078	\$ 326,868	\$ 326,868

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2019 was as follows:

	Balance July 1, <u>2018</u>	<u>Additions</u>	Retirements and Transfers	Balance June 30, <u>2019</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 1,458,200	\$ -	\$ -	\$ 1,458,200
Construction in Progress	15,103,862	3,868,951	(915,504)	18,057,309
Total Capital Assets not being depreciated	<u>16,562,062</u>	<u>3,868,951</u>	<u>(915,504)</u>	<u>19,515,509</u>
Capital Assets being depreciated:				
Land Improvements	4,140,083	-	-	4,140,083
Buildings and Improvements	72,131,815	-	915,504	73,047,319
Equipment	15,404,326	566,076	811,187	16,781,589
Total Capital Assets being depreciated	<u>91,676,224</u>	<u>566,076</u>	<u>1,726,691</u>	<u>93,968,991</u>
Less: Accumulated Depreciation:				
Land Improvements	(3,953,957)	-	-	(3,953,957)
Buildings and Improvements	(28,932,961)	(1,333,778)	(888,628)	(31,155,367)
Equipment	(11,833,009)	(1,194,115)	2,877,263	(10,149,861)
Total Accumulated Depreciation	<u>(44,719,927)</u>	<u>(2,527,893)</u>	<u>1,988,635</u>	<u>(45,259,185)</u>
Total Capital Assets being depreciated, net	<u>46,956,297</u>	<u>(1,961,817)</u>	<u>3,715,326</u>	<u>48,709,806</u>
Total Governmental Activities Capital Assets, net	<u>\$ 63,518,359</u>	<u>\$ 1,907,134</u>	<u>\$ 2,799,822</u>	<u>\$ 68,225,315</u>
	Balance July 1, <u>2018</u>	<u>Additions</u>	Retirements and Transfers	Balance June 30, <u>2019</u>
Business-Type Activities:				
Machinery & Equipment	\$ 47,042	\$ 21,873	\$ -	\$ 68,915
	<u>47,042</u>	<u>21,873</u>	<u>-</u>	<u>68,915</u>
Less: Accumulated Depreciation:				
Equipment	(47,042)	(1,823)	-	(48,865)
	<u>(47,042)</u>	<u>(1,823)</u>	<u>-</u>	<u>(48,865)</u>
Total Business-Type Activities Capital Assets, net	<u>\$ -</u>	<u>\$ 20,050</u>	<u>\$ -</u>	<u>\$ 20,050</u>

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 6. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2019 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 159,775	\$ 471,277
Special Revenue Fund	-	28,057
Food Service Fund	471,277	-
SACC/WACC Fund	-	60,099
Flex Spending Fund	-	21,000
Payroll Fund	-	50,619
	<u>\$ 631,052</u>	<u>\$ 631,052</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	\$ 125,956	\$ 3,646,646
Capital Projects Fund	3,646,646	125,956
	<u>\$ 3,772,602</u>	<u>\$ 3,772,602</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, 2019 (continued)**

Note 7. Long-Term Obligations

During the fiscal year-ended June 30, 2019 the following changes occurred in long-term obligations for the governmental and business-type activities:

	Balance <u>July 1, 2018</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2019</u>
Governmental Activities:				
Compensated Absences	\$ 1,432,275	\$ -	\$ 232,435	\$ 1,199,840
Net Pension Liability	49,526,419	-	9,204,979	40,321,440
OPEB Liability (GASB #75)	2,118,088	-	-	2,118,088
	<u>\$ 63,719,406</u>	<u>\$ -</u>	<u>\$ 9,437,414</u>	<u>\$ 43,639,368</u>

Bonds Payable

As of June 30, 2019, the District had no bonds payable outstanding.

Capital Lease Payable

As of June 30, 2019, the District had no capital leases outstanding.

Bonds Authorized but not Issued

As of June 30, 2019, 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, 2019 (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, 2019, the School District reported a liability of \$40,321,440 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018. 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, 2017, to the measurement date of June 30, 2018. 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, 2018. The School District's proportion measured as of June 30, 2018, was 0.2047865%, which was a decrease of 0.0079704587% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the School District recognized full accrual pension expense of \$2,001,086 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2018 measurement date. At June 30, 2019 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, 2019 (continued)**

Note 8. Pension Plans (continued)

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

	<u>Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 768,936	\$ 207,910
Changes of Assumptions	6,644,305	12,892,652
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	378,217
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	592,842	1,732,292
School District Contributions Subsequent to Measurement Date	<u>2,066,402</u>	<u>-</u>
	<u>\$ 10,072,485</u>	<u>\$ 15,211,071</u>

\$2,066,402 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2018-2019 total salaries for PERS employees multiplied by an employer pension contribution rate of 13.99%. The payable is due on April 1, 2020 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:

<u>Year Ending Dec 31,</u>	<u>Amount</u>
2020	\$ 1,343,347
2021	(919,752)
2022	(2,076,802)
2023	(2,569,609)
2024	<u>(915,768)</u>
	<u>\$ (5,138,584)</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, 2019 (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	-
June 30, 2018	5.63	-
 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
June 30, 2018	-	5.63
 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	-
June 30, 2018	5.00	-
 Changes in Proportion and Differences between 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
June 30, 2018	5.63	5.63

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 8. Pension Plans (continued)

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

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.63, 5.48, 5.57, 5.72 and 6.44 years for the 2018, 2017, 2016, 2015, and 2014 amounts, respectively.

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, 2017 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, 2018) 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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 8. Pension Plans (continued)

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

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, 2018 are summarized in the following table:

<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 5.66% as of June 30, 2018. 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 3.87% as of June 30, 2018 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 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2046 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 8. Pension Plans (continued)

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

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, 2018, calculated using the discount rate of 5.66% 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:

	1% Decrease (4.66%)	Current Discount Rate (5.66%)	1% Increase (6.66%)
District's Proportionate Share of the Net Pension Liability	<u>\$ 50,699,566</u>	<u>\$ 40,321,441</u>	<u>\$ 31,614,858</u>

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2019 and 2018:

	<u>6/30/2019</u>	<u>6/30/2018</u>
Collective Deferred Outflows of Resources	4,684,852,302	5,396,431,901
Collective Deferred Inflows of Resources	7,646,736,226	4,672,602,040
Collective Net Pension Liability	19,689,501,539	23,278,401,588
School District's Portion	0.20479%	0.21276%

B. Teachers' Pension and Annuity Fund (TPAF)

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

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, 2019 (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 7.5% in State fiscal year 2018. 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 2018, 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, 2018 was \$275,156,859. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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, 2018, the State proportionate share of the TPAF net pension liability attributable to the School District was 0.4337201414%, which was an increase of 0.0078205536% from its proportion measured as of June 30, 2017.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (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 \$16,085,371 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, 2018 measurement date.

Actuarial Assumptions – The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.25%
Salary Increases:	
2011-2026	1.55% - 4.55%
Thereafter	2.00% - 5.45%
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, 2017 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, 2018) 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, 2019 (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>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
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/> <u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 4.86% as of June 30, 2018. 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 3.87% as of June 30, 2018, 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 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 – 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 4.86% 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, 2019 (continued)**

Note 8. Pension Plans (continued)

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

	1% Decrease <u>(3.86%)</u>	Current Discount Rate <u>(4.86%)</u>	1% Increase <u>(5.86%)</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>326,136,264</u>	<u>275,923,438</u>	<u>234,298,229</u>
	<u>\$ 326,136,264</u>	<u>\$ 275,923,438</u>	<u>\$ 234,298,229</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, 2019 and 2018:

	<u>6/30/2019</u>	<u>6/30/2018</u>
Collective Deferred Outflows of Resources	12,675,037,111	14,353,461,035
Collective Deferred Inflows of Resources	16,381,811,884	11,992,821,439
Collective Net Pension Liability	63,806,350,446	67,670,209,171
School District's Portion	0.43372%	0.42590%

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, 2019 (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, 2019 (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, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The total nonemployer OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2017. 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, 2017 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, 2019 (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, 2018 was \$257,842,473. The School District’s proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2018, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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, 2018, the State proportionate share of the OPEB Obligation attributable to the School District was 0.5591798%, which was a decrease of 0.005213% from its proportion measured as of June 30, 2017.

For the fiscal year ended June 30, 2019, the State of New Jersey recognized an OPEB expense in the amount of \$9,440,121 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, 2018 measurement date.

Healthcare Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.8% 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 prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven 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, 2018 was 3.87%. 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, 2018, 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, 2019 (continued)**

Note 9. Post-Retirement Benefits (continued)

	June 30, 2018		
	At 1% Decrease (2.87%)	At Discount Rate (3.87%)	At 1% Increase (4.87%)
State of New Jersey's Proportionate Share of Total Obligations Associated with the School District	\$ 374,498,849	\$ 257,842,473	\$ 270,900,088
State of New Jersey's Total Non- employer Liability	\$ 54,512,391,175	\$ 46,110,832,982	\$ 39,432,461,816

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, 2018, 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:

	June 30, 2018		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 261,837,402	\$ 257,842,473	\$ 389,444,482
State of New Jersey's Total Nonemployer OPEB Liability	\$ 38,113,289,045	\$ 46,110,832,982	\$ 56,687,891,003

* See Healthcare Cost Trend Assumptions for details of rates.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 9. Post-Retirement Benefits (continued)

Additional Information

Collective balances of the Local Group at June 30, 2018 are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in Proportion	\$ 1,377,313,892.00	\$(1,377,313,892.00)
Differences between Expected & Actual Experience	-	(4,476,086,167.00)
Change in Assumptions	-	(10,335,978,867.00)
Contributions Made in Fiscal Year Year Ending 2019 After June 30, 2018 Measurement Date **	TBD	-
	<u>\$ 1,377,313,892</u>	<u>\$ (16,189,378,926)</u>

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

Fiscal Year Ending June 30,	
2019	(1,825,218,593)
2020	(1,825,218,593)
2021	(1,825,218,593)
2022	(1,825,218,593)
2023	(1,825,218,593)
Thereafter	(5,685,972,069)
	<u>(14,812,065,034)</u>

** Employer Contributions made after June 30, 2019 are reported as a deferred outflow of resources, but are not amortized in expense.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (continued)**

Note 9. Post-Retirement Benefits (continued)

Plan Membership

At June 30, 2017, the Program membership consisted of the following:

	<u>June 30, 2017</u>
Active Plan Members	217,131.00
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	<u>145,050.00</u>
	<u><u>362,181.00</u></u>

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2019 (measurement date June 30, 2018) is as follows:

Total OPEB Liability

Service Cost	\$ 1,984,642,729
Interest Cost	1,970,236,232
Difference Between Expected & Actual Experience	(5,002,065,740)
Changes of Assumptions	(5,291,448,855)
Contributions: Member	42,614,005
Gross Benefit Payments	<u>(1,232,987,247)</u>
Net Change in Total OPEB Liability	(7,529,008,876)
Total OPEB Liability (Beginning)	<u>53,639,841,858</u>
Total OPEB Liability (Ending)	<u><u>\$ 46,110,832,982</u></u>
Total Covered Employee Payroll	\$ 13,640,275,833
Net OPEB Liability as a Percentage of Payroll	338%

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019 (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, 2019, the on-behalf payments for pension, social security, post-retirement medical costs, and long-term disability were \$8,628,470, \$3,082,760, \$3,913,861 and \$8,329, 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>
2018-2019	\$ 110,156	\$ 213,112	\$ 434,654
2017-2018	110,523	152,240	537,610
2016-2017	107,483	48,646	579,327

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, 2019 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, 2019 (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, 2019, the liability for compensated absences reported on the government-wide Statement of Net Position was \$1,199,840.

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, 2019 (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, 2019 (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, 2019 (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, 2019 was \$0.

Note 18. Fund Balances

General Fund – Of the \$15,853,328 General Fund fund balance at June 30, 2019, \$2,229,563 has been restricted for the Capital Reserve Account; \$525,000 has been restricted for Capital Reserve - Designated for Subsequent Year’s Expenditures; \$6,361,900 has been restricted for the Maintenance Reserve Account; \$508,100 has been restricted for Maintenance Reserve – Designated for Subsequent Year’s Expenditures; \$6,514,521 has been restricted for the Impact Aid Reserve Account; \$250,000 has been restricted for the Impact Aid Reserve – Designated for Subsequent Year’s Expenditures; \$219,489 has been assigned to other purposes; \$3,475,000 has been assigned for Designated for Subsequent Year’s Expenditures; and (\$4,230,245) has been unassigned.

Capital Projects Fund – Of the \$2,790,996 Capital Projects Fund fund balance at June 30, 2019, \$2,790,996 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 \$4,230,245 in the General Fund and \$219,964 in the Special Revenue Fund as of June 30, 2019 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, 2019 (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 \$4,230,245 and \$219,964 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 \$51,350,076 at June 30, 2019. 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, 2019. 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 four years. Total lease payments made during the year ended June 30, 2019 amounted to \$88,091. Future minimum lease payments are as follows:

Fiscal Year Ending <u>June 30,</u>	
2020	\$ 88,091
2021	88,091
2022	88,091
2023	<u>88,091</u>
Total Minimum Lease Payments	352,364
Less: Amount Representing Interest	<u>(16,855)</u>
Present Value of Minimum Lease Payments	<u>\$ 335,509</u>

Note 22. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2019 and December 14, 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.

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REQUIRED SUPPLEMENTARY INFORMATION - PART II

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C. Budgetary Comparison Schedules

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Revenues:					
Local Sources:					
Local Tax Levy	\$ 14,347,611	\$ -	\$ 14,347,611	\$ 14,347,611	\$ -
Tuition	200,000	-	200,000	184,145	(15,855)
Transportation	-	-	-	10,096	10,096
Interest Earned on Maintenance Reserve	-	-	-	-	-
Interest Earned on Capital Reserve	-	-	-	-	-
Miscellaneous	610,040	-	610,040	389,386	(220,654)
Total Local Sources	15,157,651	-	15,157,651	14,931,238	(226,413)
State Sources:					
Categorical Special Education Aid	3,488,912	-	3,488,912	3,488,912	-
Equalization Aid	44,597,100	-	44,597,100	44,597,100	-
Categorical Security Aid	1,398,487	-	1,398,487	1,398,487	-
Adjustment Aid	30,720,239	-	30,720,239	28,749,666	(1,970,573)
Categorical Transportation Aid	2,481,707	-	2,481,707	2,481,707	-
School Choice Aid	61,833	-	61,833	61,833	-
Extraordinary Aid	112,368	-	112,368	580,237	467,869
Nonpublic Transportation Aid	-	-	-	19,430	19,430
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	3,913,861	3,913,861
Normal Pension Contributions	-	-	-	8,628,470	8,628,470
Long-Term Disability Insurance	-	-	-	8,329	8,329
Reimbursed TPAF Social Security Contributions	-	-	-	3,082,760	3,082,760
Total State Sources	82,860,646	-	82,860,646	97,010,792	14,150,146
Federal Sources:					
Impact Aid	1,500,000	-	1,500,000	2,411,508	911,508
Medicaid Reimbursement	170,911	-	170,911	349,023	178,112
Total Federal Services	1,670,911	-	1,670,911	2,760,531	1,089,620
Total Revenues	\$ 99,689,208	\$ -	\$ 99,689,208	\$ 114,702,561	\$ 15,013,353
Expenditures:					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 1,600,435	\$ (121,287)	\$ 1,479,148	\$ 1,471,701	\$ 7,447
Grades 1 - 5	9,807,181	394,099	10,201,280	10,146,896	54,384
Grades 6 - 8	3,951,605	1,554,494	5,506,099	5,490,454	15,645
Grades 9 - 12	6,545,667	(213,081)	6,332,586	6,237,819	94,767
Regular Programs - Home Instruction:					
Salaries of Teachers	180,000	11,465	191,465	191,464	1
Purchased Professional/Educational Services	20,000	15,000	35,000	21,676	13,324
Other Purchased Services	6,000	-	6,000	5,221	779
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	699,143	(79,808)	619,335	605,686	13,649
Unused Vacation Payment to to Terminated/Retired Employees	-	1,834	1,834	1,834	-
Purchased Professional/Educational Services	485,505	(124,467)	361,038	220,336	140,702
Purchased Technical Services	225,000	-	225,000	209,585	15,415
Other Purchased Services	159,212	7,258	166,470	46,465	120,005
General Supplies	968,724	14,792	983,516	730,655	252,861
Textbooks	825,241	(12,185)	813,056	366,739	446,317
Other Objects	91,547	1,221	92,768	61,828	30,940
Total Regular Programs - Instruction	25,565,260	1,449,335	27,014,595	25,808,359	1,206,236

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Learning and/or Language Disabilities:					
Salaries of Teachers	150,283	27,757	178,040	177,038	1,002
Other Salaries for Instruction	183,235	(16,397)	166,838	166,055	783
Purchased Professional/ Educational Services	264	52,174	52,438	51,340	1,098
Other Purchased Services	1,202	-	1,202	-	1,202
General Supplies	13,910	(3,580)	10,330	6,561	3,769
Textbooks	2,500	(2,500)	-	-	-
Other Objects	500	-	500	-	500
Total Learning and/or Language Disabilities	351,894	57,454	409,348	400,994	8,354
Multiple Disabilities:					
Salaries of Teachers	1,072,561	(23,408)	1,049,153	1,049,142	11
Other Salaries for Instruction	878,800	58,118	936,918	934,816	2,102
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	3,350	(1,008)	2,342	353	1,989
General Supplies	35,264	(3,568)	31,696	26,393	5,303
Textbooks	6,951	(5,489)	1,462	1,462	-
Other Objects	2,550	2,250	4,800	2,620	2,180
Total Multiple Disabilities	1,999,476	26,895	2,026,371	2,014,786	11,585
Resource Room:					
Salaries of Teachers	5,495,727	278,774	5,774,501	5,769,215	5,286
Other Salaries for Instruction	1,054,582	(186,420)	868,162	845,737	22,425
Purchased Professional Services	10,027	-	10,027	4,800	5,227
Other Purchased Services	9,845	(1)	9,844	5,182	4,662
General Supplies	35,727	(5,668)	30,059	23,303	6,756
Textbooks	11,284	(10,818)	466	-	466
Other Objects	500	-	500	-	500
Total Resource Room	6,617,692	75,867	6,693,559	6,648,237	45,322
Preschool Disabilities - Full Time:					
Salaries of Teachers	22,090	596	22,686	21,684	1,002
Other Salaries for Instruction	16,820	(4,572)	12,248	11,743	505
Other Purchased Services	750	-	750	275	475
General Supplies	8,500	(5,608)	2,892	2,697	195
Total Preschool Handicapped - Full Time	48,160	(9,584)	38,576	36,399	2,177
Total Special Education	9,017,222	150,632	9,167,854	9,100,416	67,438
Basic Skills/Remedial:					
Salaries of Teachers	1,110,230	(40,367)	1,069,863	1,066,172	3,691
Other Salaries for Instruction	295,898	(4,431)	291,467	291,209	258
General Supplies	1,000	-	1,000	-	1,000
Total Basic Skills/Remedial	1,407,128	(44,798)	1,362,330	1,357,381	4,949
Bilingual Education:					
Salaries of Teachers	291,812	10,487	302,299	291,310	10,989
Total Bilingual Education	291,812	10,487	302,299	291,310	10,989

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Vocational Programs - Local Instruction:					
Other Purchased Services	3,800	-	3,800	2,099	1,701
General Supplies	4,371	-	4,371	1,871	2,500
Total Vocational Programs-Local Instruction	8,171	-	8,171	3,970	4,201
School Sponsored Cocurricular Activities:					
Salaries	328,870	48,025	376,895	371,044	5,851
Purchased Services	10,200	-	10,200	5,453	4,747
Total School Sponsored Cocurricular Activities	339,070	48,025	387,095	376,497	10,598
School Sponsored Athletics - Instruction:					
Salaries	332,000	-	332,000	329,182	2,818
Purchased Services	124,463	-	124,463	87,483	36,980
Supplies and Materials	75,000	-	75,000	64,780	10,220
Total School Sponsored Athletics - Instruction	531,463	-	531,463	481,445	50,018
Before/After School Programs:					
Salaries	192,652	14,808	207,460	138,528	68,932
Other Salaries for Instruction	1,000	(1,000)	-	-	-
Total Before/After School Programs	193,652	13,808	207,460	138,528	68,932
Summer School - Instruction:					
Salaries	132,289	24,686	156,975	132,317	24,658
Salaries of Principals & Assistant Principals	12,054	(3,054)	9,000	9,000	-
Total Summer School - Instruction	144,343	21,632	165,975	141,317	24,658
Total - Instruction	37,498,121	1,649,121	39,147,242	37,699,223	1,448,019
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - State Regular	185,075	5,652	190,727	173,325	17,402
Tuition to Other LEA's - State Special	-	46,476	46,476	45,612	864
Tuition to County Vocational School District - Regular	799,096	31,370	830,466	830,466	-
Tuition to County Vocational School District - Special	134,289	(33,063)	101,226	92,274	8,952
Tuition to CSSD & Regional Day School	1,682,993	213,976	1,896,969	1,864,611	32,358
Tuition to Private Schools for the Handicapped - State	1,371,120	(403,738)	967,382	967,381	1
Tuition - State Facilities	167,206	-	167,206	167,206	-
Tuition - Other	368,619	99,989	468,608	410,506	58,102
Total Undistributed Expenditures - Instruction	4,708,398	(39,338)	4,669,060	4,551,381	117,679
Attendance & Social Work Services:					
Salaries	185,504	(53,589)	131,915	124,713	7,202
Salaries of Family Liaisons & Comm. Parent Inv. Specialists	32,603	82,213	114,816	114,816	-
Total Attendance & Social Work Services	218,107	28,624	246,731	239,529	7,202

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Health Services:					
Salaries	943,380	11,401	954,781	926,819	27,962
Purchased Professional&Technical Services	40,200	(5,717)	34,483	21,643	12,840
Other Purchased Services	564,525	18,617	583,142	448,374	134,768
Supplies and Materials	49,454	(14,304)	35,150	21,396	13,754
Total Health Services	1,597,559	9,997	1,607,556	1,418,232	189,324
Other Support Services - Students - Related Services:					
Salaries	852,509	27,392	879,901	879,900	1
Purchased Technical Services	128,127	43,283	171,410	133,827	37,583
Supplies and Materials	11,000	(6,000)	5,000	4,959	41
Total Other Support Services - Students - Related - Services	991,636	64,675	1,056,311	1,018,686	37,625
Other Support Services - Students - Extra Services: Purchased Professional/Educational Services	1,315,000	402,776	1,717,776	1,671,477	46,299
Total Other Support Services - Students - Extra Services	1,315,000	402,776	1,717,776	1,671,477	46,299
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	1,327,603	156,292	1,483,895	1,473,032	10,863
Purchased Professional/Educational Services	44,500	(860)	43,640	29,274	14,366
Purchased Technical Services	1,500	-	1,500	-	1,500
Other Purchased Services	5,675	-	5,675	2,638	3,037
Supplies and Materials	32,131	(3,110)	29,021	11,883	17,138
Total Other Support Services - Students - Regular	1,411,409	152,322	1,563,731	1,516,827	46,904
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	2,589,880	(148,964)	2,440,916	2,426,780	14,136
Salaries of Secretarial & Clerical Assistants	384,233	1,648	385,881	385,425	456
Purchased Professional/ Educational Services	-	969	969	-	969
Miscellaneous Purchased Services	24,500	(8,285)	16,215	8,174	8,041
Supplies and Materials	65,000	(32,690)	32,310	19,909	12,401
Total Other Support Services - Students - Special - Services	3,063,613	(187,322)	2,876,291	2,840,288	36,003
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	1,086,248	(49,305)	1,036,943	1,036,942	1
Salaries of Other Professional Staff	196,392	(23,819)	172,573	67,777	104,796
Salaries of Secretarial & Clerical Assistants	142,867	931	143,798	143,798	-
Unused Vacation Pay to Term./Retired Staff	-	-	-	-	-
Salaries of Facilitators, Math & Literacy	59,114	73,716	132,830	132,829	1
Purchased Professional/Educational Services	318,000	(25,958)	292,042	261,396	30,646
Other Purchased Services	19,300	55,000	74,300	6,652	67,648
Supplies and Materials	71,100	(17,613)	53,487	29,654	23,833
Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,893,021	12,952	1,905,973	1,679,048	226,925

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	1,413,916	(81,950)	1,331,966	1,330,712	1,254
Salaries of Technology Coordinators	116,400	(27,265)	89,135	87,297	1,838
Purchased Professional&Technical Services	305,146	149,435	454,581	449,195	5,386
Other Purchased Services	36,475	(7,324)	29,151	24,603	4,548
Supplies and Materials	1,401,948	(144,608)	1,257,340	1,086,975	170,365
Total Educational Media Services/ School Library	3,273,885	(111,712)	3,162,173	2,978,782	183,391
Instructional Staff Training Services:					
Purchased Professional/Educational Services	10,000	-	10,000	-	10,000
Total Instructional Staff Training Services	10,000	-	10,000	-	10,000
Support Services General Administration:					
Salaries	230,209	7,528	237,737	237,737	-
Legal Services	118,750	47,935	166,685	161,281	5,404
Audit Fees	45,000	138	45,138	45,138	-
Architectural/Engineering Fees	76,000	(41,161)	34,839	21,134	13,705
Other Purchased Professional Services	75,800	18,765	94,565	83,174	11,391
Telephone/Communications	198,000	182,452	380,452	376,370	4,082
BOE Other Purchased Services	4,000	3,603	7,603	7,448	155
Other Purchased Services	196,409	2,700	199,109	198,455	654
General Supplies	4,500	4,752	9,252	9,251	1
Judgments Against School District	10,000	-	10,000	10,000	-
BOE Membership Dues & Fees	27,000	(1,579)	25,421	25,421	-
Total Support Services General Administration	985,668	225,133	1,210,801	1,175,409	35,392
Support Services School Administration:					
Salaries of Principals&Assistant Principals	1,943,641	(23,697)	1,919,944	1,913,589	6,355
Salaries of Secretarial & Clerical Assistants	876,961	(1,099)	875,862	873,571	2,291
Other Salaries	296,857	(12,343)	284,514	284,452	62
Unused Vacation Pay to Term./Retired Staff	4,354	42,288	46,642	46,641	1
Other Purchased Services	9,760	(587)	9,173	1,406	7,767
Supplies and Materials	29,182	(7,960)	21,222	8,297	12,925
Total Support Services School Administration	3,160,755	(3,398)	3,157,357	3,127,956	29,401
Central Services:					
Salaries	1,067,926	(68,183)	999,743	999,741	2
Purchased Professional Services	49,500	14,200	63,700	54,897	8,803
Purchased Technical Services	25,000	(2,000)	23,000	22,090	910
Other Purchased Services	18,000	(6,200)	11,800	8,986	2,814
Supplies and Materials	111,000	(36,562)	74,438	62,626	11,812
Expenditures	68,300	(2,500)	65,800	61,728	4,072
Total Central Services	1,339,726	(101,245)	1,238,481	1,210,068	28,413
Administrative Information Technology:					
Salaries	519,950	(92,806)	427,144	427,144	-
Unused Vacation Pay to Term./Retired Staff	-	9,140	9,140	9,140	-
Purchased Technical Services	157,018	63,904	220,922	215,162	5,760
Total Administrative Information Technology	676,968	(19,762)	657,206	651,446	5,760

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Allowable Maintenance for School Facilities:					
Cleaning, Repair & Maintenance Services	14,470	(14,470)	-	-	-
Total Allowable Maintenance for School Facilities	14,470	(14,470)	-	-	-
Custodial Services:					
Salaries	3,607,019	(197,343)	3,409,676	3,379,429	30,247
Unused Vacation Pay to Term./Retired Staff	4,189	20,185	24,374	24,374	-
Purchased Professional&Technical Services	48,000	(25,000)	23,000	7,166	15,834
Cleaning, Repair & Maintenance Services	869,600	4,501	874,101	774,518	99,583
Other Purchased Property Services	122,500	-	122,500	118,188	4,312
Insurance	546,862	(6,346)	540,516	540,516	-
Miscellaneous Purchased Services	3,500	-	3,500	630	2,870
General Supplies	737,860	(56,704)	681,156	632,489	48,667
Energy (Electricity)	1,166,906	51,775	1,218,681	1,218,680	1
Energy (Gas)	360,000	124,389	484,389	484,389	-
Other Objects	24,000	(5,155)	18,845	11,450	7,395
Total Custodial Services	7,490,436	(89,698)	7,400,738	7,191,829	208,909
Care & Upkeep of Grounds:					
Salaries	145,121	4,590	149,711	140,395	9,316
Total Care and Upkeep of Grounds	145,121	4,590	149,711	140,395	9,316
Security:					
Salaries	1,054,986	73,334	1,128,320	1,107,284	21,036
Purchased Professional&Technical Services	70,207	5,130	75,337	69,210	6,127
General Supplies	31,000	(1,798)	29,202	20,042	9,160
Total Security	1,156,193	76,666	1,232,859	1,196,536	36,323
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home & School) - Regular	2,090,114	5,742	2,095,856	2,077,984	17,872
Salaries for Pupil Transportation (Between Home & School) - Special Education	1,141,435	(169,155)	972,280	972,279	1
Cleaning, Repair & Maintenance Services	170,000	(20,000)	150,000	138,312	11,688
Contracted Services (Between Home & School) Vendors	575,000	111,750	686,750	650,899	35,851
Contracted Services (Aid in Lieu of Payments) - Nonpublic Schools	90,000	-	90,000	75,500	14,500
Miscellaneous Purchased Services - Transportation	99,697	59,238	158,935	146,479	12,456
Supplies and Materials	810,000	(55,717)	754,283	686,151	68,132
Miscellaneous Expenditures	2,500	-	2,500	556	1,944
Total Student Transportation Services	4,986,389	(68,142)	4,918,247	4,748,160	170,087
Unallocated Benefits Employee Benefits:					
Social Security	1,819,751	-	1,819,751	1,698,251	121,500
PERS Contributions	2,204,410	(142,778)	2,061,632	2,045,632	16,000
DCRP Contributions	71,400	-	71,400	66,002	5,398
Workmen's Compensation	988,256	(3,956)	984,300	970,418	13,882
Health Benefits	20,318,902	(1,443,487)	18,875,415	17,153,109	1,722,306
Tuition Reimbursements	130,000	(15,000)	115,000	92,722	22,278
Medical Waivers	112,248	-	112,248	98,333	13,915
Unused Vacation Pay to Term./Retired Staff	338,804	9,946	348,750	348,749	1
Total Unallocated Benefits - Employee Benefits	25,983,771	(1,595,275)	24,388,496	22,473,216	1,915,280

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	3,913,861	(3,913,861)
Normal Pension Contributions	-	-	-	8,628,470	(8,628,470)
Long-Term Disability Insurance	-	-	-	8,329	(8,329)
Reimbursed TPAF Social Security Contributions	-	-	-	3,082,760	(3,082,760)
Total Undistributed Expenditures	64,422,125	(1,252,627)	63,169,498	75,462,685	(12,293,187)
Total Expenditures - Current Expense	101,920,246	396,494	102,316,740	113,161,908	(10,845,168)
Capital Outlay:					
Interest Deposit on Maintenance Reserve	-	-	-	-	-
Interest Deposit on Capital Reserve	-	-	-	-	-
Equipment:					
Regular Programs - Instruction:					
Grades 1 - 5	-	5,519	5,519	-	5,519
Undistributed Expenditures:					
Instruction	-	11,800	11,800	11,800	-
Support Services-Related	-	4,794	4,794	4,646	148
Support Services-Student	-	12,980	12,980	9,135	3,845
Other Support Services - Instructional Staff	48,100	(25,749)	22,351	2,350	20,001
Custodial Services	120,500	(7,782)	112,718	112,707	11
Security	20,000	(20,000)	-	-	-
Student Transportation:					
Non-Instructional Transportation	20,000	(14,654)	5,346	-	5,346
School Bus - Regular	85,000	-	85,000	84,544	456
School Bus - Special	155,000	(23,100)	131,900	126,521	5,379
Total Equipment	448,600	(56,192)	392,408	351,703	40,705
Facilities Acquisition & Construction Services:					
Construction Services	-	61,361	61,361	-	61,361
Total Facilities Acquisition & Construction Services	-	61,361	61,361	-	61,361
Total Capital Outlay	448,600	5,169	453,769	351,703	102,066
Total Expenditures	102,368,846	401,663	102,770,509	113,513,611	(10,743,102)
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures Before Other Financing Sources(Uses)	(2,679,638)	(401,663)	(3,081,301)	1,188,950	4,270,251
Other Financing Sources/(Uses):					
Transfer to Capital Projects	-	-	-	-	-
Operating Transfer Out - Charter Schools	-	-	-	-	-
Operating Transfer Out - Special Revenue	(490,506)	-	(490,506)	-	490,506
Operating Transfer Out - Bakery/Catering Program	-	-	-	-	-
Operating Transfer Out - Capital Projects	(6,214,000)	-	(6,214,000)	(3,646,646)	2,567,354
Operating Transfer In - Capital Projects	-	-	-	125,956	125,956
Operating Transfer In-Contribution to Whole School Reform	56,198,922	(597,309)	55,601,613	54,631,554	(970,059)
Operating Transfer Out - Contribution to Whole School Reform	(56,230,324)	628,259	(55,602,065)	(54,631,554)	970,511
Total Other Financing Sources/(Uses)	(6,735,908)	30,950	(6,704,958)	(3,520,690)	3,184,268

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures	(9,415,546)	(370,713)	(9,786,259)	(2,331,740)	7,454,519
Fund Balances, July 1	26,063,056	-	26,063,056	26,063,056	-
Fund Balances, June 30	<u>\$ 16,647,510</u>	<u>\$ (370,713)</u>	<u>\$ 16,276,797</u>	<u>\$ 23,731,316</u>	<u>\$ 7,454,519</u>

RECAPITULATION OF FUND BALANCE:

Restricted Fund Balance:	
Maintenance Reserve	\$ 6,361,900
Maintenance Reserve - Designated for Subsequent Year's Expenditures	508,100
Capital Reserve	2,229,563
Capital Reserve - Designated for Subsequent Year's Expenditures	525,000
Impact Aid - Designated for Subsequent Year's Expenditures	250,000
Reserve for Impact Aid	6,514,521
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	3,475,000
Year-End Encumbrances	216,469
Unassigned Fund Balance	<u>3,650,763</u>
Subtotal	<u>23,731,316</u>
Reconciliation to Governmental Funds Statements (GAAP):	
Last Two State Aid Payments Not Recognized on GAAP Basis	<u>(7,887,584)</u>
Fund Balance per Governmental Funds (GAAP)	<u><u>\$ 15,843,732</u></u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	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	\$ 14,347,611	\$ -	\$ 14,347,611	\$ -	\$ -	\$ 14,347,611	\$ 14,347,611	\$ -	\$ 14,347,611	\$ 14,347,611	\$ -	\$ 14,347,611
Tuition	200,000	-	200,000	-	-	200,000	200,000	-	200,000	184,145	-	184,145
Transportation Fees From Other LEAs	-	-	-	-	-	-	-	-	-	10,096	-	10,096
Interest Earned on Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earned on Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	610,040	-	610,040	-	-	610,040	610,040	-	610,040	389,386	-	389,386
Total Local Sources	15,157,651	-	15,157,651	-	-	15,157,651	15,157,651	-	15,157,651	14,931,238	-	14,931,238
State Sources:												
Categorical Special Education Aid	3,488,912	-	3,488,912	-	-	3,488,912	3,488,912	-	3,488,912	3,488,912	-	3,488,912
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	1,398,487	-	1,398,487	-	-	1,398,487	1,398,487	-	1,398,487	1,398,487	-	1,398,487
Adjustment Aid	30,720,239	-	30,720,239	-	-	30,720,239	30,720,239	-	30,720,239	28,749,666	-	28,749,666
Categorical Transportation Aid	2,481,707	-	2,481,707	-	-	2,481,707	2,481,707	-	2,481,707	2,481,707	-	2,481,707
School Choice Aid	61,833	-	61,833	-	-	61,833	61,833	-	61,833	61,833	-	61,833
PARCC Readiness Aid	-	-	-	-	-	-	-	-	-	-	-	-
Per Pupil Growth Aid	-	-	-	-	-	-	-	-	-	-	-	-
Professional Learning Community Aid	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Aid	112,368	-	112,368	-	-	112,368	112,368	-	112,368	580,237	-	580,237
Nonpublic Transportation Aid	-	-	-	-	-	-	-	-	-	19,430	-	19,430
Lead Testing for Schools Aid	-	-	-	-	-	-	-	-	-	-	-	-
Nonbudgeted:	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAF:												
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,913,861	-	3,913,861
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	8,628,470	-	8,628,470
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	8,329	-	8,329
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,082,760	-	3,082,760
Total State Sources	82,860,646	-	82,860,646	-	-	82,860,646	82,860,646	-	82,860,646	97,010,792	-	97,010,792
Federal Sources:												
PL 81-874 Impact Aid	1,500,000	-	1,500,000	-	-	1,500,000	1,500,000	-	1,500,000	2,411,508	-	2,411,508
Medicaid Reimbursement	170,911	-	170,911	-	-	170,911	170,911	-	170,911	349,023	-	349,023
Total Federal Services	1,670,911	-	1,670,911	-	-	1,670,911	1,670,911	-	1,670,911	2,760,531	-	2,760,531
Total Revenues	\$ 99,689,208	\$ -	\$ 99,689,208	\$ -	\$ -	\$ 99,689,208	\$ 99,689,208	\$ -	\$ 99,689,208	\$ 114,702,561	\$ -	\$ 114,702,561
Expenditures:												
Current Expense:												
Instruction - Regular Programs:												
Salaries of Teachers:												
Preschool/Kindergarten	\$ 27,317	\$ 1,573,118	\$ 1,600,435	\$ 33,741	\$ (155,028)	\$ (121,287)	\$ 61,058	\$ 1,418,090	\$ 1,479,148	\$ 57,448	\$ 1,414,253	\$ 1,471,701
Grades 1 - 5	226,567	9,580,614	9,807,181	143,471	250,628	394,099	370,038	9,831,242	10,201,280	339,001	9,807,895	10,146,896
Grades 6 - 8	105,035	3,846,570	3,951,605	13,685	1,540,809	1,554,494	118,720	5,387,379	5,506,099	114,335	5,376,119	5,490,454
Grades 9 - 12	194,109	6,351,558	6,545,667	5,618	(218,699)	(213,081)	199,727	6,132,859	6,332,586	118,621	6,119,198	6,237,819
Regular Programs - Home Instruction:												
Salaries of Teachers	180,000	-	180,000	11,465	-	11,465	191,465	-	191,465	191,464	-	191,464
Purchased Professional/Educational Services	20,000	-	20,000	15,000	-	15,000	35,000	-	35,000	21,676	-	21,676
Other Purchased Services	6,000	-	6,000	-	-	-	6,000	-	6,000	5,221	-	5,221

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	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	42,064	657,079	699,143	666	(80,474)	(79,808)	42,730	576,605	619,335	42,729	562,957	605,686
Unused Vacation Payment to Term/Retired Employees	-	-	-	1,834	1,834	1,834	-	-	1,834	-	-	1,834
Purchased Professional/Educational Services	424,500	61,005	485,505	(177,463)	52,996	(124,467)	247,037	114,001	361,038	116,981	103,355	220,336
Purchased Technical Services	225,000	-	225,000	-	-	-	225,000	-	225,000	209,585	-	209,585
Other Purchased Services	108,664	50,548	159,212	1,500	5,758	7,258	110,164	56,306	166,470	17,195	29,270	46,465
General Supplies	136,049	832,675	968,724	40,426	(25,634)	14,792	176,475	807,041	983,516	115,565	615,090	730,655
Textbooks	748,000	77,241	825,241	-	(12,185)	(12,185)	748,000	65,056	813,056	354,672	12,067	366,739
Other Objects	-	91,547	91,547	306	915	1,221	306	92,462	92,768	306	61,522	61,828
Total Regular Programs - Instruction	2,443,305	23,121,955	25,565,260	90,249	1,359,086	1,449,335	2,533,554	24,481,041	27,014,595	1,706,633	24,101,726	25,808,359
Learning and/or Language Disabilities:												
Salaries of Teachers	31,220	119,063	150,283	(2,161)	29,918	27,757	29,059	148,981	178,040	28,058	148,980	177,038
Other Salaries for Instruction	77,117	106,118	183,235	(16,862)	465	(16,397)	60,255	106,583	166,838	60,254	105,801	166,055
Purchased Professional/Educational Services	-	264	264	-	52,174	52,174	-	52,438	52,438	-	51,340	51,340
Other Purchased Services	750	452	1,202	-	452	1,202	750	452	1,202	-	-	-
General Supplies	-	13,910	13,910	-	(3,580)	(3,580)	-	10,330	10,330	-	6,561	6,561
Textbooks	-	2,500	2,500	-	(2,500)	(2,500)	-	-	-	-	-	-
Other Objects	-	500	500	-	-	-	-	500	500	-	-	-
Total Learning and/or Language Disabilities	109,087	242,807	351,894	(19,023)	76,477	57,454	90,064	319,284	409,348	88,312	312,682	400,994
Multiple Disabilities:												
Salaries of Teachers	37,685	1,034,876	1,072,561	(13,818)	(9,590)	(23,408)	23,867	1,025,286	1,049,153	23,866	1,025,276	1,049,142
Other Salaries for Instruction	11,014	867,786	878,800	22,147	35,971	58,118	33,161	903,757	936,918	33,160	901,656	934,816
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	2,000	1,350	3,350	(1,008)	(3,568)	(1,008)	992	1,350	2,342	-	353	353
General Supplies	-	35,264	35,264	-	(3,568)	(3,568)	-	31,696	31,696	-	26,393	26,393
Textbooks	-	6,951	6,951	-	(5,489)	(5,489)	-	1,462	1,462	-	1,462	1,462
Other Objects	-	2,550	2,550	-	2,250	2,250	-	4,800	4,800	-	2,620	2,620
Total Multiple Disabilities	50,699	1,948,777	1,999,476	7,321	19,574	26,895	58,020	1,968,351	2,026,371	57,026	1,957,760	2,014,786
Resource Room:												
Salaries of Teachers	108,859	5,386,868	5,495,727	25,001	253,773	278,774	133,860	5,640,641	5,774,501	133,858	5,635,357	5,769,215
Other Salaries for Instruction	34,589	1,019,993	1,054,582	(15,671)	(170,749)	(186,420)	18,918	849,244	868,162	17,981	827,756	845,737
Purchased Professional Services	-	10,027	10,027	-	-	-	-	10,027	10,027	-	4,800	4,800
Other Purchased Services	3,000	6,845	9,845	(1,000)	999	(1)	2,000	7,844	9,844	1,383	3,799	5,182
General Supplies	-	35,727	35,727	-	(5,668)	(5,668)	-	30,059	30,059	-	23,303	23,303
Textbooks	-	11,284	11,284	-	(10,818)	(10,818)	-	466	466	-	-	-
Other Objects	-	500	500	-	-	-	-	500	500	-	-	-
Total Resource Room	146,448	6,471,244	6,617,692	8,330	67,537	75,867	154,778	6,538,781	6,693,559	153,222	6,495,015	6,648,237
Preschool Disabilities - Full Time:												
Salaries of Teachers	22,090	-	22,090	(435)	1,031	596	21,655	1,031	22,686	20,654	1,030	21,684
Other Salaries for Instruction	16,820	-	16,820	(4,572)	-	(4,572)	12,248	-	12,248	11,743	-	11,743
Other Purchased Services	750	-	750	-	-	-	750	-	750	275	-	275
General Supplies	8,500	-	8,500	(5,608)	-	(5,608)	2,892	-	2,892	2,697	-	2,697
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Handicapped - Full Time	48,160	-	48,160	(10,615)	1,031	(9,584)	37,545	1,031	38,576	35,369	1,030	36,399
Total Special Education	354,394	8,662,828	9,017,222	(13,987)	164,619	150,632	340,407	8,827,447	9,167,854	333,929	8,766,487	9,100,416

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	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	1,110,230	1,110,230	1,110,230	3,515	(43,882)	(40,367)	3,515	1,066,348	1,069,863	-	1,066,172	1,069,172	Other Salaries for Instruction	292,911	295,898	295,898	14,248	(18,679)	(4,431)	17,235	274,232	291,467	16,982	274,227	291,209	General Supplies	1,000	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Total Basic Skills/Remedial	2,987	1,404,141	1,407,128	17,763	(62,561)	(44,798)	20,750	1,341,580	1,362,330	16,982	1,340,399	1,357,381	Bilingual Education:													Salaries of Teachers	291,812	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the												
Salaries of Teachers	1,110,230	1,110,230	1,110,230	3,515	(43,882)	(40,367)	3,515	1,066,348	1,069,863	-	1,066,172	1,069,172	Other Salaries for Instruction	292,911	295,898	295,898	14,248	(18,679)	(4,431)	17,235	274,232	291,467	16,982	274,227	291,209	General Supplies	1,000	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Total Basic Skills/Remedial	2,987	1,404,141	1,407,128	17,763	(62,561)	(44,798)	20,750	1,341,580	1,362,330	16,982	1,340,399	1,357,381	Bilingual Education:													Salaries of Teachers	291,812	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																									
Other Salaries for Instruction	292,911	295,898	295,898	14,248	(18,679)	(4,431)	17,235	274,232	291,467	16,982	274,227	291,209	General Supplies	1,000	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Total Basic Skills/Remedial	2,987	1,404,141	1,407,128	17,763	(62,561)	(44,798)	20,750	1,341,580	1,362,330	16,982	1,340,399	1,357,381	Bilingual Education:													Salaries of Teachers	291,812	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																						
General Supplies	1,000	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	Total Basic Skills/Remedial	2,987	1,404,141	1,407,128	17,763	(62,561)	(44,798)	20,750	1,341,580	1,362,330	16,982	1,340,399	1,357,381	Bilingual Education:													Salaries of Teachers	291,812	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																			
Total Basic Skills/Remedial	2,987	1,404,141	1,407,128	17,763	(62,561)	(44,798)	20,750	1,341,580	1,362,330	16,982	1,340,399	1,357,381	Bilingual Education:													Salaries of Teachers	291,812	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																
Bilingual Education:													Salaries of Teachers	291,812	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																													
Salaries of Teachers	291,812	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																										
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																							
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																				
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																	
Total Bilingual Education	-	291,812	291,812	-	10,487	10,487	-	302,299	302,299	-	291,310	291,310	Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																														
Vocational Programs - Local Instruction:													Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																											
Other Purchased Services	3,800	3,800	3,800	-	-	-	3,800	-	3,800	2,099	-	2,099	General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																								
General Supplies	4,371	4,371	4,371	-	-	-	4,371	-	4,371	1,871	-	1,871	Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																					
Total Vocational Programs - Local Instruction	8,171	-	8,171	-	-	-	8,171	-	8,171	3,970	-	3,970	School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																		
School Sponsored Cocurricular Activities:													Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																															
Salaries	-	328,870	328,870	1,201	46,824	48,025	1,201	375,694	376,895	890	370,154	371,044	Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																												
Purchased Services	10,200	-	10,200	-	-	-	10,200	-	10,200	5,453	-	5,453	Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																									
Total School Sponsored Cocurricular Activities	10,200	328,870	339,070	1,201	46,824	48,025	11,401	375,694	387,095	6,343	370,154	376,497	School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																						
School Sponsored Athletics - Instruction:													Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																			
Salaries	332,000	-	332,000	-	-	-	332,000	-	332,000	329,182	-	329,182	Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																
Purchased Services	124,463	-	124,463	-	-	-	124,463	-	124,463	87,483	-	87,483	Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																													
Supplies and Materials	75,000	-	75,000	-	-	-	75,000	-	75,000	64,780	-	64,780	Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																										
Total School Sponsored Athletics - Instruction	531,463	-	531,463	-	-	-	531,463	-	531,463	481,445	-	481,445	Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																							
Before/After School Programs:													Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																				
Salaries	-	192,652	192,652	-	14,808	14,808	-	207,460	207,460	-	138,528	138,528	Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																	
Other Salaries for Instruction	-	1,000	1,000	-	(1,000)	(1,000)	-	-	-	-	-	-	Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																														
Total Before/After School Programs	-	193,652	193,652	-	13,808	13,808	-	207,460	207,460	-	138,528	138,528	Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																											
Summer School - Instruction:													Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																								
Salaries	36,500	95,789	132,289	-	24,686	24,686	36,500	120,475	156,975	11,843	120,474	132,317	Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Principals & Assistant Principals	-	12,054	12,054	-	(3,054)	(3,054)	-	9,000	9,000	-	9,000	9,000	Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																		
Total Summer School - Instruction	36,500	107,843	144,343	-	21,632	21,632	36,500	129,475	165,975	11,843	129,474	141,317	Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																															
Total - Instruction	3,387,020	34,111,101	37,498,121	95,226	1,553,895	1,649,121	3,482,246	35,664,996	39,147,242	2,561,145	35,138,078	37,699,223	Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																												
Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Instruction:													Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Tuition to Other LEA's - State Regular	185,075	-	185,075	5,652	-	5,652	190,727	-	190,727	173,325	-	173,325	Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Tuition to Other LEA's - State Special	-	-	-	46,476	-	46,476	46,476	-	46,476	45,612	-	45,612	Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Tuition to County Vocational School District - Regular	799,096	-	799,096	31,370	-	31,370	830,466	-	830,466	830,466	-	830,466	Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Tuition to County Vocational School District - Special	134,289	-	134,289	(33,063)	-	(33,063)	101,226	-	101,226	92,274	-	92,274	Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Tuition to CSSD & Regional Day School	1,682,993	-	1,682,993	213,976	-	213,976	1,896,969	-	1,896,969	1,864,611	-	1,864,611	Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Tuition to Private Schools for the																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	ORIGINAL BUDGET				TRANSFERS				FINAL BUDGET				ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Handicapped - State	1,371,120	-	1,371,120	(403,738)	-	(403,738)	967,382	-	967,382	-	-	967,381	-	-	967,381
Tuition - State Facilities	167,206	-	167,206	-	-	-	167,206	-	167,206	-	-	167,206	-	-	167,206
Tuition - Other	368,619	-	368,619	99,989	-	99,989	468,608	-	468,608	-	-	410,506	-	-	410,506
Total Undistributed Expenditures - Instruction	4,708,398	-	4,708,398	(39,338)	-	(39,338)	4,669,060	-	4,669,060	-	-	4,551,381	-	-	4,551,381
Attendance & Social Work Services:															
Salaries	185,504	-	185,504	(53,589)	-	(53,589)	131,915	-	131,915	-	-	124,713	-	-	124,713
Salaries of Family Liaisons & Comm. Parent Inv. Specialists	32,603	-	32,603	82,213	-	82,213	114,816	-	114,816	-	-	114,816	-	-	114,816
Total Attendance & Social Work Services	218,107	-	218,107	28,624	-	28,624	246,731	-	246,731	-	-	239,529	-	-	239,529
Health Services:															
Salaries	108,338	835,042	943,380	7,696	3,705	11,401	116,034	838,747	954,781	111,505	815,314	926,819			
Purchased Professional & Technical Services	39,000	1,200	40,200	(7,000)	1,283	(5,717)	32,000	2,483	34,483	20,493	1,150	21,643			
Other Purchased Services	564,500	25	564,525	18,617	-	18,617	583,117	25	583,142	448,374	-	448,374			
Supplies and Materials	15,000	34,454	49,454	(11,795)	(2,509)	(14,304)	3,205	31,945	35,150	656	20,740	21,396			
Total Health Services	726,838	870,721	1,597,559	7,518	2,479	9,997	734,356	873,200	1,607,556	581,028	837,204	1,418,232			
Other Support Services - Students - Related Services:															
Salaries	852,509	-	852,509	27,392	-	27,392	879,901	-	879,901	879,900	-	879,900			
Purchased Technical Services	128,127	-	128,127	43,283	-	43,283	171,410	-	171,410	133,827	-	133,827			
Supplies and Materials	11,000	-	11,000	(6,000)	-	(6,000)	5,000	-	5,000	4,959	-	4,959			
Total Other Support Services - Students - Related - Services	991,636	-	991,636	64,675	-	64,675	1,056,311	-	1,056,311	1,018,686	-	1,018,686			
Other Support Services - Students - Extra Services:															
Purchased Professional/Educational Services	1,315,000	-	1,315,000	402,776	-	402,776	1,717,776	-	1,717,776	1,671,477	-	1,671,477			
Total Other Support Services - Students - Extra Services	1,315,000	-	1,315,000	402,776	-	402,776	1,717,776	-	1,717,776	1,671,477	-	1,671,477			
Other Support Services - Students - Regular:															
Salaries of Other Professional Staff	79,026	1,248,577	1,327,603	918	155,374	156,292	79,944	1,403,951	1,483,895	79,934	1,393,098	1,473,032			
Purchased Professional/Educational Services	42,000	2,500	44,500	(860)	-	(860)	41,140	2,500	43,640	29,274	-	29,274			
Purchased Technical Services	5,000	1,500	6,500	-	-	-	5,000	675	5,675	2,638	-	2,638			
Other Purchased Services	15,061	17,070	32,131	(3,110)	-	(3,110)	11,951	17,070	29,021	3,987	7,896	11,883			
Supplies and Materials															
Total Other Support Services - Students - Regular	141,087	1,270,322	1,411,409	(3,052)	155,374	152,322	138,035	1,425,696	1,563,731	115,833	1,400,994	1,516,827			

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Other Support Services - Students - Special Services:												
Salaries of Other Professional Staff	2,589,880	-	2,589,880	(148,964)	-	(148,964)	2,440,916	-	2,440,916	2,426,780	-	2,426,780
Salaries of Secretarial & Clerical Assistants	384,233	-	384,233	1,648	-	385,881	385,881	-	385,881	385,425	-	385,425
Purchased Professional/Educational Services	-	-	-	969	-	969	969	-	969	-	-	-
Miscellaneous Purchased Services	24,500	-	24,500	(8,285)	-	(8,285)	16,215	-	16,215	8,174	-	8,174
Supplies and Materials	65,000	-	65,000	(32,690)	-	(32,690)	32,310	-	32,310	19,909	-	19,909
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Students - Special Services	3,063,613	-	3,063,613	(187,322)	-	(187,322)	2,876,291	-	2,876,291	2,840,288	-	2,840,288
Support Services - Instruction Staff:												
Salaries of Supervisors of Instruction	1,086,248	-	1,086,248	(49,305)	-	(49,305)	1,036,943	-	1,036,943	1,036,942	-	1,036,942
Salaries of Other Professional Staff	60,892	135,500	196,392	(23,819)	-	(23,819)	37,073	135,500	172,573	10,056	57,721	67,777
Salaries of Secretarial & Clerical Assistants	142,867	-	142,867	931	-	931	143,798	-	143,798	143,798	-	143,798
Salaries of Facilitators, Math & Literacy	59,114	-	59,114	73,716	-	73,716	132,830	-	132,830	132,829	-	132,829
Purchased Professional/Educational Services	318,000	-	318,000	(25,958)	-	(25,958)	292,042	-	292,042	261,396	-	261,396
Other Purchased Services	19,300	-	19,300	55,000	-	55,000	74,300	-	74,300	6,652	-	6,652
Supplies and Materials	55,000	16,100	71,100	(16,791)	(822)	(17,613)	38,209	15,278	53,487	20,576	9,078	29,654
Total Support Services - Instructional Staff	1,741,421	151,600	1,893,021	13,774	(822)	12,952	1,755,195	150,778	1,905,973	1,612,249	66,799	1,679,048
Educational Media Services/School Library:												
Salaries	313,620	1,100,296	1,413,916	12,051	(94,001)	(81,950)	325,671	1,006,295	1,331,966	325,069	1,005,643	1,330,712
Salaries of Technology Coordinators	116,400	-	116,400	(27,265)	-	(27,265)	89,135	-	89,135	87,297	-	87,297
Purchased Professional & Technical Services	304,085	1,061	305,146	149,435	-	149,435	453,520	1,061	454,581	449,195	-	449,195
Other Purchased Services	18,200	18,275	36,475	(15,915)	8,591	(7,324)	2,285	26,866	29,151	1,580	23,023	24,603
Supplies and Materials	1,189,521	212,427	1,401,948	(122,379)	(22,229)	(144,608)	1,067,142	190,198	1,257,340	1,005,702	81,273	1,086,975
Total Educational Media Services/School Library	1,941,826	1,332,059	3,273,885	(4,073)	(107,639)	(111,712)	1,937,753	1,224,420	3,162,173	1,868,843	1,109,939	2,978,782
Instructional Staff Training Services:												
Purchased Professional/Educational Services	-	10,000	10,000	-	-	-	-	10,000	10,000	-	-	-
Total Instructional Staff Training Services	-	10,000	10,000	-	-	-	-	10,000	10,000	-	-	-
Support Services General Administration:												
Salaries	230,209	-	230,209	7,528	-	7,528	237,737	-	237,737	237,737	-	237,737
Legal Services	118,750	-	118,750	47,935	-	47,935	166,685	-	166,685	161,281	-	161,281
Audit Fees	45,000	-	45,000	138	-	138	45,138	-	45,138	45,138	-	45,138
Architectural/Engineering Fees	76,000	-	76,000	(41,161)	-	(41,161)	34,839	-	34,839	21,134	-	21,134
Other Purchased Professional Services	75,800	-	75,800	18,765	-	18,765	94,565	-	94,565	83,174	-	83,174
Telephone/Communications	198,000	-	198,000	182,452	-	182,452	380,452	-	380,452	376,370	-	376,370
BOE Other Purchased Services	4,000	-	4,000	3,603	-	3,603	7,603	-	7,603	7,448	-	7,448
Other Purchased Services	196,409	-	196,409	2,700	-	2,700	199,109	-	199,109	198,455	-	198,455
General Supplies	4,500	-	4,500	4,752	-	4,752	9,252	-	9,252	9,251	-	9,251
Judgements Against School District	10,000	-	10,000	-	-	-	10,000	-	10,000	10,000	-	10,000
BOE Membership Dues & Fees	27,000	-	27,000	(1,579)	-	(1,579)	25,421	-	25,421	25,421	-	25,421
Total Support Services General Administration	985,668	-	985,668	225,133	-	225,133	1,210,801	-	1,210,801	1,175,409	-	1,175,409

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	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	5,000	1,938,641	1,943,641	5,150	(28,847)	(23,697)	10,150	1,909,794	1,919,944	10,150	1,903,439	1,913,589
Salaries of Secretarial & Clerical Assistants	42,925	834,036	876,961	12,302	(13,401)	(1,099)	55,227	820,635	875,862	55,227	818,344	873,571
Other Salaries	1,008	295,849	296,857	2,646	(14,989)	(12,343)	3,654	280,860	284,514	3,648	280,804	284,452
Unused Vacation Pay to Term./Retired Staff	4,354	-	4,354	42,288	-	42,288	46,642	-	46,642	46,641	-	46,641
Other Purchased Services	750	9,010	9,760	-	(587)	(587)	750	8,423	9,173	574	832	1,406
Supplies and Materials	-	29,182	29,182	-	(7,960)	(7,960)	-	21,222	21,222	-	8,297	8,297
Total Support Services School Administration	54,037	3,106,718	3,160,755	62,386	(65,784)	(3,398)	116,423	3,040,934	3,157,357	116,240	3,011,716	3,127,956
Central Services:												
Salaries	1,067,926	-	1,067,926	(68,183)	-	(68,183)	999,743	-	999,743	999,741	-	999,741
Purchased Professional Services	49,500	-	49,500	14,200	-	14,200	63,700	-	63,700	54,897	-	54,897
Purchased Technical Services	25,000	-	25,000	(2,000)	-	(2,000)	23,000	-	23,000	22,090	-	22,090
Other Purchased Services	18,000	-	18,000	(6,200)	-	(6,200)	11,800	-	11,800	8,986	-	8,986
Supplies and Materials	111,000	-	111,000	(36,562)	-	(36,562)	74,438	-	74,438	62,626	-	62,626
Miscellaneous Expenditures	68,300	-	68,300	(2,500)	-	(2,500)	65,800	-	65,800	61,728	-	61,728
Total Central Services	1,339,726	-	1,339,726	(101,245)	-	(101,245)	1,238,481	-	1,238,481	1,210,068	-	1,210,068
Administrative Information Technology:												
Salaries	519,950	-	519,950	(92,806)	-	(92,806)	427,144	-	427,144	427,144	-	427,144
Unused Vacation Pay to Term./Retired Staff	157,018	-	157,018	63,904	-	63,904	9,140	-	9,140	9,140	-	9,140
Purchased Technical Services	676,968	-	676,968	(19,762)	-	(19,762)	220,922	-	220,922	215,162	-	215,162
Total Administrative Information Technology	1,353,936	-	1,353,936	(48,664)	-	(48,664)	667,106	-	667,106	651,446	-	651,446
Allowable Maintenance for School Facilities:												
Salaries	14,470	-	14,470	(14,470)	-	(14,470)	-	-	-	-	-	-
Cleaning, Repair & Maintenance Services	14,470	-	14,470	(14,470)	-	(14,470)	-	-	-	-	-	-
Total Allowable Maintenance for School Facilities	28,940	-	28,940	(28,940)	-	(28,940)	-	-	-	-	-	-
Custodial Services:												
Salaries	3,607,019	-	3,607,019	(197,343)	-	(197,343)	3,409,676	-	3,409,676	3,379,429	-	3,379,429
Unused Vacation Pay to Term./Retired Staff	4,189	-	4,189	20,185	-	20,185	24,374	-	24,374	24,374	-	24,374
Purchased Professional & Technical Services	48,000	-	48,000	(25,000)	-	(25,000)	23,000	-	23,000	7,166	-	7,166
Cleaning, Repair & Maintenance Services	869,600	-	869,600	4,501	-	4,501	874,101	-	874,101	774,518	-	774,518
Other Purchased Property Services	122,500	-	122,500	-	-	-	122,500	-	122,500	118,188	-	118,188
Insurance	546,862	-	546,862	(6,346)	-	(6,346)	540,516	-	540,516	540,516	-	540,516
Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	630	-	630
General Supplies	737,860	-	737,860	(56,704)	-	(56,704)	681,156	-	681,156	632,489	-	632,489
Energy (Gas)	360,000	-	360,000	124,389	-	124,389	484,389	-	484,389	484,389	-	484,389
Energy (Electricity)	1,166,906	-	1,166,906	51,775	-	51,775	1,218,681	-	1,218,681	1,218,680	-	1,218,680
Other Objects	24,000	-	24,000	(5,155)	-	(5,155)	18,845	-	18,845	11,450	-	11,450
Total Custodial Services	7,490,436	-	7,490,436	(89,698)	-	(89,698)	7,400,738	-	7,400,738	7,191,829	-	7,191,829

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	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
Care & Upkeep of Grounds:	145,121	-	145,121	4,590	-	4,590	149,711	-	149,711	140,395	-	140,395
Salaries	145,121	-	145,121	4,590	-	4,590	149,711	-	149,711	140,395	-	140,395
Total Care & Upkeep of Grounds	145,121	-	145,121	4,590	-	4,590	149,711	-	149,711	140,395	-	140,395
Security:												
Salaries	135,745	919,241	1,054,986	30,047	43,287	73,334	165,792	962,528	1,128,320	148,875	958,409	1,107,284
Unused Vacation Pay to Term./Retired Staff	70,207	-	70,207	5,130	-	5,130	75,337	-	75,337	69,210	-	69,210
Purchased Professional & Technical Services	29,500	1,500	31,000	(1,798)	-	(1,798)	27,702	1,500	29,202	20,042	-	20,042
General Supplies												
Total Security	235,452	920,741	1,156,193	33,379	43,287	76,666	268,831	964,028	1,232,859	238,127	958,409	1,196,536
Student Transportation Services:												
Salaries for Pupil Transportation (Between Home & School) - Regular	2,090,114	-	2,090,114	5,742	-	5,742	2,095,856	-	2,095,856	2,077,984	-	2,077,984
Salaries for Pupil Transportation (Between Home & School) - Special Education	1,141,435	-	1,141,435	(169,155)	-	(169,155)	972,280	-	972,280	972,279	-	972,279
Unused Vacation Pay to Term./Retired Staff	7,643	-	7,643	-	-	-	7,643	-	7,643	-	-	-
Cleaning, Repair & Maintenance Services	170,000	-	170,000	(20,000)	-	(20,000)	150,000	-	150,000	138,312	-	138,312
Contracted Services (Between Home & School) - Vendors	575,000	-	575,000	111,750	-	111,750	686,750	-	686,750	650,899	-	650,899
Contracted Services (Aid in Lieu Payments) Nonpublic Schools	90,000	-	90,000	-	-	-	90,000	-	90,000	75,500	-	75,500
Miscellaneous Purchased Services - Transportation	99,697	-	99,697	59,238	-	59,238	158,935	-	158,935	146,479	-	146,479
Supplies and Materials	810,000	-	810,000	(55,717)	-	(55,717)	754,283	-	754,283	686,151	-	686,151
Other Objects	2,500	-	2,500	-	-	-	2,500	-	2,500	556	-	556
Total Student Transportation Services	4,986,389	-	4,986,389	(68,142)	-	(68,142)	4,918,247	-	4,918,247	4,748,160	-	4,748,160
Unallocated Benefits Employee Benefits:												
Social Security	1,819,751	-	1,819,751	-	-	-	1,819,751	-	1,819,751	1,698,251	-	1,698,251
PERS Contributions	2,204,410	-	2,204,410	(142,778)	-	(142,778)	2,061,632	-	2,061,632	2,045,632	-	2,045,632
DCRP Contributions	71,400	-	71,400	-	-	-	71,400	-	71,400	66,002	-	66,002
Workmen's Compensation	988,256	-	988,256	(3,956)	-	(3,956)	984,300	-	984,300	970,418	-	970,418
Health Benefits	7,750,133	12,568,769	20,318,902	(1,124,240)	(319,247)	(1,443,487)	6,625,893	12,249,522	18,875,415	5,045,753	12,107,356	17,153,109
Tuition Reimbursements	130,000	-	130,000	(15,000)	-	(15,000)	115,000	-	115,000	92,722	-	92,722
Medical Waivers	112,248	-	112,248	-	-	-	112,248	-	112,248	98,333	-	98,333
Unused Vacation Pay to Term./Retired Staff	338,804	-	338,804	9,946	-	9,946	348,750	-	348,750	348,749	-	348,749
Total Unallocated Benefits - Employee Benefits	13,415,002	12,568,769	25,983,771	(1,276,028)	(319,247)	(1,595,275)	12,138,974	12,249,522	24,388,496	10,365,860	12,107,356	22,473,216
Nonbudgeted:												
On-Behalf TPAF:												
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,913,861	-	3,913,861
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	8,628,470	-	8,628,470
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	8,329	-	8,329
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,082,760	-	3,082,760
Total Undistributed Expenditures	44,191,195	20,230,930	64,422,125	(960,275)	(292,352)	(1,252,627)	43,230,920	19,938,578	63,169,498	55,970,268	19,492,417	75,462,685
Total Expenditures - Current Expense	47,578,215	54,342,031	101,920,246	(865,049)	1,261,543	396,494	46,713,166	55,603,574	102,316,740	58,531,413	54,630,495	113,161,908

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	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													Interest Deposit on Capital Reserve													Equipment:													Regular Programs - Instruction:													Grades 1 - 5				5,519		5,519			5,519				Grades 6 - 8													Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316
Interest Deposit on Maintenance Reserve													Interest Deposit on Capital Reserve													Equipment:													Regular Programs - Instruction:													Grades 1 - 5				5,519		5,519			5,519				Grades 6 - 8													Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316													
Interest Deposit on Capital Reserve													Equipment:													Regular Programs - Instruction:													Grades 1 - 5				5,519		5,519			5,519				Grades 6 - 8													Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																										
Equipment:													Regular Programs - Instruction:													Grades 1 - 5				5,519		5,519			5,519				Grades 6 - 8													Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																							
Regular Programs - Instruction:													Grades 1 - 5				5,519		5,519			5,519				Grades 6 - 8													Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																				
Grades 1 - 5				5,519		5,519			5,519				Grades 6 - 8													Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																	
Grades 6 - 8													Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																														
Grades 9 - 12													Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																											
Undistributed Expenditures:													Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																								
Instruction				11,800		11,800			11,800			11,800	Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																					
Support Services-Related				4,794		4,794			4,794			4,646	Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																		
Support Services-Student				12,980		12,980			12,980			9,135	Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																															
Other Support Services - Instructional Staff	48,100		48,100	(25,749)		(25,749)			22,351		2,350	2,350	Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																												
Administrative Information Technology													Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																									
Custodial Services	120,500		120,500	(7,782)		(7,782)			112,718			112,707	Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																						
Security	20,000		20,000	(20,000)		(20,000)							Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																			
Student Transportation:													Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																
Non-Instructional Transportation	20,000		20,000	(14,654)		(14,654)			5,346		5,346		School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																													
School Bus - Regular	85,000		85,000						85,000			84,544	School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																										
School Bus - Special	155,000		155,000	(23,100)		(23,100)			131,900			126,521	Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																							
Total Equipment	448,600		448,600	(56,192)		(56,192)			392,408			351,703	Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																				
Facilities Acquisition & Construction Services:													Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																	
Other Purchased Professional/													Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																														
Technical Services													Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																											
Construction Services				61,361		61,361			61,361				Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																								
Total Facilities Acquisition & Construction Services				61,361		61,361			61,361				Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																					
Total Capital Outlay	448,600		448,600	5,169		5,169			453,769			351,703	Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																		
Total Expenditures	48,026,815	54,342,031	102,368,846	(859,880)	1,261,543	401,663	47,166,935	55,603,574	102,770,509	58,883,116	54,630,495	113,513,611	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																															
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources (Uses)	51,662,393	(54,342,031)	(2,679,638)	859,880	(1,261,543)	(401,663)	52,722,273	(55,603,574)	(2,881,301)	55,819,445	(54,630,495)	1,188,950	Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																												
Other Financing Sources/(Uses):													Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																									
Operating Transfer Out - Special Revenue	(490,506)		(490,506)				(490,506)		(490,506)				Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																						
Operating Transfer Out - Bakery/Catering Program													Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																			
Operating Transfer Out - Capital Projects	(6,214,000)		(6,214,000)				(6,214,000)		(6,214,000)			(3,646,646)	Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																
Operating Transfer In - Capital Projects												125,956	Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																													
Operating Transfer In -													Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Contribution to Whole School Reform	56,198,922		56,198,922		(597,309)	(597,309)		55,601,613	55,601,613		54,631,554	54,631,554	Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Operating Transfer Out -													Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Contribution to Whole School Reform	(56,230,324)		(56,230,324)	628,259		628,259	(55,602,065)		(55,602,065)			(54,631,554)	Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Other Financing Sources/(Uses)	(62,934,830)	56,198,922	(6,735,908)	628,259	(597,309)	30,950	(62,306,571)	55,601,613	(6,704,958)	(58,152,244)	54,631,554	(3,520,690)	Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Excess/(Deficiency) of Revenues Over/(Under) Fund Balances, July 1	(11,272,437)	1,856,891	(9,415,546)	1,488,139	(1,858,852)	(370,713)	(9,584,298)	(1,961)	(9,586,259)	(2,332,799)	1,059	(2,331,740)	26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
26,061,095	1,961	26,063,056					26,061,095	1,961	26,063,056	26,061,095	1,961	26,063,056	Fund Balances, June 30	14,788,658	1,858,852	16,647,510	1,488,139	(1,858,852)	(370,713)	16,476,797		16,476,797	23,728,296	3,020	23,731,316																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
REVENUES:					
State Sources	\$ 7,832,850	\$ 1,200,000	\$ 9,032,850	\$ 8,583,802	\$ (449,048)
Federal Sources	1,190,011	2,639,533	3,829,544	3,428,331	(401,213)
Local Sources	-	-	-	-	-
Total Revenues	9,022,861	3,839,533	12,862,394	12,012,133	(850,261)
EXPENDITURES:					
Instruction:					
Salaries of Teachers	2,890,343	1,166,524	4,056,867	3,649,516	407,351
Other Salaries for Instruction	1,383,251	558,271	1,941,523	1,746,574	194,949
Purchased Professional Services	22,445	9,059	31,503	28,340	3,163
Other Purchased Services	1,394,948	562,992	1,957,940	1,761,343	196,597
Travel	11,913	4,808	16,721	15,042	1,679
General Supplies	93,038	37,549	130,587	117,475	13,112
Other Objects	8,706	3,514	12,220	10,993	1,227
Total Instruction	5,804,644	2,342,717	8,147,361	7,329,283	818,078
Support Services:					
Salaries of Supervisors	339,019	136,826	475,845	428,065	47,780
Salaries of Other Professional Staff	56,638	22,859	79,496	71,514	7,982
Salaries of Secretarial & Clerical Assistants	92,128	37,182	129,310	116,326	12,984
Other Salaries	843,677	340,503	1,184,180	1,065,276	118,904
Personal Services - Employee Benefits	925,483	373,519	1,299,002	1,168,569	130,433
Purchased Professional Services	587,692	237,189	824,880	742,054	82,826
Other Purchased Services	67,410	27,206	94,616	85,116	9,500
Travel	39,384	15,895	55,280	49,729	5,551
Miscellaneous Purchased Services	-	-	-	-	-
Supplies & Materials	25,868	10,440	36,308	32,662	3,646
Total Support Services	2,977,298	1,201,618	4,178,917	3,759,311	419,606
Facilities Acquisition & Construction Services:					
Security	721,867	291,341	1,013,207	911,471	101,736
Noninstructional Equipment	9,558	3,857	13,415	12,068	1,347
Total Facilities Acquisition & Construction Services	731,424	295,198	1,026,622	923,539	103,083
Total Expenditures	9,513,367	3,839,533	13,352,900	12,012,133	1,340,767
Total Outflows	9,513,367	3,839,533	13,352,900	12,012,133	1,340,767
Other Financing Sources/(Uses):					
Operating Transfer In - General Fund	490,506	-	490,506	-	(490,506)
Total Other Financing Sources/(Uses)	490,506	-	490,506	-	(490,506)
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures & Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 0

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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, 2019**

**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)	\$ 114,702,561	\$ 12,012,133
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	7,986,363	217,853
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(7,887,584)	(219,964)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Prior Year	-	2,038
Current Year	-	(880,151)
	\$ 114,801,340	\$ 11,131,909
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)		
	\$ 114,801,340	\$ 11,131,909
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$ 113,513,611	\$ 12,012,133
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.	(3,020)	(878,113)
	(3,020)	(878,113)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)		
	\$ 113,510,591	\$ 11,134,020

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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 SIX FISCAL YEARS**

	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.20479%	0.21276%	0.20915%	0.21018%	0.21293%	0.21075%
School District's proportionate share of the net pension liability	\$ 40,321,440	\$ 49,526,419	\$ 61,943,140	\$ 47,181,843	\$ 39,865,952	\$ 40,279,091
School District's covered payroll	\$ 14,551,650	\$ 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	277.09%	345.98%	433.94%	333.13%	280.24%	276.69%
Plan fiduciary net position as a percentage of the total pension liability	53.60%	48.10%	40.14%	56.31%	62.41%	58.70%

*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 SIX FISCAL YEARS**

	2019	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	\$ 1,587,981
Contributions in relation to the contractually required contribution	(2,036,964)	(1,970,966)	(1,858,026)	(1,807,009)	(1,755,348)	(1,587,981)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 14,023,939	\$ 14,551,650	\$ 14,314,814	\$ 14,274,516	\$ 14,163,079	\$ 14,225,430
Contributions as a percentage of covered payroll	14.52%	13.54%	12.98%	12.66%	12.39%	11.16%

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**

	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.00%	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	275,923,438	287,156,859	334,241,676	272,895,482	237,623,805	224,693,700
	<u>\$ 275,923,438</u>	<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	\$ 44,050,782	\$ 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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	26.49%	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**

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service Cost	\$ 9,072,161	\$ 10,911,705
Interest Cost	11,044,762	9,552,929
Difference between Expected & Actual Differences	(28,769,062)	
Changes of Assumptions	(29,588,714)	(38,603,109)
Contributions: Members	238,289	258,203
Gross Benefit Payments	<u>(6,894,616)</u>	<u>(7,012,093)</u>
Net Change in Total OPEB Liability	(44,897,180)	(24,892,365)
Total OPEB Liability (Beginning)	<u>302,739,653</u>	<u>327,632,018</u>
Total OPEB Liability (Ending)	<u>\$ 257,842,473</u>	<u>\$ 302,739,653</u>
State's Covered Employee Payroll***	58,602,432	59,310,250
Net OPEB Liability as a Percentage of Payroll	440%	510%

*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.

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

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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, 2019**

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 4.25% as of June 30, 2017, to 4.86% as of June 30, 2018.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 5.00% as of June 30, 2017, to 5.66% as of June 30, 2018.

State Health Benefit Local Education Retired Employees Plan (OPEB)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.58% as of June 30, 2017, to 3.87% as of June 30, 2018.

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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, 2019**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTALS
ASSETS			
Cash & Investments	\$ 14,855,966	\$ 113,904	\$ 14,969,870
Accounts Receivable:			\$ -
Tax Levy	1,195,634	-	1,195,634
State Aid	8,487,251	-	8,487,251
Tuition	310,840	-	310,840
Interfunds	159,775	-	159,775
	<hr/>		
Total Assets	\$ 25,009,466	\$ 113,904	\$ 25,123,370
	<hr/> <hr/>		
LIABILITIES & FUND BALANCES			
Liabilities:			
Cash Deficit			\$ -
Accounts Payable	300,429	29,793	330,222
Accrued Salaries Payable	506,444	81,091	587,535
Interfunds Payable	471,277	-	471,277
	<hr/>		
Total Liabilities	1,278,150	110,884	1,389,034
	<hr/>		
Fund Balances:			
Restricted for:			
Maintenance Reserve	6,361,900	-	6,361,900
Maintenance Reserve - Designated for Subsequent Year's Expenditures	508,100	-	508,100
Capital Reserve	2,229,563	-	2,229,563
Capital Reserve - Designated for Subsequent Year's Expenditures	525,000	-	525,000
Impact Aid - Designated for Subsequent Year's Expenditures	250,000	-	250,000
Committed to:			
Reserve for Impact Aid	6,514,521	-	6,514,521
Assigned to:			
Designated for Subsequent Year's Expenditures	3,475,000	-	3,475,000
Other Purposes	216,469	3,020	219,489
Unassigned:			
General Fund	3,650,763	-	3,650,763
	<hr/>		
Total Fund Balances	23,731,316	3,020	23,734,336
	<hr/>		
Total Liabilities & Fund Balances	\$ 25,009,466	\$ 113,904	\$ 25,123,370
	<hr/> <hr/>		

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

GOVERNMENT-WIDE

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 54,631,554	100.00%	\$ 54,628,534	\$ 3,020
General Fund Reserve for Encumbrances at June 30,	1,961	-	1,961	-
Other State Resources: DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	54,633,515	100.00%	54,630,495	3,020
Totals	\$ 54,633,515	100.00%	\$ 54,630,495	\$ 3,020

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 8,964,729	100.00%	\$ 8,964,729	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	8,964,729	100.00%	8,964,729	-
Totals	\$ 8,964,729	100.00%	\$ 8,964,729	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 4,124,246	100.00%	\$ 4,124,246	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,124,246	100.00%	4,124,246	-
Totals	\$ 4,124,246	100.00%	\$ 4,124,246	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 3,439,382	100.00%	\$ 3,439,382	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,439,382	100.00%	3,439,382	-
Totals	\$ 3,439,382	100.00%	\$ 3,439,382	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 4,082,947	100.00%	\$ 4,082,947	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,082,947	100.00%	4,082,947	-
Totals	\$ 4,082,947	100.00%	\$ 4,082,947	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

SCHOOL: Isaiah Haines 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	\$ 3,312,669	100.00%	\$ 3,312,669	\$ -
General Fund Reserve for Encumbrances at June 30,	21	0.00	21	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,312,690	100.00%	3,312,690	-
Totals	\$ 3,312,690	100.00%	\$ 3,312,690	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 4,047,159	100.00%	\$ 4,047,159	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,047,159	100.00%	4,047,159	-
Totals	\$ 4,047,159	100.00%	\$ 4,047,159	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 3,950,176	100.00%	\$ 3,950,176	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,950,176	100.00%	3,950,176	-
Totals	\$ 3,950,176	100.00%	\$ 3,950,176	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

SCHOOL: STACKHOUSE

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,884,628	100.00%	\$ 3,884,628	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,884,628	100.00%	3,884,628	-
Totals	\$ 3,884,628	100.00%	\$ 3,884,628	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 13,708,508	99.98%	\$ 13,706,421	\$ 2,087
General Fund Reserve for Encumbrances at June 30,	1,940	0.02%	1,940	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	13,710,448	100.00%	13,708,361	2,087
Totals	\$ 13,710,448	100.00%	\$ 13,708,361	\$ 2,087

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 1,013,168	100.00%	\$ 1,013,168	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	1,013,168	100.00%	1,013,168	-
Totals	\$ 1,013,168	100.00%	\$ 1,013,168	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 4,103,942	100.00%	\$ 4,103,009	\$ 933.00
General Fund Reserve for Encumbrances at June 30,	-	-		-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	4,103,942	100.00%	4,103,009	933.00
Totals	\$ 4,103,942	100.00%	\$ 4,103,009	\$ 933.00

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 1,573,118	\$ (155,028)	\$ 1,418,090	\$ 1,414,253	\$ 3,837
Other Salaries for Instruction	15-110-100-106	569,244	(52,558)	516,686	507,843	8,843
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	31,203	(812)	30,391	9,639	20,752
Other Objects	15-110-100-800	5,850	-	5,850	1,500	4,350
Grades 1 - 5	15-120-100-101	8,953,897	224,908	9,178,805	9,160,175	18,630
Reading Specialist	15-120-100-179	626,717	25,720	652,437	647,720	4,717
Grades 6 - 8	15-130-100-101	3,722,282	(291,239)	5,157,105	5,148,358	8,747
Reading Specialist	15-130-100-179	124,288	17,096	230,274	227,761	2,513
Grades 9 - 12	15-140-100-101	6,351,558	(218,699)	6,132,859	6,119,198	13,661
Equipment	15-140-100-730	23,000	-	23,000	3,995	19,005
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	87,835	(27,916)	59,919	55,114	4,805
Purchased Professional/Educational Services	15-190-100-320	59,505	50,191	112,501	103,355	9,146
Other Purchased Services	15-190-100-500	50,448	1,910	56,206	29,270	26,936
General Supplies	15-190-100-610	801,472	(58,125)	776,650	605,451	171,199
Textbooks	15-190-100-640	77,241	(12,185)	65,056	12,067	52,989
Other Objects	15-190-100-800	62,697	915	63,612	56,027	7,585
Total Regular Programs - Instruction		23,121,955	(495,822)	24,481,041	24,101,726	379,315
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	119,063	29,918	148,981	148,980	1
Other Salaries for Instruction	15-204-100-106	106,118	465	106,583	105,801	782
Purchased Professional/Educational Services	15-204-100-320	264	52,174	52,438	51,340	1,098
Other Purchased Services	15-204-100-500	452	-	452	-	452
General Supplies	15-204-100-610	13,910	(3,580)	10,330	6,561	3,769
Textbooks	15-204-100-640	2,500	(2,500)	-	-	-
Other Objects	15-204-100-800	500	-	500	-	500
Total Learning and/or Language Disabilities		242,807	76,477	319,284	312,682	6,602
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	1,034,876	(9,590)	1,025,286	1,025,276	10
Other Salaries for Instruction	15-212-100-106	867,786	35,971	903,757	901,656	2,101
Purchased Professional/Educational Services	15-212-100-320	-	-	-	-	-
Other Purchased Services	15-212-100-500	1,350	-	1,350	353	997
General Supplies	15-212-100-610	35,264	(3,568)	31,696	26,393	5,303
Textbooks	15-212-100-640	6,951	(5,489)	1,462	1,462	-
Equipment	15-212-100-730	-	3,000	3,000	2,620	380
Other Objects	15-212-100-800	2,550	(750)	1,800	-	1,800
Total Multiple Disabilities		1,948,777	19,574	1,968,351	1,957,760	10,591

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	5,386,868	253,773	5,640,641	5,635,357	5,284
Other Salaries for Instruction	15-213-100-106	1,019,993	(170,749)	849,244	827,756	21,488
Purchase Professional Services	15-213-100-320	10,027	-	10,027	4,800	5,227
Other Purchased Services	15-213-100-500	6,845	999	7,844	3,799	4,045
General Supplies	15-213-100-610	35,727	(5,668)	30,059	23,303	6,756
Textbooks	15-213-100-640	11,284	(10,818)	466	-	466
Other Objects	15-213-100-800	500	-	500	-	500
Total Resource Room		6,471,244	67,537	6,538,781	6,495,015	43,766
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	-	1,031	1,031	1,030	1
Other Salaries for Instruction	15-216-100-106	-	-	-	-	-
Total Preschool Handicapped - Full Time		-	1,031	1,031	1,030	1
Total Special Education		8,662,828	164,619	8,827,447	8,766,487	60,960
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	1,110,230	(43,882)	1,066,348	1,066,172	176
Other Salaries for Instruction	15-230-100-106	292,911	(18,679)	274,232	274,227	5
General Supplies	15-230-100-610	1,000	-	1,000	-	1,000
Total Basic Skills/Remedial		1,404,141	(62,561)	1,341,580	1,340,399	1,181
Bilingual Education:						
Salaries of Teachers	15-240-100-101	291,812	10,487	302,299	291,310	10,989
Other Purchased Services	15-240-100-500	-	-	-	-	-
General Supplies	15-240-100-610	-	-	-	-	-
Textbooks	15-240-100-640	-	-	-	-	-
Total Bilingual Education		291,812	10,487	302,299	291,310	10,989
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	328,870	46,824	375,694	370,154	5,540
Total School Sponsored Cocurricular Activities		328,870	46,824	375,694	370,154	5,540
School Sponsored Athletics:						
Salaries	15-402-100-100	-	-	-	-	-
Total School Sponsored Athletics		-	-	-	-	-
Before/After School Programs:						
Teacher Tutoring	15-421-100-101	192,652	14,808	207,460	138,528	68,932
Other Salaries of Instruction	15-421-100-106	1,000	(1,000)	-	-	-
Total Before/After School Programs		193,652	13,808	207,460	138,528	68,932

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	95,789	24,686	120,475	120,474	1
Salaries of Principals & Assistant Principals	15-422-240-103	12,054	(3,054)	9,000	9,000	-
Total Summer School - Instruction		107,843	21,632	129,475	129,474	1
Total - Instruction		34,111,101	(301,013)	35,664,996	35,138,078	526,918
Health Services:						
Salaries	15-000-213-100	786,551	3,560	790,111	766,680	23,431
Salaries of Secretarial & Clerical Assistants	15-000-213-105	32,726	(11)	32,715	32,714	1
Other Salaries for Instruction	15-000-213-106	15,765	156	15,921	15,920	1
Purchased Professional & Technical Services	15-000-213-300	1,200	(700)	2,483	1,150	1,333
Other Purchased Services	15-000-213-500	25	-	25	-	25
Supplies and Materials	15-000-213-600	34,454	(2,509)	31,945	20,740	11,205
Total Health Services		870,721	496	873,200	837,204	35,996
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	1,248,577	155,374	1,403,951	1,393,098	10,853
Purchased Professional/Educational Services	15-000-218-320	2,500	-	2,500	-	2,500
Purchased Technical Services	15-000-218-390	1,500	-	1,500	-	1,500
Other Purchased Services	15-000-218-500	675	-	675	-	675
Supplies and Materials	15-000-218-600	17,070	-	17,070	7,896	9,174
Total Other Support Services-Students-Regular		1,270,322	155,374	1,425,696	1,400,994	24,702
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	135,500	-	135,500	57,721	77,779
Supplies and Materials	15-000-221-600	16,100	(822)	15,278	9,078	6,200
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		151,600	(822)	150,778	66,799	83,979
Educational Media Services/School Library:						
Salaries	15-000-222-100	92,972	(497)	92,475	92,475	-
Salaries of Other Professional Staff	15-000-222-104	432,516	(98,850)	333,666	333,022	644
Salaries of Technology Coordinators	15-000-222-177	574,808	5,346	580,154	580,146	8
Purchased Professional & Technical Services	15-000-222-300	1,061	-	1,061	-	1,061
Other Purchased Services	15-000-222-500	18,275	8,591	26,866	23,023	3,843
Supplies and Materials	15-000-222-600	212,427	(22,229)	190,198	81,273	108,925
Total Educational Media Services/School Library		1,332,059	(107,639)	1,224,420	1,109,939	114,481
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	10,000	-	10,000	-	10,000
Total Instructional Staff Training Services		10,000	-	10,000	-	10,000

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	1,938,641	(28,847)	1,909,794	1,903,439	6,355
Salaries of Secretarial & Clerical Assistants	15-000-240-105	834,036	(13,401)	820,635	818,344	2,291
Salaries of HFMS SHA	15-000-240-107	184,360	(14,093)	170,267	170,212	55
Other Salaries	15-000-240-110	111,489	(896)	110,593	110,592	1
Other Purchased Services	15-000-240-500	9,010	(587)	8,423	832	7,591
Supplies and Materials	15-000-240-600	29,182	(7,960)	21,222	8,297	12,925
Total Support Services School Administration		3,106,718	(65,784)	3,040,934	3,011,716	29,218
Security:						
Salaries	15-000-266-100	919,241	43,287	962,528	958,409	4,119
General Supplies	15-000-266-610	1,500	-	1,500	-	1,500
Total Security		920,741	43,287	964,028	958,409	5,619
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	12,568,769	(319,247)	12,249,522	12,107,356	117,011
Total Unallocated Benefits - Employee Benefits		12,568,769	(319,247)	12,249,522	12,107,356	117,011
Total Undistributed Expenditures		20,230,930	(294,335)	19,938,578	19,492,417	446,161
Total Expenditures - Current Expense		54,342,031	(595,348)	55,603,574	54,630,495	973,079
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grades 1 - 5	15-120-100-730	-	-	-	-	-
Grades 6 - 8	15-130-100-730	-	-	-	-	-
Grades 9 - 12	15-140-100-730	-	-	-	-	-
Total Equipment		-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total School Based Expenditures		54,342,031	(595,348)	55,603,574	54,630,495	973,079
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	56,198,922	(714,331)	55,601,613	54,631,554	(970,059)
Total Other Financing Sources/(Uses)		56,198,922	(714,331)	55,601,613	54,631,554	(970,059)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		1,856,891	(118,983)	(1,961)	1,059	3,020
Fund Balances, July 1		1,961	-	1,961	1,961	-
Fund Balances, June 30		\$ 1,858,852	\$ (118,983)	\$ -	\$ 3,020	\$ 3,020

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 3,722,282	\$ (183,176)	\$ 3,539,106	\$ 3,530,817	\$ 8,289
Reading Specialist	15-130-100-179	124,288	15,481	139,769	139,769	-
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	5,695	22,725	28,420	28,395	25
Other Purchased Services	15-190-100-500	14,914	-	14,914	3,348	11,566
General Supplies	15-190-100-610	68,495	4,008	72,503	72,502	1
Textbooks	15-190-100-640	16,912	(3,185)	13,727		13,727
Other Objects	15-190-100-800	8,865	-	8,865	8,128	737
Total Regular Programs - Instruction		3,961,451	(144,147)	3,817,304	3,782,959	34,345
Learning and/or Language Disabilities:						
Other Salaries for Instruction	15-204-100-106	-	-	-	-	-
Purchased Professional/Educational Services	15-204-100-320	168	52,174	52,342	51,340	1,002
Other Purchased Services	15-204-100-500	452	-	452	-	452
General Supplies	15-204-100-610	2,111	(375)	1,736	737	999
Total Learning and/or Language Disabilities		2,731	51,799	54,530	52,077	2,453
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	150,784	(45,764)	105,020	105,019	1
Other Salaries for Instruction	15-212-100-106	78,267	63	78,330	78,180	150
Other Purchased Services	15-212-100-500	500	-	500	178	322
General Supplies	15-212-100-610	881	2,000	2,881	2,393	488
Textbooks	15-212-100-640	3,451	(1,989)	1,462	1,462	-
Total Multiple Disabilities		233,883	(45,690)	188,193	187,232	961
Resource Room:						
Salaries of Teachers	15-213-100-101	1,210,880	(64,556)	1,146,324	1,146,323	1
Other Salaries for Instruction	15-213-100-106	263,289	(20,737)	242,552	242,404	148
Purchased Professional Services	15-213-100-320	4,027	-	4,027	1,150	2,877
Other Purchased Services	15-213-100-500	2,576	-	2,576	1,650	926
General Supplies	15-213-100-610	3,261	1,200	4,461	3,515	946
Textbooks	15-213-100-640	2,784	(2,784)	-	-	-
Total Resource Room		1,486,817	(86,877)	1,399,940	1,395,042	4,898
Total Special Education		1,723,431	(80,768)	1,642,663	1,634,351	8,312
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	99,415	(71,737)	27,678	27,678	-
Other Salaries for instructors	15-230-100-106	17,552	(96)	17,456	17,455	1
Total Basic Skills/Remedial		116,967	(71,833)	45,134	45,133	1
Bilingual Education:						
Salaries of Teachers	15-240-100-101	27,103	345	27,448	27,448	-
Total Bilingual Education		27,103	345	27,448	27,448	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	134,855	(2,467)	132,388	132,387	1
Total School Sponsored Cocurricular Activities		134,855	(2,467)	132,388	132,387	1
School Sponsored Athletics:						
Salaries	15-402-100-100	-	-	-	-	-
Total School Sponsored Athletics		-	-	-	-	-
Before/After School Programs:						
Teaher Tutoring	15-421-100-101	43,859	-	43,859	27,945	15,914
Total Before/After School Programs		43,859	-	43,859	27,945	15,914
Summer School:						
Salaries	15-422-100-101	32,789	(32,789)	-	-	-
Salaries of Principals & Assistant Principals	15-422-240-103	1,316	7,684	9,000	9,000	-
Total Summer School		34,105	(25,105)	9,000	9,000	-
Total - Instruction		6,041,771	(323,975)	5,717,796	5,659,223	58,573
Health Services:						
Salaries	15-000-213-100	90,971	(29,912)	61,059	61,058	1
Salaries of Secretarial & Clerical Assistants	15-000-213-105	32,726	(11)	32,715	32,714	1
Supplies and Materials	15-000-213-600	4,261	1	4,262	4,172	90
Total Health Services		127,958	(29,922)	98,036	97,944	92
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	195,940	60,122	256,062	249,273	6,789
Purchased Professional/Educational Services	15-000-218-320	737	-	737	-	737
Supplies and Materials	15-000-218-600	2,948	-	2,948	966	1,982
Total Other Support Services-Students-Regular		199,625	60,122	259,747	250,239	9,508
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	25,352	-	25,352	16,921	8,431
Supplies and Materials	15-000-221-600	4,556	(822)	3,734	-	3,734
Total Other Support Services-Students-Regular		29,908	(822)	29,086	16,921	12,165
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	95,998	(95,626)	372	371	1
Salaries of Technology Coordinators	15-000-222-177	27,045	1	27,046	27,045	1
Supplies and Materials	15-000-222-600	17,983	-	17,983	16,924	1,059
Total Educational Media Services/School Library		141,026	(95,625)	45,401	44,340	1,061

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	369,252	(29,553)	339,699	337,211	2,488
Salaries of Secretarial & Clerical Assistants	15-000-240-105	149,310	(244)	149,066	149,066	-
Salaries of HFMS SHA	15-000-240-107	45,964	(16,489)	29,475	29,474	1
Other Purchased Services	15-000-240-500	2,419	-	2,419	149	2,270
Supplies and Materials	15-000-240-600	2,895	-	2,895	2,084	811
Total Support Services School Administration		<u>569,840</u>	<u>(46,286)</u>	<u>523,554</u>	<u>517,984</u>	<u>5,570</u>
Security:						
Salaries	15-000-266-100	250,111	(2,264)	247,847	245,035	2,812
Total Security		<u>250,111</u>	<u>(2,264)</u>	<u>247,847</u>	<u>245,035</u>	<u>2,812</u>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	2,133,043	1,142	2,134,185	2,133,043	1,142
Total Unallocated Benefits - Employee Benefits		<u>2,133,043</u>	<u>1,142</u>	<u>2,134,185</u>	<u>2,133,043</u>	<u>1,142</u>
Total Undistributed Expenditures		<u>3,451,511</u>	<u>(113,655)</u>	<u>3,337,856</u>	<u>3,305,506</u>	<u>32,350</u>
Total Expenditures - Current Expense		<u>9,493,282</u>	<u>(437,630)</u>	<u>9,055,652</u>	<u>8,964,729</u>	<u>90,923</u>
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	-	-	-	-	-
Total Equipment		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Based Expenditures		<u>9,493,282</u>	<u>(437,630)</u>	<u>9,055,652</u>	<u>8,964,729</u>	<u>90,923</u>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	9,493,282	(437,630)	9,055,652	8,964,729	(90,923)
Total Other Financing Sources/(Uses)		<u>9,493,282</u>	<u>(437,630)</u>	<u>9,055,652</u>	<u>8,964,729</u>	<u>(90,923)</u>
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2019**

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	\$ 484,039	\$ (117,462)	\$ 366,577	\$ 366,577	\$ -
Other Salaries for Instruction	15-110-100-106	162,331	(25,949)	136,382	136,382	-
General Supplies	15-110-100-610	10,000	-	10,000	1,790	8,210
Other Objects	15-110-100-800	1,500	-	1,500	1,500	-
Grades 1 - 5	15-120-100-101	1,238,225	(123,531)	1,114,694	1,111,933	2,761
Reading Specialist	15-120-100-179	100,612	51,131	151,743	151,743	-
Regular Programs - Undistributed Instruction:						
Class Aide	15-190-100-106	-	-	-	-	-
Purchased Professional/Educational Services	15-190-100-320	2,500	-	2,500	2,500	-
Other Purchased Services	15-190-100-500	1,000	-	1,000	518	482
General Supplies	15-190-100-610	55,924	(441)	55,483	42,305	13,178
Textbooks	15-190-100-640	-	-	-	-	-
Other Objects	15-190-100-800	3,500	-	3,500	3,500	-
Total Regular Programs - Instruction		2,059,631	(216,252)	1,843,379	1,818,748	24,631
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	151,617	(64,190)	87,427	87,426	1
Other Salaries for Instruction	15-212-100-106	163,783	(8,651)	155,132	154,826	306
General Supplies	15-212-100-610	4,000	(118)	3,882	3,367	515
Other Objects	15-212-100-800	750	(750)	-	-	-
Total Multiple Disabilities		320,150	(73,709)	246,441	245,619	822
Resource Room:						
Salaries of Teachers	15-213-100-101	350,860	(83,461)	267,399	267,398	1
Other Salaries for Instruction	15-213-100-106	26,064	(21,199)	4,865	4,860	5
Total Resource Room		376,924	(104,660)	272,264	272,258	6
Total Special Education		697,074	(178,369)	518,705	517,877	828
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	89,135	292	89,427	89,426	1
Other Salaries for Instruction	15-230-100-106	29,420	(17,645)	11,775	11,775	-
Total Basic Skills/Remedial		118,555	(17,353)	101,202	101,201	1
Bilingual Education:						
Salaries of Teachers	15-240-100-101	20,509	150	20,659	20,659	-
Total Bilingual Education		20,509	150	20,659	20,659	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	5,000	-	5,000	3,737	1,263
Total School Sponsored Cocurricular Activities		5,000	-	5,000	3,737	1,263

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	20,400	3,000	23,400	18,712	4,688
Total Before/After School Programs		20,400	3,000	23,400	18,712	4,688
Total - Instruction		2,921,169	(408,824)	2,512,345	2,480,934	31,411
Health Services:						
Salaries	15-000-213-100	89,558	(368)	89,190	89,188	2
Supplies and Materials	15-000-213-600	3,000	-	3,000	1,982	1,018
Total Health Services		92,558	(368)	92,190	91,170	1,020
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	92,372	(27,695)	64,677	64,677	-
Supplies and Materials	15-000-218-600	1,000	-	1,000		1,000
Total Other Support Services-Students-Regular		93,372	(27,695)	65,677	64,677	1,000
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,800	-	7,800	7,200	600
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		7,800	-	7,800	7,200	600
Educational Media Services/School Library:						
Salaries	15-000-222-104	30,921	(299)	30,622	30,621	1
Salaries of Technology Coordinators	15-000-222-177	43,632	1	43,633	43,632	1
Other Purchased Services	15-000-222-500	750	1,891	2,641	2,641	-
Supplies and Materials	15-000-222-600	16,000	(1,450)	14,550	7,569	6,981
Total Educational Media Services/School Library		91,303	143	91,446	84,463	6,983
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	147,881	1	147,882	147,881	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	36,187	333	36,520	36,519	1
SHA	15-000-240-107	11,661	(6,053)	5,608	5,607	1
Princ other purch	15-000-240-500	-	-	-	-	-
Total Support Services School Administration		195,729	(5,719)	190,010	190,007	3
Security:						
Salaries	15-000-266-100	44,698	(256)	44,442	44,441	1
Total Security		44,698	(256)	44,442	44,441	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	1,011,354	150,000	1,161,354	1,161,354	-
Total Unallocated Benefits - Employee Benefits		1,011,354	150,000	1,161,354	1,161,354	-
Total Undistributed Expenditures		1,536,814	116,105	1,652,919	1,643,312	9,607
Total Expenditures - Current Expense		4,457,983	(292,719)	4,165,264	4,124,246	41,018
Total School Based Expenditures		4,457,983	(292,719)	4,165,264	4,124,246	41,018
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,457,983	(292,719)	4,165,264	4,124,246	(41,018)
Total Other Financing Sources/(Uses)		4,457,983	(292,719)	4,165,264	4,124,246	(41,018)
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, 2019**

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	\$ 369,061	\$ 42,412	\$ 411,473	\$ 411,472	\$ 1
Other Salaries for Instruction	15-110-100-106	136,666	1,508	138,174	136,542	1,632
General Supplies	15-110-100-610	6,393	-	6,393	4,341	2,052
Grades 1 - 5	15-120-100-101	1,066,628	(96,981)	969,647	955,280	14,367
Reading Specialist	15-120-100-179	28,778	(5,336)	23,442	23,442	-
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	8,000	4,890	12,890	12,890	-
Other Purchased Services	15-190-100-500	2,000	891	2,891	2,787	104
General Supplies	15-190-100-610	30,608	-	30,608	27,229	3,379
Other Objects	15-190-100-800	6,000	-	6,000	6,000	-
Total Regular Programs - Instruction		1,654,134	(52,616)	1,601,518	1,579,983	21,535
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	138,823	5,972	144,795	144,794	1
Other Salaries for Instruction	15-212-100-106	139,592	25,820	165,412	165,411	1
General Supplies	15-212-100-610	2,100	(1,085)	1,015	587	428
Total Multiple Disabilities		280,515	30,707	311,222	310,792	430
Resource Room:						
Salaries of Teachers	15-213-100-101	211,507	(21,315)	190,192	190,191	1
Other Salaries for Instruction	15-213-100-106	-	372	372	371	1
General Supplies	15-213-100-610	3,000	(15)	2,985	889	2,096
Total Resource Room		214,507	(20,958)	193,549	191,451	2,098
Total Special Education		495,022	9,749	504,771	502,243	2,528
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	87,835	192	88,027	88,026	1
Other Salaries for Instruction	15-230-100-106	46,098	(240)	45,858	45,857	1
Total Basic Skills/Remedial		133,933	(48)	133,885	133,883	2
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	8,000	-	8,000	3,726	4,274
Total School Sponsored Cocurricular Activities		8,000	-	8,000	3,726	4,274
Before/After School Programs:						
Salaries	15-421-100-100	15,000	-	15,000	12,347	2,653
Total Before/After School Programs		15,000	-	15,000	12,347	2,653
Total - Instruction		2,306,089	(42,915)	2,263,174	2,232,182	30,992

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Harker-Wylie	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Health Services:						
Salaries	15-000-213-100	57,281	2,014	59,295	58,425	870
Supplies and Materials	15-000-213-600	3,000	-	3,000	2,005	995
Total Health Services		<u>60,281</u>	<u>2,014</u>	<u>62,295</u>	<u>60,430</u>	<u>1,865</u>
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	101,580	(546)	101,034	101,033	1
Other Purchased Services	15-000-218-500	-	-	-	-	-
Supplies and Materials	15-000-218-600	600	-	600	567	33
Total Other Support Services-Students-Regular		<u>102,180</u>	<u>(546)</u>	<u>101,634</u>	<u>101,600</u>	<u>34</u>
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,800	-	7,800	7,200	600
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		<u>7,800</u>	<u>-</u>	<u>7,800</u>	<u>7,200</u>	<u>600</u>
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	49,892	(48,570)	1,322	852	470
Salaries of Technology Coordinators	15-000-222-177	8,067	1	8,068	8,067	1
Other Purchased Services	15-000-222-500	5,500	(3,300)	2,200	2,199	1
Supplies and Materials	15-000-222-600	29,410	-	29,410	12,427	16,983
Total Educational Media Services/School Library		<u>92,869</u>	<u>(51,869)</u>	<u>41,000</u>	<u>23,545</u>	<u>17,455</u>
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	116,699	-	116,699	116,699	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	39,597	1,337	40,934	40,934	-
Salaries of HFMS SHA	15-000-240-107	7,661	-	7,661	7,661	-
Other Purchased Services	15-000-240-500	400	(100)	300	151	149
Supplies and Materials	15-000-240-600	200	100	300	-	300
Total Support Services School Administration		<u>164,557</u>	<u>1,337</u>	<u>165,894</u>	<u>165,445</u>	<u>449</u>
Security:						
Salaries	15-000-266-100	43,016	1,926	44,942	44,941	1
Total Security		<u>43,016</u>	<u>1,926</u>	<u>44,942</u>	<u>44,941</u>	<u>1</u>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	804,039	27,222	831,261	804,039	27,222

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Harker-Wylie	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Total Unallocated Benefits - Employee Benefits		804,039	27,222	831,261	804,039	27,222
Total Undistributed Expenditures		1,274,742	(19,916)	1,254,826	1,207,200	47,626
Total Expenditures - Current Expense		3,580,831	(62,831)	3,518,000	3,439,382	78,618
Total School Based Expenditures		3,580,831	(62,831)	3,518,000	3,439,382	78,618
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,580,831	(62,831)	3,518,000	3,439,382	(78,618)
Total Other Financing Sources/(Uses)		3,580,831	(62,831)	3,518,000	3,439,382	(78,618)
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, 2019

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	\$ 241,900	\$ 6,346	\$ 248,246	\$ 248,245	\$ 1
Other Salaries for Instruction	15-110-100-106	134,499	511	135,010	128,100	6,910
General Supplies	15-110-100-610	1,810	(792)	1,018	1,018	-
Other Objects	15-110-100-800	2,350	-	2,350	-	2,350
Grades 1 - 5	15-120-100-101	1,566,983	46,666	1,613,649	1,613,059	590
Reading Specialist	15-120-100-179	187,845	(665)	187,180	184,950	2,230
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	9,650	-	9,650	8,482	1,168
Other Purchases	15-190-100-500	1,530	1,270	2,800	2,741	59
General Supplies	15-190-100-610	48,718	(150)	48,568	36,119	12,449
Textbooks	15-190-100-640	-	-	-	-	-
Other Objects	15-190-100-800	7,427	-	7,427	6,000	1,427
Total Regular Programs - Instruction		2,202,712	53,186	2,255,898	2,228,714	27,184
Resource Room:						
Salaries of Teachers	15-213-100-101	206,970	(9,903)	197,067	192,663	4,404
Other Salaries for Instruction	15-213-100-106	53,312	(25,746)	27,566	27,565	1
Supplies and Materials	15-213-100-600	500	-	500	-	500
Textbooks	15-213-100-640	-	-	-	-	-
Total Resource Room		260,782	(35,649)	225,133	220,228	4,905
Total Special Education		260,782	(35,649)	225,133	220,228	4,905
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	178,271	(818)	177,453	177,452	1
Total Basic Skills/Remedial		178,271	(818)	177,453	177,452	1
Bilingual Education:						
Salaries of Teachers	15-240-100-101	21,131	155	21,286	21,285	1
Total Bilingual Education		21,131	155	21,286	21,285	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	7,120	2,168	9,288	9,288	-
Total School Sponsored Cocurricular Activities		7,120	2,168	9,288	9,288	-
Before/After School Programs:						
Tutoring	15-421-100-101	5,000	-	5,000	3,911	1,089
Total Before/After School Programs		5,000	-	5,000	3,911	1,089
Total - Instruction		2,675,016	19,042	2,694,058	2,660,878	33,180
Health Services:						
Salaries	15-000-213-100	58,379	(52)	58,327	58,325	2
Health Aide	15-000-213-106	15,765	156	15,921	15,920	1
Supplies and Materials	15-000-213-600	5,372	-	5,372	2,281	3,091
Total Health Services		79,516	104	79,620	76,526	3,094
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	92,972	(297)	92,675	92,675	-
Supplies and Materials	15-000-218-600	2,500	-	2,500	486	2,014

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Fort Dix	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Total Other Support Services-Students-Regular		95,472	(297)	95,175	93,161	2,014
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	10,400	-	10,400	7,200	3,200
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		10,400	-	10,400	7,200	3,200
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	-	-	-	-	-
Salaries of Technology Coordinators	15-000-222-177	74,179	-	74,179	74,179	-
Supplies and Materials	15-000-222-600	17,711	(58)	17,653	6,323	11,330
Total Educational Media Services/School Library		91,890	(58)	91,832	80,502	11,330
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	133,396	1	133,397	133,397	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	44,218	2,768	46,986	46,985	1
Salaries of HFMS SHA	15-000-240-107	26,807	207	27,014	27,013	1
Total Support Services School Administration		204,421	2,976	207,397	207,395	2
Security:						
Salaries	15-000-266-100	36,289	378	36,667	36,666	1
Total Security:		36,289	378	36,667	36,666	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	920,619	-	920,619	920,619	-
Total Unallocated Benefits - Employee Benefits		920,619	-	920,619	920,619	-
Total Undistributed Expenditures		1,438,607	3,103	1,441,710	1,422,069	19,641
Total Expenditures - Current Expense		4,113,623	22,145	4,135,768	4,082,947	52,821
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 1 - 5	15-120-100-730	-	-	-	-	-
Total Equipment		-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total School Based Expenditures		4,113,623	22,145	4,135,768	4,082,947	52,821
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,113,623	22,145	4,135,768	4,082,947	(52,821)
Total Other Financing Sources/(Uses)		4,113,623	22,145	4,135,768	4,082,947	(52,821)
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, 2019**

School: Isaiah Haines School	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	\$ 478,118	\$ (86,324)	\$ 391,794	\$ 387,959	\$ 3,835
Other Salaries for Instruction	15-110-100-106	135,748	(28,628)	107,120	106,819	301
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	(20)	12,980	2,490	10,490
Other Objects	15-110-100-800	2,000	-	2,000	-	2,000
Grades 1 - 5	15-120-100-101	1,081,487	(9,855)	1,071,632	1,071,631	1
Reading Sepcialist	15-120-100-179	133,586	(5,876)	127,710	127,710	-
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	900	1,299	2,199	2,198	1
General Supplies	15-190-100-610	55,588	(14,427)	41,161	33,912	7,249
Other Objects	15-190-100-800	6,000	-	6,000	6,000	-
Total Regular Programs - Instruction		1,913,027	(143,831)	1,769,196	1,743,719	25,477
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	56,693	87,808	144,501	144,499	2
Other Salaries for Instruction	15-212-100-106	81,952	(26,643)	55,309	55,309	-
Purchased Professional/Educational Services	15-212-100-320	-	-	-	-	-
General Supplies	15-212-100-610	2,050	-	2,050	1,552	498
Other Objects	15-212-100-800	800	-	800	-	800
Total Multiple Disabilities		141,495	61,165	202,660	201,360	1,300
Resource Room:						
Salaries of Teachers	15-213-100-101	60,756	33,736	94,492	94,492	-
Other Salaries for Instruction	15-213-100-106	26,850	(26,850)	-	-	-
Total Resource Room		87,606	6,886	94,492	94,492	-
Total Special Education		229,101	68,051	297,152	295,852	1,300
Basic Skills/Remedial:						
Salaries of Aides	15-230-100-106	44,070	(104)	43,966	43,965	1
General Supplies	15-230-100-610	1,000	-	1,000	-	1,000
Total Basic Skills/Remedial		45,070	(104)	44,966	43,965	1,001
Bilingual Education:						
Salaries of Teachers	15-240-100-101	30,768	(296)	30,472	30,471	1
Total Bilingual Education		30,768	(296)	30,472	30,471	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Isaiah Haines School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	-	-	-	-	-
Total School Sponsored Cocurricular Activities		-	-	-	-	-
Before/After School Programs:						
Salaries	15-421-100-100	4,700	2,029	6,729	6,728	1
Total Before/After School Programs		4,700	2,029	6,729	6,728	1
Total - Instruction		2,222,666	(74,151)	2,148,515	2,120,735	27,780
Health Services:						
Salaries	15-000-213-100	68,844	3,598	72,442	70,172	2,270
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	855	2,195
Total Health Services		72,619	3,598	76,217	71,027	5,190
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	68,937	2,554	71,491	71,491	-
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	138	682
Total Other Support Services-Students-Regular		71,182	2,554	73,736	71,629	2,107
Improvement of Instructional Services:						
Salaries of Other Professional Staff	15-000-221-104	7,800	-	7,800	7,200	600
Total Improvement of Instructional Services		7,800	-	7,800	7,200	600
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	44,918	(609)	44,309	44,308	1
Tech Coordinator	15-000-222-177	8,739	1	8,740	8,739	1
Purchased Professional & Technical Services	15-000-222-300	476	-	476	-	476
Other Purchased Services	15-000-222-500	25	-	25	-	25
Supplies and Materials	15-000-222-600	29,117	-	29,117	2,922	26,195
Total Educational Media Services/School Library		83,275	(608)	82,667	55,969	26,698
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	135,507	1	135,508	135,507	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	39,097	1,337	40,434	40,434	-
Salaries of HFMS SHA	15-000-240-107	38,292	(241)	38,051	38,051	-
Other Purchased Services	15-000-240-500	2,000	(487)	1,513	264	1,249
Supplies and Materials	15-000-240-600	4,000	-	4,000	-	4,000
Total Support Services School Administration		218,896	610	219,506	214,256	5,250

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Isaiah Haines School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	44,698	(44,326)	372	371	1
Total Security		44,698	(44,326)	372	371	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	771,503	13,438	784,941	771,503	13,438
Total Unallocated Benefits - Employee Benefits		771,503	13,438	784,941	771,503	13,438
Total Undistributed Expenditures		1,269,973	(24,734)	1,245,239	1,191,955	53,284
Total Expenditures - Current Expense		3,492,639	(98,885)	3,393,754	3,312,690	81,064
Total School Based Expenditures		3,492,639	(98,885)	3,393,754	3,312,690	81,064
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,492,639	(98,906)	3,393,733	3,312,669	(81,064)
Total Other Financing Sources/(Uses)		3,492,639	(98,906)	3,393,733	3,312,669	(81,064)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(21)	(21)	(21)	-
Fund Balances, July 1		21	-	21	21	-
Fund Balances, June 30		\$ 21	\$ (21)	\$ -	\$ -	\$ -

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 1,505,471	\$ 19,273	\$ 1,524,744	\$ 1,524,743	\$ 1
Reading Specialist	15-120-100-179	2,000	1,805	3,805	1,804	2,001
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	-	-	-	-	-
Purchased Professional/Educational Services	15-190-100-320	2,060	3,354	5,414	5,414	-
Other Purchased Services	15-190-100-500	619	-	619	84	535
General Supplies	15-190-100-610	47,724	(12,811)	34,913	26,207	8,706
Other Objects	15-190-100-800	5,484	-	5,484	5,484	-
Total Regular Programs - Instruction		1,563,358	11,621	1,574,979	1,563,736	11,243
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	63,782	(4,394)	59,388	59,388	-
Other Salaries for Instruction	15-204-100-106	26,850	80	26,930	26,929	1
Purchased Professional/Educational Services	15-204-100-320	96	-	96	-	96
General Supplies	15-204-100-610	2,715	-	2,715	2,663	52
Total Learning and/or Language Disabilities		93,443	(4,314)	89,129	88,980	149
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	58,817	455	59,272	59,271	1
Other Salaries for Instruction	15-212-100-106	81,987	(21,125)	60,862	60,861	1
General Supplies	15-212-100-610	4,600	(2,140)	2,460	1,892	568
Total Multiple Disabilities		145,404	(22,810)	122,594	122,024	570
Resource Room:						
Salaries of Teachers	15-213-100-101	394,116	(17,282)	376,834	376,834	-
Other Salaries for Instruction	15-213-100-106	-	-	-	-	-
General Supplies	15-213-100-610	2,250	(1,140)	1,110	788	322
Total Resource Room		396,366	(18,422)	377,944	377,622	322
Total Special Education		635,213	(45,546)	589,667	588,626	1,041
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	301,548	3,342	304,890	304,718	172
General Supplies	15-230-100-610	-	-	-	-	-
Total Basic Skills/Remedial		301,548	3,342	304,890	304,718	172
Bilingual Education:						
Salaries of Teachers	15-240-100-101	116,765	2,258	119,023	108,037	10,986
Other Purchased Services	15-240-100-500	-	-	-	-	-
General Supplies	15-240-100-610	-	-	-	-	-
Textbooks	15-240-100-640	-	-	-	-	-
Total Bilingual Education		116,765	2,258	119,023	108,037	10,986

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	-	-	-	-	-
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Total School Sponsored Cocurricular Activities		-	-	-	-	-
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	-	-	-	-	-
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Total Before/After School Programs		-	-	-	-	-
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Total - Instruction		2,616,884	(28,325)	2,588,559	2,565,117	23,442
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Health Services:						
Salaries	15-000-213-100	70,830	2,440	73,270	72,500	770
Other Salaries for Instruction	15-000-213-106	-	-	-	-	-
Supplies and Materials	15-000-213-600	2,172	-	2,172	1,057	1,115
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Total Health Services		73,002	2,440	75,442	73,557	1,885
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Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	68,937	2,554	71,491	71,491	-
Other Purchased Services	15-000-218-500	150	-	150	-	150
Supplies and Materials	15-000-218-600	1,250	-	1,250	560	690
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Total Other Support Services-Students-Regular		70,337	2,554	72,891	72,051	840
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Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	7,800	-	7,800	7,200	600
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Total Other Support Services-Students-Regular		7,800	-	7,800	7,200	600
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Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	103,937	891	104,828	104,659	169
Salaries of Technology Coordinators	15-000-222-177	83,761	(8,248)	75,513	75,512	1
Purchased Professional Services	15-000-222-300	585	-	585	-	585
Other Purchased Services	15-000-222-500	2,000	-	2,000	116	1,884
Supplies and Materials	15-000-222-600	13,064	-	13,064	4,711	8,353
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Total Educational Media Services/School Library		203,347	(7,357)	195,990	184,998	10,992
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Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	119,383	-	119,383	119,383	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	44,218	1,112	45,330	45,329	1
Salaries of HFMS SHA	15-000-240-107	12,010	118	12,128	12,128	-
Other Purchased Services	15-000-240-500	500	-	500	-	500
Supplies and Materials	15-000-240-600	500	-	500	321	179
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Total Support Services School Administration		176,611	1,230	177,841	177,161	680

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Denbo	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	44,198	(256)	43,942	43,941	1
Total Security		44,198	(256)	43,942	43,941	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	923,134	13,778	936,912	923,134	13,778
Total Unallocated Benefits - Employee Benefits		923,134	13,778	936,912	923,134	13,778
Total Undistributed Expenditures		1,498,429	12,389	1,510,818	1,482,042	28,776
Total Expenditures - Current Expense		4,115,313	(15,936)	4,099,377	4,047,159	52,218
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grade 1-5	15-120-100-730	-	-	-	-	-
Total Equipment		-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total School Based Expenditures		4,115,313	(15,936)	4,099,377	4,047,159	52,218
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,115,313	(15,936)	4,099,377	4,047,159	(52,218)
Total Other Financing Sources/(Uses)		4,115,313	(15,936)	4,099,377	4,047,159	(52,218)
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, 2019**

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	\$ 1,326,044	\$ 196,045	\$ 1,522,089	\$ 1,522,089	\$ -
Reading Specialist	15-120-100-179	96,910	(955)	95,955	95,470	485
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	-	781	781	781	-
Purchased Professional/Educational Services	15-190-100-320	1,600	737	2,337	2,336	1
Other Purchased Services	15-190-100-500	700	-	700	543	157
General Supplies	15-190-100-610	56,200	(21,886)	34,314	33,005	1,309
Textbooks	15-190-100-640	-	-	-	-	-
Other Objects	15-190-100-800	5,000	(2,685)	2,315	2,315	-
Total Regular Programs - Instruction		1,486,454	172,037	1,658,491	1,656,539	1,952
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	55,281	34,312	89,593	89,592	1
Other Salaries for Instruction	15-204-100-106	53,402	457	53,859	53,078	781
General Supplies	15-204-100-610	3,740	(1,120)	2,620	1,834	786
Total Learning and/or Language Disabilities		112,423	33,649	146,072	144,504	1,568
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	57,611	3,262	60,873	60,872	1
Other Salaries for Instruction	15-212-100-106	83,192	(6,340)	76,852	76,851	1
General Supplies	15-212-100-610	1,000	-	1,000	773	227
Total Multiple Disabilities		141,803	(3,078)	138,725	138,496	229
Resource Room:						
Salaries of Teachers	15-213-100-101	566,112	(143,842)	422,270	422,270	-
Other Salaries for Instruction	15-213-100-106	25,988	23,555	49,543	49,542	1
General Supplies	15-213-100-610	5,740	(662)	5,078	4,313	765
Total Resource Room		597,840	(120,949)	476,891	476,125	766
Total Special Education		852,066	(90,378)	761,688	759,125	2,563
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	99,310	(1,686)	97,624	97,624	-
Bus Aides	15-230-100-106	31,472	39	31,511	31,511	-
Total Basic Skills/Remedial		130,782	(1,647)	129,135	129,135	-
Bilingual Education:						
Salaries of Teachers	15-240-100-101	20,509	2,869	23,378	23,377	1
Total Bilingual Education		20,509	2,869	23,378	23,377	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	6,000	156	6,156	6,156	-
Total School Sponsored Cocurricular Activities		6,000	156	6,156	6,156	-
Before/After School Programs:						
1-5 Teacher Tutoring	15-421-100-101	15,000	8,279	23,279	19,350	3,929
Other Salaries for Instruction	15-421-100-106	1,000	(1,000)	-	-	-
Total Before/After School Programs		16,000	7,279	23,279	19,350	3,929
Total - Instruction		2,511,811	90,316	2,602,127	2,593,682	8,445

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Busansky	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Health Services:						
Salaries	15-000-213-100	90,548	(19,274)	71,274	55,017	16,257
Supplies and Materials	15-000-213-600	2,000	-	2,000	1,712	288
Total Health Services		92,548	(19,274)	73,274	56,729	16,545
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	61,231	407	61,638	61,637	1
Supplies and Materials	15-000-218-600	500	-	500	402	98
Total Other Support Services-Students-Regular		61,731	407	62,138	62,039	99
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,800	-	7,800	4,800	3,000
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		7,800	-	7,800	4,800	3,000
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	45,853	(557)	45,296	45,295	1
Salaries of Technology Coordinator	15-000-222-177	44,632	(999)	43,633	43,632	1
Other Purchased Services	15-000-222-500	2,000	-	2,000	1,210	790
Supplies and Materials	15-000-222-600	15,300	(5,000)	10,300	9,575	725
Total Educational Media Services/School Library		107,785	(6,556)	101,229	99,712	1,517
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	116,699	-	116,699	116,699	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	61,262	(24,742)	36,520	36,519	1
Salaries of HFMS SHA	15-000-240-107	15,322	1,805	17,127	17,076	51
Other Purchased Services	15-000-240-500	-	-	-	-	-
Total Support Services School Administration		193,283	(22,937)	170,346	170,294	52
Security:						
Salaries	15-000-266-100	37,065	1,186	38,251	38,250	1
Total Security		37,065	1,186	38,251	38,250	1
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	924,670	28,733	953,403	924,670	28,733
Total Unallocated Benefits - Employee Benefits		924,670	28,733	953,403	924,670	28,733
Total Undistributed Expenditures		1,424,882	(18,441)	1,406,441	1,356,494	49,947
Total Expenditures - Current Expense		3,936,693	71,875	4,008,568	3,950,176	58,392

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: Busansky	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grade 1-5	15-120-100-730	-	-	-	-	-
Total Equipment		-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total School Based Expenditures		3,936,693	71,875	4,008,568	3,950,176	58,392
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,936,693	71,875	4,008,568	3,950,176	(58,392)
Total Other Financing Sources/(Uses)		3,936,693	71,875	4,008,568	3,950,176	(58,392)
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, 2019**

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	\$ 1,169,059	\$ 193,291	\$ 1,362,350	\$ 1,361,440	\$ 910
Reading Specialist	15-120-100-179	76,986	(14,384)	62,602	62,601	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	3,000	3,621	6,621	5,121	1,500
Other Purchased Services	15-190-100-500	1,785	(1,550)	235	233	2
General Supplies	15-190-100-610	40,815	(1,358)	39,457	34,373	5,084
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		1,295,645	179,220	1,474,865	1,467,368	7,497
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	88,635	57,280	145,915	145,914	1
Other Salaries for Instruction	15-212-100-106	56,221	56,157	112,378	111,026	1,352
General Supplies	15-212-100-610	3,000	(1,000)	2,000	1,114	886
Total Multiple Disabilities		147,856	112,437	260,293	258,054	2,239
Resource Room:						
Salaries of Teachers	15-213-100-101	391,430	3,587	395,017	395,016	1
Other Salaries for Instruction	15-213-100-106	27,050	80	27,130	27,129	1
General Supplies	15-213-100-610	3,000	(1,006)	1,994	994	1,000
Total Resource Room		421,480	2,661	424,141	423,139	1,002
Total Special Education		569,336	115,098	684,434	681,193	3,241
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	219,342	44	219,386	219,386	-
Other Salaries for Instruction	15-230-100-106	62,412	(336)	62,076	62,075	1
Total Basic Skills/Remedial		281,754	(292)	281,462	281,461	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	7,092	1,500	8,592	7,401	1,191
Total Before/After School Programs		7,092	1,500	8,592	7,401	1,191
Total - Instruction		2,153,827	299,434	2,453,261	2,441,331	11,930
Health Services:						
Salaries	15-000-213-100	57,243	32,746	89,989	88,276	1,713
Supplies and Materials	15-000-213-600	3,500	-	3,500	3,469	31
Total Health Services		60,743	32,746	93,489	91,745	1,744

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	94,372	(497)	93,875	93,875	-
Supplies and Materials	15-000-218-600	1,000	-	1,000	525	475
Total Other Support Services-Students-Regular		<u>95,372</u>	<u>(497)</u>	<u>94,875</u>	<u>94,400</u>	<u>475</u>
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,800	-	7,800	7,200	600
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		<u>7,800</u>	<u>-</u>	<u>7,800</u>	<u>7,200</u>	<u>600</u>
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	60,997	45,920	106,917	106,916	1
Salaries of Technology Coordinators	15-000-222-177	60,748	(3,872)	56,876	56,875	1
Supplies and Materials	15-000-222-600	14,000	(5,721)	8,279	5,223	3,056
Total Educational Media Services/School Library		<u>135,745</u>	<u>36,327</u>	<u>172,072</u>	<u>169,014</u>	<u>3,058</u>
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	124,938	1	124,939	124,938	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	36,187	333	36,520	36,519	1
Salaries of HFMS SHA	15-000-240-107	22,982	-	22,982	22,981	1
Other Purchased Services	15-000-240-500	500	-	500	-	500
Supplies and Materials	15-000-240-600	500	-	500	101	399
Total Support Services School Administration		<u>185,107</u>	<u>334</u>	<u>185,441</u>	<u>184,539</u>	<u>902</u>
Security:						
Salaries	15-000-266-100	43,998	43,013	87,011	87,011	-
Total Security		<u>43,998</u>	<u>43,013</u>	<u>87,011</u>	<u>87,011</u>	<u>-</u>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	809,388	-	809,388	809,388	-
Total Unallocated Benefits - Employee Benefits		<u>809,388</u>	<u>-</u>	<u>809,388</u>	<u>809,388</u>	<u>-</u>
Total Undistributed Expenditures		<u>1,338,153</u>	<u>111,923</u>	<u>1,450,076</u>	<u>1,443,297</u>	<u>6,779</u>
Total Expenditures - Current Expense		<u>3,491,980</u>	<u>411,357</u>	<u>3,903,337</u>	<u>3,884,628</u>	<u>18,709</u>
Total School Based Expenditures		<u>3,491,980</u>	<u>411,357</u>	<u>3,903,337</u>	<u>3,884,628</u>	<u>18,709</u>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,491,980	411,357	3,903,337	3,884,628	(18,709)
Total Other Financing Sources/(Uses)		<u>3,491,980</u>	<u>411,357</u>	<u>3,903,337</u>	<u>3,884,628</u>	<u>(18,709)</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, 2019**

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	\$ 6,351,558	\$ (218,699)	\$ 6,132,859	\$ 6,119,198	\$ 13,661
Equipment	15-140-100-730	\$ 23,000	-	\$ 23,000	\$ 3,995	19,005
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	87,835	(28,697)	59,138	54,333	4,805
Purchased Professional/Educational Services	15-190-100-320	22,000	4,000	26,000	20,753	5,247
Other Purchased Services	15-190-100-500	27,000	-	27,000	16,368	10,632
General Supplies	15-190-100-610	397,400	(11,060)	386,340	275,993	110,347
Textbooks	15-190-100-640	48,000	(5,000)	43,000	11,691	31,309
Other Objects	15-190-100-800	17,000	-	17,000	15,000	2,000
Total Regular Programs - Instruction		6,973,793	(259,456)	6,714,337	6,517,331	197,006
Learning and/or Language Disabilities:						
General Supplies	15-204-100-610	4,000	(2,785)	1,215	215	1,000
Textbooks	15-204-100-640	2,500	(2,500)	-	-	-
Other Objects	15-204-100-800	500	-	500	-	500
Total Learning and/or Language Disabilities		7,000	(5,285)	1,715	215	1,500
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	213,667	(55,124)	158,543	158,542	1
Other Salaries for Instruction	15-212-100-106	104,593	(935)	103,658	103,368	290
Other purchase	15-212-100-500	600	-	600	-	600
General Supplies	15-212-100-610	15,500	(2,525)	12,975	11,294	1,681
Textbooks	15-212-100-640	3,500	(3,500)	-	-	-
Equipment	15-212-100-730	3,000	3,000	3,000	2,620	380
Other Objects	15-212-100-800	1,000	-	1,000	-	1,000
Total Multiple Disabilities		338,860	(59,084)	279,776	275,824	3,952
Resource Room:						
Salaries of Teachers	15-213-100-101	1,307,743	7,771	1,315,514	1,315,513	1
Other Salaries for Instruction	15-213-100-106	308,482	(40,799)	267,683	246,497	21,186
Purchase Professional Services	15-213-100-320	6,000	-	6,000	3,650	2,350
Other Purchased Services	15-213-100-500	3,000	999	3,999	999	3,000
General Supplies	15-213-100-610	15,000	(2,745)	12,255	11,242	1,013
Textbooks	15-213-100-640	8,500	(8,034)	466	-	466
Other Objects	15-213-100-800	500	-	500	-	500
Total Resource Room		1,649,225	(42,808)	1,606,417	1,577,901	28,516
Total Special Education		1,995,085	(107,177)	1,887,908	1,853,940	33,968
Basic Skills/Remedial:						
Other Salaries for Instruction	15-230-100-106	44,509	(209)	44,300	44,299	1
Total Basic Skills/Remedial		44,509	(209)	44,300	44,299	1

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	27,924	4,661	32,585	32,585	-
Total Bilingual Education		27,924	4,661	32,585	32,585	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	155,500	18,889	174,389	174,388	1
Total School Sponsored Cocurricular Activities		155,500	18,889	174,389	174,388	1
Before/After School Programs:						
Salaries	15-421-100-101	60,000	-	60,000	21,898	38,102
Total Before/After School Programs		60,000	-	60,000	21,898	38,102
Summer School - Instruction:						
Salaries	15-422-100-101	63,000	57,475	120,475	120,474	1
Total Summer School - Instruction		63,000	57,475	120,475	120,474	1
Total - Instruction		9,319,811	(285,817)	9,033,994	8,764,915	269,079
Health Services:						
Salaries	15-000-213-100	118,000	6,810	124,810	124,810	-
Purchased Professional & Technical Services	15-000-213-300	500	-	500	-	500
Other Purchased Services	15-000-213-500	-	-	-	-	-
Supplies and Materials	15-000-213-600	6,000	(2,510)	3,490	3,018	472
Total Health Services		124,500	4,300	128,800	127,828	972
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	407,248	5,828	413,076	413,076	-
Purchased Technical Services	15-000-218-390	1,500	-	1,500	-	1,500
Other Purchased Services	15-000-218-500	500	-	500	-	500
Supplies and Materials	15-000-218-600	5,000	-	5,000	4,252	748
Total Other Support Services-Students-Regular		414,248	5,828	420,076	417,328	2,748
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	50,500	-	50,500	-	50,500
Supplies and Materials	15-000-221-600	1,500	-	1,500	-	1,500
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		52,000	-	52,000	-	52,000
Educational Media Services/School Library:						
Salaries	15-000-222-104	92,972	(497)	92,475	92,475	-
Salaries of Technology Coordinator	15-000-222-177	190,083	10,529	200,612	200,612	-
Other Purchased Services	15-000-222-500	8,000	10,000	18,000	16,857	1,143
Supplies and Materials	15-000-222-600	50,000	(10,000)	40,000	11,679	28,321
Total Educational Media Services/School Library		341,055	10,032	351,087	321,623	29,464

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	10,000	-	10,000	-	10,000
Total Instructional Staff Training Services		10,000	-	10,000	-	10,000
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	533,347	701	534,048	530,797	3,251
Salaries of Secretarial & Clerical Assistants	15-000-240-105	346,934	4,222	351,156	349,514	1,642
Other Salaries	15-000-240-110	111,489	(896)	110,593	110,592	1
Other Purchased Services	15-000-240-500	2,000	-	2,000	268	1,732
Supplies and Materials	15-000-240-600	8,000	(2,007)	5,993	184	5,809
Total Support Services School Administration		1,001,770	2,020	1,003,790	991,355	12,435
Security:						
Salaries	15-000-266-100	331,070	14,883	345,953	345,144	809
General Supplies	15-000-266-610	1,500	-	1,500	-	1,500
Total Security		332,570	14,883	347,453	345,144	2,309
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	3,351,581	(578,715)	2,772,866	2,740,168	32,698
Total Unallocated Benefits - Employee Benefits		3,351,581	(578,715)	2,772,866	2,740,168	32,698
Total Undistributed Expenditures		5,627,724	(541,652)	5,086,072	4,943,446	142,626
Total Expenditures - Current Expense		14,947,535	(827,469)	14,120,066	13,708,361	411,705
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 9 - 12	15-140-100-730	-	-	-	-	-
Total Equipment		-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total School Based Expenditures		14,947,535	(827,469)	14,120,066	13,708,361	411,705
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	14,947,535	(829,409)	14,118,126	13,708,508	(409,618)
Total Other Financing Sources/(Uses)		14,947,535	(829,409)	14,118,126	13,708,508	(409,618)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(1,940)	(1,940)	147	2,087
Fund Balances, July 1		1,940	-	1,940	1,940	-
Fund Balances, June 30		\$ 1,940	\$ (1,940)	\$ -	\$ 2,087	\$ 2,087

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 258,146	551,607	\$ 809,753	\$ 808,878	\$ 875
Other Salaries for Instruction	15-213-100-106	238,175	(34,915)	203,260	203,260	-
Total Resource Room		<u>496,321</u>	<u>516,692</u>	<u>1,013,013</u>	<u>1,012,138</u>	<u>875</u>
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	-	1,031	1,031	1,030	1
Other Salaries for Instruction	15-216-100-106	-	-	-	-	-
Total Preschool Disabilities - Full Time		<u>-</u>	<u>1,031</u>	<u>1,031</u>	<u>1,030</u>	<u>1</u>
Total - Instruction		<u>496,321</u>	<u>517,723</u>	<u>1,014,044</u>	<u>1,013,168</u>	<u>876</u>
Total Expenditures - Current Expense		<u>496,321</u>	<u>517,723</u>	<u>1,014,044</u>	<u>1,013,168</u>	<u>876</u>
Total School Based Expenditures		<u>496,321</u>	<u>517,723</u>	<u>1,014,044</u>	<u>1,013,168</u>	<u>876</u>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	496,321	517,723	1,014,044	1,013,168	(876)
Total Other Financing Sources/(Uses)		<u>496,321</u>	<u>517,723</u>	<u>1,014,044</u>	<u>1,013,168</u>	<u>(876)</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, 2019

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	\$ 1,726,062	\$ (108,063)	\$ 1,617,999	\$ 1,617,541	\$ 458
Reading Specialist	15-130-100-179	88,890	1,615	90,505	87,992	2,513
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	2,805	10,864	13,669	12,464	1,205
Other Purchased Services	15-190-100-500	3,848	-	3,848	450	3,398
General Supplies	15-190-100-610	33,303	-	33,303	23,806	9,497
Textbooks	15-190-100-640	8,329	-	8,329	376	7,953
Other Objects	15-190-100-800	3,421	-	3,421	-	3,421
Total Regular Programs - Instruction		1,866,658	(95,584)	1,771,074	1,742,629	28,445
Learning and/or Language Disabilities:						
Other Salaries for Instruction	15-204-100-106	25,866	(72)	25,794	25,794	-
General Supplies	15-204-100-610	1,344	700	2,044	1,112	932
Total Learning and/or Language Disabilities		27,210	628	27,838	26,906	932
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	118,229	711	118,940	118,939	1
Other Salaries for Instruction	15-212-100-106	78,199	17,625	95,824	95,824	-
Other Purchased Services	15-212-100-500	250	-	250	175	75
General Supplies	15-212-100-610	2,133	1,300	3,433	3,421	12
Total Multiple Disabilities		198,811	19,636	218,447	218,359	88
Resource Room:						
Salaries of Teachers	15-213-100-101	428,348	(2,569)	425,779	425,779	-
Other Salaries for Instruction	15-213-100-106	50,783	(24,510)	26,273	26,128	145
Purchased Professional Services	15-213-100-320	1,983	(700)	1,283	1,150	133
Other Purchased Services	15-213-100-500	1,269	-	1,269	1,150	119
General Supplies	15-213-100-610	2,976	(1,300)	1,676	1,562	114
Total Resource Room		485,359	(29,079)	456,280	455,769	511
Total Special Education		711,380	(8,815)	702,565	701,034	1,531
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	35,374	26,489	61,863	61,862	1
Other Salaries for instructors	15-230-100-106	17,378	(88)	17,290	17,290	-
Total Basic Skills/Remedial		52,752	26,401	79,153	79,152	1
Bilingual Education:						
Salaries of Teachers	15-240-100-101	27,103	345	27,448	27,448	-
Total Bilingual Education		27,103	345	27,448	27,448	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	12,395	24,170	36,565	36,564	1
Total School Sponsored Cocurricular Activities		12,395	24,170	36,565	36,564	1
Before/After School Programs:						
Teacher Tutoring	15-421-100-101	21,601	-	21,601	20,236	1,365
Total Before/After School Programs		21,601	-	21,601	20,236	1,365
Summer School:						
Salaries of Principals & Assistant Principals	15-422-240-103	10,738	(10,738)	-	-	-
Total Summer School		10,738	(10,738)	-	-	-
Total - Instruction		2,702,627	(64,221)	2,638,406	2,607,063	31,343
Health Services:						
Salaries	15-000-213-100	84,897	5,558	90,455	88,909	1,546
Supplies and Materials	15-000-213-600	2,099	-	2,099	189	1,910
Total Health Services		86,996	5,558	92,554	89,098	3,456
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	64,988	112,944	177,932	173,870	4,062
Purchased Professional/Educational Services	15-000-218-320	363	-	363	-	363
Supplies and Materials	15-000-218-600	1,452	-	1,452	-	1,452
Total Other Support Services-Students-Regular		66,803	112,944	179,747	173,870	5,877
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	1,878	366
Total Other Support Services-Students-Regular		12,492	-	12,492	1,878	10,614
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	-	-	-	-	-
Salaries of Technology Coordinators	15-000-222-177	33,922	7,932	41,854	41,853	1
Supplies and Materials	15-000-222-600	9,842	-	9,842	3,920	5,922
Total Educational Media Services/School Library		43,764	7,932	51,696	45,773	5,923

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	141,539	1	141,540	140,927	613
Salaries of Secretarial & Clerical Assistants	15-000-240-105	37,026	143	37,169	36,525	644
Salaries of HFMS SHA	15-000-240-107	15,322	507	15,829	15,828	1
Other Purchased Services	15-000-240-500	1,191	-	1,191	-	1,191
Supplies and Materials	15-000-240-600	1,426	-	1,426	-	1,426
Total Support Services School Administration		196,504	651	197,155	193,280	3,875
Security:						
Salaries	15-000-266-100	44,098	29,003	73,101	72,609	492
Total Security		44,098	29,003	73,101	72,609	492
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	919,438	25,155	944,593	919,438	25,155
Total Unallocated Benefits - Employee Benefits		919,438	25,155	944,593	919,438	25,155
Total Undistributed Expenditures		1,370,095	181,243	1,551,338	1,495,946	55,392
Total Expenditures - Current Expense		4,072,722	117,022	4,189,744	4,103,009	86,735
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	-	-	-	-	-
Total Equipment		-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total School Based Expenditures		4,072,722	117,022	4,189,744	4,103,009	86,735
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,072,722	-	4,189,744	4,103,942	(85,802)
Total Other Financing Sources/(Uses)		4,072,722	-	4,189,744	4,103,942	(85,802)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(117,022)	-	933	933
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ (117,022)	\$ -	933	\$ 933

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, 2019**

	TITLE I	TITLE II	TITLE III	TITLE IV	MCKINNEY VENTO PROGRAM	I.D.E.A. PART B REGULAR PROGRAM	I.D.E.A. PRESCHOOL PROGRAM	PRESCHOOL EDUCATION PROGRAM	21ST CENTURY GRANT	NJ DESEG	PERKINS VOCATIONAL GRANT	TOTALS
Revenues:												
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,672,331	\$ -	\$ 911,471	\$ -	\$ 8,583,802
Federal Sources	984,093	128,768	11,735	49,071	145,625	1,597,941	44,221	-	419,184	-	47,693	3,428,331
Local Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 984,093	\$ 128,768	\$ 11,735	\$ 49,071	\$ 145,625	\$ 1,597,941	\$ 44,221	\$ 7,672,331	\$ 419,184	\$ 911,471	\$ 47,693	\$ 12,012,133
Expenditures:												
Instruction:												
Salaries of Teachers	\$ 547,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,004,663	\$ 83,895	\$ -	\$ 13,050	\$ 3,649,516
Other Salaries for Instruction	226,693	-	8,368	-	13,159	-	-	1,398,567	99,787	-	-	1,746,574
Purchased Professional Services	-	-	-	-	-	-	-	-	28,340	-	-	28,340
Other Purchased Services	16,586	92,571	-	-	-	1,597,941	44,221	10,024	-	-	-	1,761,343
Travel	-	-	-	-	-	-	-	-	15,042	-	-	15,042
General Supplies	2,303	-	2,366	-	-	-	-	104,898	7,848	-	-	117,475
Other Objects	-	-	-	-	-	-	-	10,543	450	-	-	10,993
Total Instruction	793,490	92,571	10,734	-	13,219	1,597,941	44,221	4,528,695	235,362	-	13,050	7,329,283
Support Services:												
Salaries of Supervisors	-	-	-	-	28,800	-	-	383,992	15,273	-	-	428,065
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	64,314	-	7,200	71,514
Salaries of Secretarial & Clerical Assistants	-	-	-	-	7,200	-	-	109,126	-	-	-	116,326
Other Salaries	-	-	-	-	37,459	-	-	980,130	47,687	-	-	1,065,276
Personal Services-Employee Benefits	180,271	28,697	443	11,612	4,705	-	-	899,468	42,104	-	1,269	1,168,569
Purchased Professional Services	2,047	-	-	-	-	-	-	740,007	-	-	-	742,054
Other Purchased Services	-	7,500	-	-	50,255	-	-	15,261	12,100	-	-	85,116
Travel	-	-	558	-	41,321	-	-	7,770	80	-	-	49,729
Miscellaneous Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	8,285	-	-	-	125	-	-	7,882	2,264	-	14,106	32,662
Total Support Services	190,603	36,197	1,001	49,071	132,406	-	-	3,143,636	183,822	-	22,575	3,759,311
Capital Outlay:												
Security	-	-	-	-	-	-	-	-	-	911,471	-	911,471
Non Instructional Equipment	-	-	-	-	-	-	-	-	-	-	12,068	12,068
Total Capital Outlay	-	-	-	-	-	-	-	-	-	911,471	12,068	923,539
Total Expenditures	\$ 984,093	\$ 128,768	\$ 11,735	\$ 49,071	\$ 145,625	\$ 1,597,941	\$ 44,221	\$ 7,672,331	\$ 419,184	\$ 911,471	\$ 47,693	\$ 12,012,133

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 3,016,954	\$ 3,004,663	\$ 12,291
Other Salaries for Instruction	1,406,141	1,398,567	7,574
Other Purchased Services	12,259	10,024	2,235
General Supplies	112,244	104,898	7,346
Other Objects	14,000	10,543	3,457
	<u>4,561,598</u>	<u>4,528,695</u>	<u>32,903</u>
Total Instruction			
Support Services:			
Salaries of Supervisors of Instruction	383,994	383,992	2
Salaries of Other Professional Staff	-	-	-
Salaries of Secretarial & Clerical Assistants	121,816	109,126	12,690
Other Salaries	995,824	980,130	15,694
Personal Services - Employee Benefits	1,389,974	899,468	490,506
Purchased Professional Services	740,009	740,007	2
Other Purchased Services	28,400	15,261	13,139
Travel	12,000	7,770	4,230
Miscellaneous Purchased Services	-	-	-
Supplies and Materials	30,000	7,882	22,118
Other Objects	3,000	-	3,000
	<u>3,705,017</u>	<u>3,143,636</u>	<u>561,381</u>
Total Support Services			
Facilities Acquisition & Construction Services:			
Instructional Equipment	29,462	-	29,462
Noninstructional Equipment	27,279	-	27,279
	<u>56,741</u>	<u>-</u>	<u>56,741</u>
Total Facilities Acquisition & Construction Services			
	<u>56,741</u>	<u>-</u>	<u>56,741</u>
Total Expenditures			
	<u>\$ 8,323,356</u>	<u>\$ 7,672,331</u>	<u>\$ 651,025</u>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2018-2019 Preschool Education Aid Allocation	\$ 7,677,850
Add: Actual Preschool Education Aid Carryover (June 30, 2018)	
Add: Excess Tuition Received	<u> </u>
Total Preschool Education Aid Funds Available for 2018-2019 Budget	7,677,850
Less: 2017-2018 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<u>(8,323,356)</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2017	(645,506)
Add: June 30, 2018 Unexpended Preschool Education Aid Funds	<u>651,025</u>
2017-2018 Carryover - Preschool Education Aid Funds	<u>\$ 5,519</u>
2017-2018 Preschool Education Aid Funds Carryover Budgeted in 2018-2019	<u> </u>

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, 2019**

PROJECT TITLE/ISSUE	ORIGINAL APPROPRIATIONS	EXPENDITURES TO DATE		CANCELLED	UNEXPENDED BALANCE JUNE 30, 2019
		PRIOR YEARS	CURRENT YEAR		
Window and HVAC Replacements at the Emmons School	3,636,000	3,631,708	-	(4,292)	-
Windows at Stackhouse School	3,691,500	556,535	3,018,311	(116,654)	-
Denbo SDA Project	196,445	-	196,445	-	-
Various High School Improvements	347,201	-	236,580	(5,010)	105,611
Waste Water Treatment Plant	2,000,000	-	21,114	-	1,978,886
Transportation Fuel Tanks	513,000	-	276,961	-	236,039
Various Boilers	590,000	-	119,540	-	470,460
Total		\$ 4,188,243	\$ 3,868,951	\$ (125,956)	\$ 2,790,996

**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, 2019**

Revenues & Other Financing Sources:	
Transfer from General Fund	<u>\$ 3,646,646</u>
 Total Revenues	 <u>3,646,646</u>
Expenditures & Other Financing Uses:	
Purchased Professional & Technical Services	103,946
Construction Services	<u>3,765,005</u>
 Total Expenditures	 <u>3,868,951</u>
Other Financing Sources/(Uses):	
Operating Transfer Out-General Fund	 <u>125,956</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(348,261)
Fund Balance - Beginning	<u>3,139,257</u>
 Fund Balance - Ending	 <u><u>\$ 2,790,996</u></u>

**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, 2019**

	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	49,990	-	49,990	50,000
Construction Services	3,581,718	-	3,581,718	3,586,000
Total Expenditures	3,631,708	-	3,631,708	3,636,000
Other Financing Sources/(Uses):				
Operating Transfer Out-General Fund	-	4,292	4,292	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 4,292	\$ (4,292)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

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, 2019**

	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	61,974	236,670	300,000
Construction Services	381,839	2,956,337	3,338,176	3,391,500
Total Expenditures	556,535	3,018,311	3,574,846	3,691,500
Other Financing Sources/(Uses):				
Operating Transfer Out-General Fund	-	116,654	116,654	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 3,134,965	\$ (3,134,965)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 4,872,500
Revised Authorized Cost	\$ 3,691,500
Percentage Decrease Over Original Authorized Cost	-24.24%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
DENBO SDA PROJECT
FOR THE YEAR ENDED JUNE 30, 2019**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 196,445	\$ 196,445	\$ 196,445
Total Revenues	-	196,445	196,445	196,445
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services				
Construction Services	-	196,445	196,445	196,445
Total Expenditures	-	196,445	196,445	196,445
Other Financing Sources/(Uses):				
Operating Transfer Out-General Fund	-	-	-	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ -	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 347,201
Revised Authorized Cost	\$ 196,445
Percentage Decrease Over Original Authorized Cost	-43.42%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
VARIOUS HIGH SCHOOL IMPROVEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 347,201	\$ 347,201	\$ 347,201
Total Revenues	-	347,201	347,201	347,201
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services				
Construction Services	-	236,580	236,580	347,201
Total Expenditures	-	236,580	236,580	347,201
Other Financing Sources/(Uses):				
Operating Transfer Out-General Fund	-	5,010	5,010	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 105,611	\$ 105,611	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 347,201
Revised Authorized Cost	\$ 347,201
Percentage Decrease Over Original Authorized Cost	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
WASTE WATER TREATMENT PLANT
FOR THE YEAR ENDED JUNE 30, 2019**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Revenues	-	2,000,000	2,000,000	2,000,000
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	21,114	21,114	106,000
Construction Services	-	-	-	1,894,000
Total Expenditures	-	21,114	21,114	2,000,000
Other Financing Sources/(Uses):				
Operating Transfer Out-General Fund	-	-	-	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 1,978,886	\$ 1,978,886	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 2,000,000
Revised Authorized Cost	\$ 2,000,000
Percentage Decrease Over Original Authorized Cost	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
TRANSPORTATION FUEL TANKS
FOR THE YEAR ENDED JUNE 30, 2019**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 513,000	\$ 513,000	\$ 513,000
Total Revenues	-	513,000	513,000	513,000
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	20,858	20,858	23,000
Construction Services	-	256,103	256,103	490,000
Total Expenditures	-	276,961	276,961	513,000
Other Financing Sources/(Uses):				
Operating Transfer Out-General Fund	-	-	-	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 236,039	\$ 236,039	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 513,000
Revised Authorized Cost	\$ 513,000
Percentage Decrease Over Original Authorized Cost	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
VARIOUS BOILERS
FOR THE YEAR ENDED JUNE 30, 2019**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 590,000	\$ 590,000	\$ 590,000
Total Revenues	-	590,000	590,000	590,000
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	-	-	23,000
Construction Services	-	119,540	119,540	490,000
Total Expenditures	-	119,540	119,540	513,000
Other Financing Sources/(Uses):				
Operating Transfer Out-General Fund	-	-	-	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 470,460	\$ 470,460	\$ 77,000

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 590,000
Revised Authorized Cost	\$ 590,000
Percentage Decrease Over Original Authorized Cost	-

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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, 2019**

ASSETS	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Current Assets:				
Cash	\$ -	\$ 557,260	\$ -	\$ 557,260
Accounts Receivable:				
State	5,293	-	-	5,293
Federal	294,758	-	-	294,758
Other	26,817	-	-	26,817
Interfund	471,277	-	-	471,277
Inventories	109,255	-	-	109,255
Total Current Assets	907,400	557,260	-	1,464,660
Noncurrent Assets:				
Equipment	68,915	-	-	68,915
Accumulated Depreciation	(48,865)	-	-	(48,865)
Total Noncurrent Assets	20,050	-	-	20,050
Total Assets	927,450	557,260	-	1,484,710
LIABILITIES				
Current Liabilities:				
Cash Deficit	129,866	-	-	129,866
Unearned Revenue	68,186	-	-	68,186
Interfund Payable	-	60,099	-	60,099
Accounts Payable	2,873	-	-	2,873
Accrued Salaries	4,555	35,661	-	40,216
Total Current Liabilities	205,480	95,760	-	301,240
NET POSITION				
Net Investment in Capital Assets	20,050	-	-	20,050
Unrestricted	701,920	461,500	-	1,163,420
Total Net Position	\$ 721,970	\$ 461,500	\$ -	\$ 1,183,470

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2019**

	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Operating Revenues:				
Local Sources:				
Daily Sales - Reimbursable Programs:				
School Lunch Program	\$ 428,885	\$ -	\$ -	\$ 428,885
School Breakfast Program	58,296	-	-	58,296
Total - Daily Sales - Reimbursable Programs	487,181	-	-	487,181
Daily Sales Nonreimbursable Programs				
Registration & Tuition	18,167	-	-	18,167
Miscellaneous	-	500,681	-	500,681
Fees	13,256	-	15,512	28,768
	-	-	3,457	3,457
Total Operating Revenue	518,604	500,681	18,969	1,038,254
Operating Expenses:				
Salaries	1,006,808	499,973	-	1,506,781
Employee Benefits	333,340	-	-	333,340
Supplies and Materials	10,605	6,998	18,969	36,572
Miscellaneous	1,920	-	-	1,920
Depreciation	1,823	-	-	1,823
Cost of Sales - reimbursable	891,483	-	-	891,483
Cost of Sales - nonreimbursable	56,458	-	-	56,458
Total Operating Expenses	2,302,437	506,971	18,969	2,828,377
Operating Income/(Loss)	(1,783,833)	(6,290)	-	(1,790,123)
Nonoperating Revenues:				
State Sources:				
State School Lunch Program	23,415	-	-	23,415
Federal Source:				
School Breakfast Program	308,639	-	-	308,639
National School Lunch Program	1,100,441	-	-	1,100,441
Healthy Hunger-Free Kids Act	28,387	-	-	28,387
Snack Program	49,739	-	-	49,739
Summer Program	56,491	-	-	56,491
Food Distribution Program	267,199	-	-	267,199
Total Nonoperating Revenues	1,834,311	-	-	1,834,311
Net Income/(Loss)	50,478	(6,290)	-	44,188
Net Position - Beginning	671,492	467,790	-	1,139,282
Total Net Position - Ending	\$ 721,970	\$ 461,500	\$ -	\$ 1,183,470

PEMBERTON TOWNSHIP SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF CASH FLOWS
AS OF JUNE 30, 2019

	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	BAKERY/ CATERING PROGRAM	TOTALS
Cash Flows From Operating Activities:				
Receipts from Customers	\$ 717,041	\$ 500,681	\$ 3,457	\$ 1,221,179
Payments to Employees	(1,343,081)	(505,866)	-	(1,848,947)
Payments to Suppliers	(965,515)	(6,998)	-	(972,513)
Net Cash Provided/(Used) by Operating Activities	(1,591,555)	(12,183)	3,457	(1,600,281)
Cash Flows From Noncapital Financing Activities:				
Operating subsidies and transfers to other funds	-	-	(104,352)	(104,352)
Cash Received From State & Federal Reimbursements	1,567,112	-	-	1,567,112
Net Cash Provided by Noncapital Financing Activities	1,567,112	-	(104,352)	1,462,760
Cash Flows From Capital and Related Financing Activities:				
Purchase of Capital Assets	(21,873)	-	-	(21,873)
Net Cash Provided by Capital and Related Financing Activities	(21,873)	-	-	(21,873)
Net Increase/(Decrease) in Cash & Cash Equivalents				
Balances - Beginning of Year	(46,316)	(12,183)	(100,895)	(159,394)
Balances - Ending of Year	(83,550)	569,443	100,895	586,788
Balances - Ending of Year	\$ (129,866)	\$ 557,260	\$ -	\$ 427,394
Reconciliation of Operating Income/(Loss) to Net Cash Provided/(Used) by Operating Activities:				
Operating Income/(Loss)	\$ (1,783,833)	\$ (6,290)	\$ -	\$ (1,790,123)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided/(Used) by Operating Activities:				
Food Distribution Program	267,199	-	-	267,199
Change in Assets & Liabilities:				
Depreciation	1,823	-	-	1,823
(Increase)/Decrease in Accounts Receivable	(68,762)	-	-	(68,762)
(Increase)/Decrease in Inventory	8,237	-	-	8,237
(Decrease)/Increase in Unearned Revenue	(16,159)	-	-	(16,159)
(Decrease)/Increase in Interfunds Payable	-	1,703	3,457	5,160
(Decrease)/Increase in Accounts Payable	2,873	-	-	2,873
(Decrease)/Increase in Accrued Salaries	(2,933)	(7,596)	-	(10,529)
Total Adjustments	192,278	(5,893)	3,457	189,842
Net Cash Provided/(Used) by Operating Activities	\$ (1,591,555)	\$ (12,183)	\$ 3,457	\$ (1,600,281)

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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, 2019**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
Cash & Cash Equivalents	\$ 434,654	\$ 34,126	\$ 248,677	\$ 810,262	\$ 1,527,719
Interfunds Receivable	-	-	-	-	-
Total Assets	434,654	34,126	248,677	810,262	1,527,719
LIABILITIES					
Payroll Deductions & Withholdings	-	-	-	759,643	759,643
Due to Student Groups	-	-	248,677	-	248,677
Interfunds Payable	-	21,000	-	50,619	71,619
Total Liabilities	-	21,000	248,677	810,262	1,079,939
NET POSITION					
Reserve For:					
Unemployment Compensation	434,654	-	-	-	434,654
Flex Spending	-	13,126	-	-	13,126
Total Net Position	\$ 434,654	\$ 13,126	\$ -	\$ -	\$ 447,780

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	FLEXIBLE SPENDING TRUST	
Contributions:			
Other	\$ 110,156	\$ 71,301	\$ 181,457
Total Contributions	110,156	71,301	181,457
Total Additions	110,156	71,301	181,457
DEDUCTIONS			
Unemployment Claims	213,112	-	213,112
Miscellaneous	-	77,799	77,799
Total Deductions	213,112	77,799	290,910
Change in Net Position	(102,956)	(6,498)	(109,454)
Net Position - Beginning of the Year	537,610	19,624	557,234
Net Position - End of the Year	\$ 434,654	\$ 13,126	\$ 447,780

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

	BALANCE JULY 1, 2018	CASH RECEIPTS	CASH DISBURSEMENTS	BALANCE JUNE 30, 2019
Elementary School Fund	\$ 70,725	\$ 18,234	\$ 22,501	\$ 66,457
Assembly Fund	20,994	77,034	70,703	27,325
Helen Fort Middle School Fund	53,951	70,506	80,400	44,058
High School Activities Fund	135,980	333,960	359,103	110,837
Total	\$ 281,650	\$ 499,734	\$ 532,708	\$ 248,677

**PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2019**

ASSETS	BALANCE JULY 1, 2018	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2019
Cash & Cash Equivalents	\$ 1,375,162	\$ 74,181,240	\$ 74,746,140	\$ 810,262
Interfund Receivable	5,768	-	5,768	-
Total Assets	\$ 1,380,930	\$ 74,181,240	\$ 74,751,908	\$ 810,262
LIABILITIES				
Payroll Deductions & Withholdings	\$ 1,380,930	\$ 34,662,466	\$ 35,283,753	\$ 759,643
Net Payroll	-	39,419,200	39,419,200	-
Interfunds Payable	-	50,619	-	50,619
Total Liabilities	\$ 1,380,930	\$ 74,132,285	\$ 74,702,953	\$ 810,262

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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,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental Activities										
Net Investment in Capital Assets	\$ 68,225,315	\$ 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
Restricted	18,930,080	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
Unrestricted	(51,356,652)	(54,671,212)	(48,363,919)	(49,718,318)	(43,160,582)	931,966	652,893	562,719	(1,909,820)	(7,955,126)
Total Governmental Activities	\$ 35,798,743	\$ 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
Business-Type Activities										
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	1,183,470	1,139,282	1,089,798	785,747	531,840	520,021	516,029	566,467	608,885	648,600
Total Business-Type Activities	\$ 1,183,470	\$ 1,139,282	\$ 1,089,798	\$ 785,747	\$ 531,840	\$ 520,021	\$ 516,029	\$ 566,467	\$ 608,885	\$ 648,600
Government-Wide										
Net Investment in Capital Assets	\$ 68,225,315	\$ 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
Restricted	18,930,080	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
Unrestricted	(50,173,182)	(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)
Total District Net Position	\$ 36,982,213	\$ 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

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 33,089,205	\$ 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
Special Education	9,100,416	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
Other Special Education	1,652,661	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
Other Instruction	1,137,787	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
Support Services:										
Tuition	4,551,381	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
Student & Instruction Related Services	17,118,136	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
School Administrative Services	3,127,956	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
General & Business Administrative Services	3,036,923	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
Plant Operations & Maintenance	8,412,294	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
Pupil Transportation	4,748,160	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
Unallocated Benefits	50,812,143	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
Special Schools	-	-	-	-	6,131	18,477	15,671	15,015	15,562	14,156
Transfer to Charter School	-	-	-	12,831	-	-	-	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
Interest on Long-Term Debt	-	-	-	-	-	-	-	-	-	7,125
Unallocated Compensated Absences	-	-	70,602	(366,959)	(389,139)	(2,361,351)	95,680	135,579	(317,955)	3,504,568
Unallocated Disposal of Fixed Assets	(811,187)	-	41,633	224,333	-	-	-	-	-	433,818
Unallocated Depreciation	539,258	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
Total Governmental Activities Expenses	136,515,133	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
Business-Type Activities:										
Enterprise Funds	2,828,377	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
Total Business-Type Activities Expense	2,828,377	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
Total District Expenses	\$ 139,343,510	\$ 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
Program Revenues:										
Governmental Activities:										
Operating Grants & Contributions	\$ 39,748,490	\$ 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
Total Governmental Activities Program Revenues	39,748,490	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

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
FISCAL YEAR ENDING JUNE 30,										
Business-Type Activities:										
Charges for Services:										
Enterprise Funds	1,038,254	1,148,429	1,115,193	1,075,390	1,041,580	812,278	831,041	939,729	942,403	1,044,802
Operating Grants & Contributions	1,834,311	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
Total Business-Type Activities Program Revenues	2,872,565	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
Total District Program Revenues	\$ 42,621,055	\$ 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
Net (Expense)/Revenue:										
Governmental Activities	\$ (96,766,643)	\$ (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
Business-Type Activities	44,188	32,462	292,942	133,103	11,819	3,992	(50,438)	(42,418)	(39,715)	127,409
Total Government-Wide Net Expense	\$ (96,722,455)	\$ (107,678,418)	\$ (107,681,633)	\$ (103,161,604)	\$ (97,724,930)	\$ (93,911,420)	\$ (100,708,949)	\$ (106,552,363)	\$ (104,333,220)	\$ (100,395,695)
General Revenues & Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 14,347,611	\$ 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
Taxes Levied for Debt Service	84,236,682	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
Unrestricted Grants & Contributions	184,145	391,205	397,462	377,569	551,063	288,314	351,241	367,462	458,640	201,927
Tuition	399,482	603,318	815,413	914,323	536,260	840,389	776,356	675,570	1,291,786	363,577
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-
Reduction of Compensated Absences	-	-	-	-	-	-	-	-	-	-
Contribution from Pemberton Borough	-	-	-	-	-	-	185,852	25,261,000	-	236,984
Transfers	-	(17,022)	(11,109)	(120,804)	-	-	-	-	-	-
Loss on Disposal of Capital Assets	-	-	-	-	-	-	-	(17,190)	-	-
Total Governmental Activities	\$ 99,167,920	\$ 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
Business-Type Activities:										
Transfers	\$ -	\$ 17,022	\$ 11,109	\$ 120,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Business-Type Activities	\$ -	\$ 17,022	\$ 11,109	\$ 120,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Government-Wide	\$ 99,167,920	\$ 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
Change in Net Position:										
Governmental Activities	\$ 2,401,277	\$ (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
Business-Type Activities	44,188	49,484	304,051	253,907	11,819	3,992	(50,438)	(42,418)	(39,715)	127,409
Total District	\$ 2,445,465	\$ (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

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

	FISCAL YEAR ENDING JUNE 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund:										
Restricted	\$ 16,389,084	\$ 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
Committed To	-	-	-	4,682,968	3,016,165	1,316,165	-	-	-	-
Assigned To	3,694,489	3,841,543	5,343,465	4,774,234	2,305,333	-	-	647,611	593,729	(3,054,971)
Unassigned	(4,236,821)	(7,175,912)	(5,897,044)	(5,831,577)	(3,166,761)	171,699	(55,609)	-	-	-
Total General Fund	\$ 15,846,752	\$ 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
All Other Governmental Funds:										
Assigned To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Purposes	-	-	-	-	-	-	577,874	49,483	89,183	-
Restricted	-	-	-	-	-	-	-	-	-	-
Special Revenue Fund	(219,964)	(217,853)	(145,599)	(283,726)	(492,689)	(593,555)	(451,082)	-	-	-
Capital Projects	2,790,996	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	\$ 2,571,032	\$ 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)**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenues:										
Tax Levy	\$ 14,347,611	\$ 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
Tuition Charges	184,145	391,205	397,462	377,569	551,063	288,314	351,241	367,462	458,640	201,927
Transportation Charges	10,096	1,425	2,016	36,876	30,094	29,206	76,705	66,924	88,350	118,744
Miscellaneous	389,386	598,893	806,097	874,314	489,601	884,663	699,651	608,646	1,203,436	244,833
State Sources	104,819,168	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
Federal Sources	6,182,843	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
Total Revenue	125,933,249	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
Expenditures:										
Instruction:										
Regular Instruction	33,089,205	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
Special Education Instruction	9,100,416	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
Other Special Instruction	1,652,661	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
Other Instruction	1,137,787	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
Support Services:										
Tuition	4,551,381	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
Attendance	239,529	299,882	274,760	243,461	217,914	208,650	237,278	245,694	405,740	593,474
Health Services	1,418,232	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
Student & Instruction Related Services	12,481,593	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
Educational Media Services/School Library	2,978,782	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
School Administrative Services	3,127,956	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
Other Administrative Services	1,175,409	974,578	745,913	948,265	826,287	981,996	860,855	755,241	714,753	751,410
Central Services	1,210,068	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
Administrative Information Technology	651,446	782,301	636,453	620,034	614,748	602,730	596,793	555,487	568,957	578,647
Plant Operations & Maintenance	8,528,760	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
Pupil Transportation	4,748,160	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
Unallocated Benefits	22,470,196	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
On-Behalf TPAF Pension and Soc. Security Contributions	15,633,420	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
Expenditures (continued):									
Capital Outlay	4,318,561	3,468,484	2,360,218	2,719,424	4,231,655	4,130,621	4,554,373	4,475,566	3,187,168
Special Schools	-	-	-	6,131	18,477	15,671	15,015	15,562	14,156
Debt Service:									
Principal	-	-	-	-	-	-	-	-	1,425,000
Interest & Other Charges	-	-	-	-	-	-	-	-	28,500
Total Expenditures	128,513,562	129,853,975	117,795,413	113,673,872	114,471,897	117,906,064	117,239,869	113,250,310	115,742,610
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(2,580,313)	(5,589,424)	4,254,989	6,134,982	3,847,237	161,777	5,544,694	1,352,161	1,136,413
Other Financing Sources/(Uses):									
Transfers Out	(3,772,602)	(4,145,470)	(133,635)	-	(1,448,225)	(1,311,774)	(1,120,298)	(609,916)	-
Transfers In	3,772,602	4,128,448	-	14,858	-	-	-	-	-
Pemberton Borough Merger	-	-	-	-	-	-	-	-	236,984
Total Other Financing Sources/(Uses)	-	(17,022)	(133,635)	14,858	(1,448,225)	(1,311,774)	(1,120,298)	(609,916)	236,984
Net Change in Fund Balances	\$ (2,580,313)	\$ (5,606,446)	\$ 4,121,354	\$ 6,149,840	\$ 2,399,012	\$ (1,149,997)	\$ 4,424,396	\$ 742,245	\$ 1,373,397
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%

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
2019	\$ 44,772	\$ 231,484	\$ -	\$ 113,130	\$ 389,386
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

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
2019	\$ 22,559,300	\$ 1,309,529,900	\$ 21,855,600	\$ 4,400,400	\$ 91,936,300	\$ 4,474,300	\$ 35,444,600	\$ 1,490,200,400	\$ 2,276,057	\$ 1,492,476,457	0.937
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

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					
2019	0.937	0.937	1.019	0.336	0.032	0.029	2.353
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

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	2019		
	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>4.18%</u>

Taxpayer	2010		
	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
2019	\$ 14,347,611	\$ 14,347,611	100.00%
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%

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		
2019	N/A	N/A	N/A	N/A
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

**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		
2019	N/A	N/A	N/A	N/A
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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2019**

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	253,458,314	3.94%	9,986,258
			<hr/>
Subtotal, Overlapping Debt			34,163,898
Pemberton Township School District Direct Debt			<hr/> -
			<hr/>
Total Direct & Overlapping Debt			<u><u>\$ 34,163,898</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									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Debt Limit	\$ 58,951,608	\$ 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
Total Net Debt Applicable to Limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	\$ 58,951,608	\$ 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
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%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2018

Average Equalized Valuation of Taxable Property	Equalized Valuation Basis
	2018 \$ 1,495,791,846
	2017 1,479,051,806
	2016 1,446,526,934
	<u>\$4,421,370,586</u>
	<u>\$1,473,790,195</u>
Debt Limit (4 % of Average Equalization Value) Net Bonded School Debt	\$ 58,951,608
Legal Debt Margin	<u>\$ 58,951,608</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)
2018	27,301	N/A	N/A	0.0%
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%

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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Instruction:										
Regular	403.68	403.7	390.1	428.4	386.5	382.8	376.5	497.2	499.1	507.1
Special Education	207.72	207.7	217.9	166.0	186.1	189.9	189.3	111.0	111.0	121.0
Other Instruction	7.62	7.6	7.9	40.9	81.2	10.9	15.7	21.0	19.2	39.2
Support Services:										
Student & Instruction Related Services	122.37	122.4	118.4	138.2	114.3	106.4	111.8	92.5	92.5	92.5
School Administrative Services	50.50	50.5	59.8	42.5	41.0	44.5	46.3	70.3	70.7	70.7
General & Business Administrative Services	23.91	23.9	21.0	2.0	2.0	21.3	22.00	-	-	-
Plant Operations & Maintenance	100.00	100.0	91.0	96.5	90.5	93.5	94.5	100.0	102.0	102.0
Pupil Transportation	102.27	102.3	100.0	99.5	104.0	102.0	110.0	71.5	85.0	68.0
Business & Other Support Services	11.00	11.0	24.0	20.5	20.5	22.0	22.0	22.0	22.0	22.0
Food Service	36.23	36.2	41.5	41.5	41.5	41.5	41.5	41.5	41.5	41.5
Total	1,065.30	1,065.3	1,071.6	1,076.0	1,067.6	1,014.8	1,029.6	1,027.0	1,043.0	1,064.0

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				
2019	4,781	\$ 124,195,001	25,977	-1.93%	10.5:1	10.5:1	4,843	4,456	0.00%	92.01%	
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%	

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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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
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	328	356	361	372	319	319	285	308	285
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	327	346	361	216	270	270	324	349	324
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	312	349	351	368	342	342	379	374	379
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	298	-	-	-	-	-	127	197	127
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	286	285	287	301	322	326	335	327	335
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	332	291	296	369	329	329	446	443	446
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	422	424	392	387	392	392	236	184	236
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
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	987	1,026	992	1,068	1,071	1,076	648	682	648
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	988	1,010	1,024	1,029	997	997	1,127	1,216	1,127
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	80,000	-	-	-
Capacity (Students)	600	600	600	600	600	600	-	-	-	-
Enrollment	501	501	463	513	497	506	506	-	-	-

Number of Schools at June 30, 2019:

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.

**Note: School building was demolished in fiscal year 2018

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

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

	HELEN FORT MIDDLE	HIGH SCHOOL	NEWCOMB	EMMONS	HARKER- WYLIE	HAINES	FORT DIX	CRICHTON	DENBO	BUSANSKY	STACKHOUSE	OTHER FACILITIES	TOTAL
2018	33,485	85,514	14,483	10,492	8,621	70,000	10,605	-	9,997	12,931	10,492	22,880	289,500
2017	33,485	85,514	14,483	10,492	8,621	30,000	10,605	15,650	9,997	12,931	10,492	22,880	265,150
2016	33,485	85,514	14,483	10,492	8,621	7,999	10,605	15,650	9,997	12,931	10,492	22,880	243,149
2015	33,485	85,514	14,483	10,492	8,621	7,999	10,605	15,650	9,997	12,931	10,492	22,880	243,149
2014	33,485	85,514	14,483	10,492	8,621	7,999	10,605	15,650	9,997	12,931	10,492	22,880	243,149
2013	34,824	85,514	15,062	10,912	8,966	8,319	11,029	16,276	10,397	13,448	10,913	29,085	254,745
2012	33,485	85,514	14,483	10,492	8,621	7,999	10,605	15,650	9,997	12,931	10,492	22,880	243,149
2011	32,314	82,524	13,977	10,125	8,320	7,720	10,234	15,103	9,648	12,479	10,125	-	212,569
2010	32,314	82,524	13,977	10,125	8,320	7,720	10,234	15,103	9,648	12,479	10,125	-	212,569
Total School Facilities	\$ 300,362	\$ 763,646	\$ 129,914	\$ 94,114	\$ 77,332	\$ 155,755	\$ 95,127	\$ 124,732	\$ 89,675	\$ 115,992	\$ 94,115	\$ 166,365	\$ 2,207,129

* 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, 2019**

	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, 2019, 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 December 14, 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 one instance of noncompliance or other matters that is 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 as finding no. 2019-001.

We noted certain immaterial instances of noncompliance that are not required to be reported under Governmental Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, that we reported to management in a separate Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance dated December 14, 2019.

The Pemberton Township School District's Response to Findings

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

Purpose of this Report

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Medford, New Jersey
December 14, 2019

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, 2019. 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, 2019.

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
December 14, 2019

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2019

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, 2018	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	ADJUSTMENT	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2019	UNEARNED REVENUE AT JUNE 30, 2019	DUE TO GRANTOR JUNE 30, 2019
U.S. Department of Agriculture													
Passed Through New Jersey Department of Agriculture:													
Child Nutrition Cluster:													
National School Lunch Program	10-555	191NJ304N1099	100-010-3350-026	\$ 1,100,441	7/1/18-6/30/19	\$ -	\$ 888,547	\$ (1,100,441)	\$ -	\$ -	\$ (211,894)	\$ -	\$ -
National School Lunch Program	10-555	181NJ304N1099	100-010-3350-026	1,132,660	7/1/17-6/30/18	(244,739)	244,739	-	-	-	-	-	-
After School Snack Program	10-555	191NJ304N1099	100-010-3350-026	49,739	7/1/18-6/30/19	-	41,160	(49,739)	-	-	(8,579)	-	-
After School Snack Program	10-555	181NJ304N1099	100-010-3350-026	-	7/1/17-6/30/18	(8,533)	8,533	-	-	-	-	-	-
Healthy Hunger-Free Kids Act	10-555	191NJ304N1099	100-010-3350-026	28,387	7/1/18-6/30/19	-	22,939	(28,387)	-	-	(5,448)	-	-
Food Distribution Program (Noncash Assistance)	10-555	191NJ304N1099	Unavailable	251,040	7/1/18-6/30/19	-	251,040	(182,854)	-	-	-	68,186	-
Food Distribution Program (Noncash Assistance)	10-555	181NJ304N1099	Unavailable	227,251	7/1/17-6/30/18	84,345	-	(84,345)	-	-	-	-	-
Subtotal						(168,927)	1,456,958	(1,445,766)	-	-	(225,921)	68,186	-
Breakfast Program	10-553	191NJ304N1099	100-010-3350-028	308,639	7/1/18-6/30/19	-	245,316	(308,639)	-	-	(63,323)	-	-
Breakfast Program	10-553	181NJ304N1099	100-010-3350-028	-	7/1/17-6/30/18	(69,421)	69,421	-	-	-	-	-	-
Subtotal						(69,421)	314,737	(308,639)	-	-	(63,323)	-	-
Summer Food Service Program	10-559	191NJ304N1099	100-010-3350-026	56,491	7/1/18-6/30/19	-	50,976	(56,491)	-	-	(5,515)	-	-
Subtotal						-	50,976	(56,491)	-	-	(5,515)	-	-
Total Child Nutrition Cluster						(238,348)	1,822,671	(1,810,896)	-	-	(294,759)	68,186	-
Total U.S. Department of Agriculture						(238,348)	1,822,671	(1,810,896)	-	-	(294,759)	68,186	-
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	2,411,508	7/1/18-6/30/19	-	2,411,508	(2,411,508)	-	-	-	-	-
Subtotal						-	2,411,508	(2,411,508)	-	-	-	-	-
Title I	84-010	S010A160030	100-034-5064-194	933,006	7/1/18-6/30/19	-	577,023	(802,506)	-	-	(225,483)	-	-
Title I	84-010	S010A170030	100-034-5064-194	919,036	7/1/17-6/30/18	(185,489)	311,571	(126,082)	-	-	-	-	-
Subtotal						(185,489)	888,594	(928,588)	-	-	(225,483)	-	-
Title I - Part D	84-013	S013A160030	100-034-5064-194	67,243	7/1/18-6/30/19	-	31,525	(53,426)	-	-	(21,901)	-	-
Title I - Part D	84-013	S013A170030	100-034-5064-194	35,072	7/1/17-6/30/18	(3,151)	5,230	(2,079)	-	-	-	-	-
Subtotal						(3,151)	36,755	(55,505)	-	-	(21,901)	-	-
Title II - Part A	84-367	S367A160029	100-034-5063-290	140,455	7/1/18-6/30/19	-	83,693	(120,352)	-	-	(36,659)	-	-
Title II - Part A	84-367	S367A170029	100-034-5063-290	159,526	7/1/17-6/30/18	(32,369)	40,785	(8,416)	-	-	-	-	-
Subtotal						(32,369)	124,478	(128,768)	-	-	(36,659)	-	-
Title III	84-365	S365A160030	100-034-5064-187	12,251	7/1/18-6/30/19	-	6,779	(10,888)	-	-	(4,109)	-	-
Title III	84-365	S365A170030	100-034-5064-187	10,002	7/1/17-6/30/18	(1,703)	2,550	(847)	-	-	-	-	-
Subtotal						(1,703)	9,329	(11,735)	-	-	(4,109)	-	-
Title IV - Part A	84-424	S424A187031	100-034-5063-348	54,360	7/1/18-6/30/19	-	29,838	(49,071)	-	-	(19,233)	-	-
Subtotal						-	29,838	(49,071)	-	-	(19,233)	-	-

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, 2019

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, 2018	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	ADJUSTMENT	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2019	UNEARNED REVENUE AT JUNE 30, 2019	DUE TO GRANTOR JUNE 30, 2019
U.S. Department of Education (continued):													
Passed Through New Jersey Department of Education (continued):													
Special Education Cluster:													
I.D.E.A. Part B, Basic Regular	84-027	H027A160100	100-034-5065-016	1,587,798	7/1/18-6/30/19	-	1,403,012	(1,587,798)	-	-	(184,786)	-	-
I.D.E.A. Part B, Basic Regular	84-027	H027A170100	100-034-5065-016	1,580,143	7/1/17-6/30/18	(130,493)	140,636	(10,143)	-	-	-	-	-
Subtotal						(130,493)	1,543,648	(1,597,941)	-	-	(184,786)	-	-
I.D.E.A. Preschool	84-173	H173A160114	100-034-5065-020	44,221	7/1/18-6/30/19	-	36,727	(44,221)	-	-	(7,494)	-	-
I.D.E.A. Preschool	84-173	H173A170114	100-034-5065-020	43,106	7/1/17-6/30/18	(4,632)	4,632	-	-	-	-	-	-
Subtotal						(4,632)	41,359	(44,221)	-	-	(7,494)	-	-
Total Special Education Cluster						(135,125)	1,585,007	(1,642,162)	-	-	(192,280)	-	-
Career and Technical Education (Perkins)	84-048	V048A160030	100-034-5062-084	26,336	7/1/16-6/30/17	1,136	-	-	-	-	-	-	1,136
Career and Technical Education (Perkins)	84-048	V048A170030	100-034-5062-084	53,513	7/1/17-6/30/18	-	2,544	-	-	-	-	-	2,544
Career and Technical Education (Perkins)	84-048	V048A180030	100-034-5062-084	53,513	7/1/18-6/30/19	-	14,694	(47,693)	-	-	(32,999)	-	-
Subtotal						1,136	17,238	(47,693)	-	-	(32,999)	-	3,680
21st Century Grant	84-287	S287C160030	100-034-5064-161	424,948	7/1/18-6/30/19	-	275,497	(373,627)	-	-	(98,130)	-	-
21st Century Grant	84-287	S287C170030	100-034-5064-161	414,689	7/1/17-6/30/18	(85,476)	131,372	(45,557)	(339)	-	-	-	-
Subtotal						(85,476)	406,869	(419,184)	(339)	-	(98,130)	-	-
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)	-	-
McKinney-Vento Education for homeless Children	84-196			157,890	7/1/18-6/30/19	-	36,073	(145,625)	-	-	(109,552)	-	-
Subtotal						-	36,073	(145,625)	-	-	(109,552)	-	-
Total U.S. Department of Education						(462,427)	5,545,689	(5,839,839)	(339)	-	(760,596)	-	3,680
U.S. Department of Health and Human Services													
Passed Through New Jersey Department of Human Services:													
Medicaid Reimbursement	93-778	1905NJ5MAP	100-054-7540-211	349,023	7/1/18-6/30/19	-	349,023	(349,023)	-	-	-	-	-
Subtotal						-	349,023	(349,023)	-	-	-	-	-
Total U.S. Department of Health and Human Services						-	349,023	(349,023)	-	-	-	-	-
U.S. Department of Defense													
Passed Through National Math & Science Initiative, Inc.:													
Invitational Grants for Military-Connected Schools	12-557	N00014-1-1-0930	N/A	22,707	7/1/16-6/30/17	5,921	-	-	(5,921)	-	-	-	-
Invitational Grants for Military-Connected Schools	12-557	N00014-1-1-0930	N/A	-	7/1/17-6/30/18	-	-	-	-	-	-	-	-
Subtotal						5,921	-	-	(5,921)	-	-	-	-
Total U.S. Department of Defense						5,921	-	-	(5,921)	-	-	-	-
Total Federal Financial Assistance						\$ (694,854)	\$ 7,171,383	\$ (7,999,758)	\$ -	\$ -	\$ (1,055,355)	\$ 68,186	\$ 3,680

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, 2019**

STATE GRANTOR/PROGRAM TITLE OR CLUSTER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2018	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	REFUNDED TO STATE OF NJ	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2019	UNEARNED REVENUE AT JUNE 30, 2019	DUE TO GRANTOR JUNE 30, 2013	MEMO		
												BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES	
New Jersey Department of Education:														
General Fund:														
State Aid-Public:														
Equalization Aid	495-034-5120-078	\$ 44,597,100	7/1/18-6/30/19	\$ -	\$ 44,597,100	\$ (44,597,100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,354,709	\$ -	(44,597,100)
Special Education Categorical Aid	495-034-5120-089	3,488,912	7/1/18-6/30/19	-	3,488,912	(3,488,912)	-	-	-	-	-	340,677	-	(3,488,912)
Security Aid	495-034-5120-084	1,398,487	7/1/18-6/30/19	-	1,398,487	(1,398,487)	-	-	-	-	-	136,556	-	(1,398,487)
Adjustment Aid	495-034-5120-085	28,749,666	7/1/18-6/30/19	-	28,749,666	(28,749,666)	-	-	-	-	-	2,807,277	-	(28,749,666)
Additional Adjustment Aid	495-034-5120-085	-	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-
School Choice Aid	495-034-5120-068	61,833	7/1/18-6/30/19	-	61,833	(61,833)	-	-	-	-	-	6,038	-	(61,833)
Per Pupil Growth Aid	495-034-5120-097	-	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-
PARCC Readiness Aid	495-034-5120-098	-	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-
Professional Learning Community Aid	495-034-5120-101	-	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-
Total State Aid-Public					78,295,998	(78,295,998)	-	-	-	-	-	7,645,257	-	(78,295,998)
Transportation Aid	495-034-5120-014	2,481,707	7/1/18-6/30/19	-	2,481,707	(2,481,707)	-	-	-	-	-	242,328	-	(2,481,707)
Nonpublic Transportation Aid	495-034-5120-014	-	7/1/17-6/30/18	(20,010)	20,010	-	-	-	-	-	-	-	-	-
Nonpublic Transportation Aid	495-034-5120-014	19,430	7/1/18-6/30/19	-	-	(19,430)	-	-	(19,430)	-	-	-	-	(19,430)
Extraordinary Aid	100-034-5120-473	580,237	7/1/17-6/30/18	(387,939)	387,939	-	-	-	-	-	-	-	-	-
Extraordinary Aid	100-034-5120-473	580,237	7/1/18-6/30/19	-	-	(580,237)	-	-	(580,237)	-	-	-	-	(580,237)
Lead Testing for Schools Aid	495-034-5120-104	-	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security Contributions	100-034-5094-003	3,082,760	7/1/18-6/30/19	-	3,082,760	(3,082,760)	-	-	-	-	-	-	-	(3,082,760)
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	3,913,861	7/1/18-6/30/19	-	3,913,861	(3,913,861)	-	-	-	-	-	-	-	(3,913,861)
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	8,628,470	7/1/18-6/30/19	-	8,628,470	(8,628,470)	-	-	-	-	-	-	-	(8,628,470)
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	8,329	7/1/18-6/30/19	-	8,329	(8,329)	-	-	-	-	-	-	-	(8,329)
Total General Fund				(407,949)	96,819,074	(97,010,792)	-	-	(599,667)	-	-	7,887,585	-	(97,010,792)
Special Revenue Fund:														
Preschool Education Aid	495-034-5120-086	7,677,850	7/1/18-6/30/19	-	6,904,116	(7,517,331)	-	-	(613,215)	-	-	-	-	-
Preschool Education Aid	495-034-5120-086	7,601,547	7/1/17-6/30/18	(715,913)	766,104	-	-	-	-	50,191	-	-	-	7,557,305
Preschool Education Aid	495-034-5120-086	8,054,931	7/1/16-6/30/17	246,010	-	246,010	-	-	-	246,010	-	-	-	(7,808,921)
Preschool Education Aid	495-034-5120-086	8,054,931	7/1/15-6/30/16	252,050	-	(155,000)	-	-	-	97,050	-	-	-	(7,907,200)
Subtotal				(217,853)	7,670,220	(7,672,331)	-	-	(613,215)	393,251	-	-	-	(8,158,816)
NI DESEG School Security	N/A	1,200,000	7/1/18-6/30/19	-	-	(911,471)	-	-	(911,471)	-	-	-	-	-
Non-Public Aid:														
Textbooks	100-034-5120-064	876	7/1/17-6/30/18	660	-	-	-	(660)	-	-	-	-	-	-
Technology	100-034-5120-373	592	7/1/17-6/30/18	39	-	-	-	(39)	-	-	-	-	-	-
Security	100-034-5120-509	1,575	7/1/17-6/30/18	1,179	-	-	-	(1,179)	-	-	-	-	-	-
Total Special Revenue				(215,975)	7,670,220	(8,583,802)	-	(1,878)	(1,524,686)	393,251	-	-	-	(8,158,816)
New Jersey Department of Agriculture:														
Enterprise Fund:														
National School Lunch Program	100-010-33350-023	-	7/1/17-6/30/18	(5,486)	5,486	-	-	-	-	-	-	-	-	-
National School Lunch Program	100-010-33350-023	23,415	7/1/16-6/30/17	-	18,122	(23,415)	-	-	(5,293)	-	-	-	-	(23,415)
Total Enterprise Fund				(5,486)	23,608	(23,415)	-	-	(5,293)	-	-	-	-	(23,415)
Total State Financial Assistance				\$ (629,410)	\$ 104,512,902	\$ (105,618,009)	\$ -	\$ -	\$ (1,878)	\$ (2,129,646)	\$ 393,251	\$ -	\$ 7,887,585	\$ (105,193,023)
State Financial Assistance Programs not subject to Calculation for Major Program Determination:														
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	3,913,861	7/1/18-6/30/19	-	-	3,913,861	-	-	-	-	-	-	-	-
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	8,628,470	7/1/18-6/30/19	-	-	8,628,470	-	-	-	-	-	-	-	-
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	8,329	7/1/18-6/30/19	-	-	8,329	-	-	-	-	-	-	-	-
Total State Financial Assistance subject to Calculation for Major Program Determination						\$ (93,067,349)								

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, 2019**

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, 2019. 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, 2019.

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, 2019**

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 \$98,779 for the general fund and \$(2,111) 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	\$ 2,760,531	\$ 97,109,571	\$ 99,870,102
Special Revenue Fund	3,422,312	7,707,559	11,129,871
Food Service Fund	1,810,896	23,415	1,834,311
	<hr/>	<hr/>	<hr/>
Total Awards & Financial Assistance	<u>\$ 7,993,739</u>	<u>\$ 104,840,545</u>	<u>\$ 112,834,284</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, 2019.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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>	\$ 984,093
Title II, Part D: <i>Enhancing Education Through Technology</i>	128,768
Title III: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	11,735
Title IV, Part A: <i>Student Support and Academic Enrichment Program</i>	<u>49,071</u>
	<u>\$ 1,173,667</u>

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

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

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

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

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>S010A190030</u>	<u>Title I</u>
<u>84.041</u>	<u>S041B173113</u>	<u>Impact Aid</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

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

Auditee qualified as low-risk auditee? X yes no

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

State Financial Assistance

Dollar threshold used to determine Type A programs	_____ \$ 2,792,020 _____
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?	_____ <u>X</u> yes _____ 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 _____

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Finding 2019-001

Information on the State Program

State Aid - Public

Criteria or specific requirement:

N.J.S.A 18A:18A-4 requires school districts to advertise for bids for any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory threshold.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

STATE FINANCIAL ASSISTANCE (continued)

Condition:

It was noted during our testing that the District did not advertise bids for one contract that exceeded the statutory threshold.

Questioned Costs:

None

Context:

The District communicated that no bids were advertised for contracts in excess of the statutory threshold.

Effect or potential effect:

The District did not comply with N.J.S.A 18A:18A-4.

Cause:

Unknown.

Recommendation:

That the District advertise, in compliance with N.J.S.A. 18A:18A-4, for contracts in excess of the statutory threshold.

View of responsible official:

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

**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, 2019**

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.