

KEANSBURG SCHOOL DISTRICT

Keansburg, New Jersey
County of Monmouth

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2021**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
OF THE
KEANSBURG SCHOOL DISTRICT
KEANSBURG, NEW JERSEY**

KEANSBURG SCHOOL DISTRICT



Home of the Titans

YEAR ENDED JUNE 30, 2021

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

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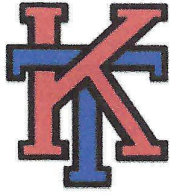
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INTRODUCTORY SECTION

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KEANSBURG SCHOOL DISTRICT

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Keansburg, NJ 07734
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Ms. Kathleen O'Hare
Superintendent of Schools

Ms. Christine Formica
Dir. of C & I, State & Fed. Programs

Lindsey Case
Business Administrator

Michael Sette
Board Secretary

April 5, 2022

Honorable President and Members
of the Board of Education
Citizens of the Borough of Keansburg
Keansburg School District
County of Monmouth
Keansburg, NJ 07734

Dear Board Members and Citizens of the Borough of Keansburg:

It is with pleasure we submit the Annual Comprehensive Financial Report (ACFR) of the Keansburg School District (District) for the fiscal year ended June 30, 2021. This CAFR includes the district's basic financial statements prepared in accordance with generally accepted accounting principles for local governments. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2021, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities, including the Management's Discussion Analysis, have been included.

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

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

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

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

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

SCHOOL DISTRICT ORGANIZATION

The Keansburg School District is an independent reporting entity within the criteria adopted by the GASB as established by Statement No. 14 as amended by GASB Statement No. 39 and No. 61. The Keansburg Board of Education and its four schools constitute the district’s reporting entity.

The district provides a full range of programs and services appropriate to grades Pre-K through 12. These include regular education programs for the very able students (gifted and talented), as well as those for students with disabilities both in and out of district. One Preschool, one elementary school, one middle school, and one high school comprise the district’s instructional facilities.

Supervising district-wide goals is a district superintendent, a school business administrator, a board secretary, a director of elementary and secondary education, and a supervisor of special services. Each of the schools have their own principal.

The Board of Education, comprised of nine members, each elected to three-year terms, meets on the third Tuesday of each month for regular meetings. Committee meetings take place one to two other times per month. During the meetings and committee meetings the board members determine district goals, priorities, set policy, and conduct other business. Board meetings are open to the public and begin at 7:00 PM.

PTA’s/PTO’s are highly active in the district and provide community support for a variety of programs and activities for the children. The PTAs/PTO help to provide the financial resources needed to support various educational programs for the schools and students.

To maintain effective communications, the district uses several options to ensure a consistent flow of information to our stakeholders. Communication tools utilized by the district include a district website that is updated regularly with important information for parents, such as school closures, delayed openings, medical/health alerts, new curriculum initiatives, and more. The district also communicates with parents via Code Red, a system that provides both phone and text message contact options. The ability to contact the entire parent population under twenty minutes about changes in the school day, i.e. early closure, or to be able to update them in an emergency situation, is a vital component in ensuring that our communication efforts are timely, accurate and effective. The districts use of the Genesis Parent Portal for communications between home and school for non-emergency notifications such as grades, attendance records, and events within the schools.

EDUCATIONAL PROGRAM

DISTRICT CURRICULUM

The goal of the Keansburg K-12 Public Schools System is to encourage lifelong learning for all students. The district provides curricular offerings aligned with the New Jersey Student Learning Standards that enable students to develop intellectually, socially, physically and emotionally. The core subjects of English Language Arts Literacy, Mathematics, Science, and Social Studies establish the foundation for a curriculum of exploration and breadth.

ECONOMIC CONDITION AND OUTLOOK

The following details the changes in the student enrollment of the district over the last eight (8) years and the current school year. The table presents the annual pupil enrollment, as of October 15th, for the school years 2013-2014 through 2020-2021.

School Year	Enrollment as of October 15th	% of Change
2013 - 2014	1593	0.00%
2014 - 2015	1555	-2.39%
2015 - 2016	1545	-0.64%
2016 - 2017	1547	0.13%
2017 - 2018	1582	2.26%
2018 - 2019	1720	8.02%
2019 - 2020	1598	-7.63%
2020 - 2021	1606	0.50%

The Keansburg School District is heavily dependent on State aid with 70% of the District's general fund revenue attributed to those funds for the 2020 - 2021 year. State aid for 2020 - 2021 decreased by \$751,186.00 and will continue to decline as per the States' efforts in funding equity throughout New Jersey with the approval of Senate Bill 2.

With only 16% of the Budget funded by local taxpayers, the future outlook for financing the Keansburg School District continues to depend primarily upon the willingness and ability of the Governor and State Legislature to provide funding in accordance with the School Funding Reform Act and the availability of tax

MAJOR INITIATIVES

As a result of a comprehensive review of educational curriculum programs, instruction and services within the district, the following initiatives have been reviewed and/or expanded:

Curriculum and Instruction:

- Continued use of multiple measures to identify students for Tier I, II & III interventions
- Math Task Force Committee in place to choose a new Math Program to be implemented in 2021-2022 Reveal Math Program

- With the support of Linkit Data Warehouse, Fingertip files were provided to each teacher that provided a brief summary of each students' historical data.
- Online training videos to support parents and staff with Genesis
- First year of Keansburg Special Education Parent Advisory Group- KSEPAG
- Beginning stages of the development of a new High School Schedule, identifying non-negotiables (all classes held daily, RTI, shorter class periods)
- Preschool Curriculum Committee in place to choose a new State Approved Preschool Curriculum to be implemented in 2021-2022 Tools of the Mind.

Technology Upgrades:

- New Chromebooks for grades 6-12
- Implementation of new Lockdown System- Eastern Data
- Installed telephones in all classrooms districtwide
- Installed new PA system at the Bolger Middle School
- Started new server project for the district with PBG

Professional Development:

- Year Long Cohorts centered around effective use of technology to support teaching and learning.
- Sustained PD through Educational Specialists utilizing a coaching model.

INTERNAL CONTROLS

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

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

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

BUDGETARY CONTROLS

In addition to internal controls, the district maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund and the special revenue funds. The final budget amount, as amended for the fiscal year, is reflected in the financial section. P.L. 2011, c 202 allowed school districts to elect

to eliminate the budget vote and adopt a budget approved by the Board of Education and the New Jersey Department of Education (NJDOE) providing that the tax levy increase does not exceed 2% plus any allowable waivers.

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

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

CASH MANAGEMENT

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

RISK MANAGEMENT

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

ACCOUNTING SYSTEMS AND REPORTS

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

INDEPENDENT AUDIT

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

and schedules is included in the financial section of this report. The auditors' reports related specifically to the Single Audit are included in the single audit section of this report.

ACKNOWLEDGMENTS

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

Respectfully submitted,



Superintendent of Schools



Business Administrator



Board Secretary

**KEANSBURG SCHOOL DISTRICT
KEANSBURG, NEW JERSEY
ROSTER OF OFFICIALS
JUNE 30, 2021**

Members of the Board of Education

TERM EXPIRES

Judy Ferraro, President	2023
Kimberly Lekaher-Moran, Vice President	2023
Kenneth Cook	2022
Christopher J. Hoff	2023
Patricia Frizell	2024
Matthew Kitchen	2024
Ggregory Siciliano	2024
Kenneth Cook	2025
Brook Clayton	2025
Michael Mankowski	2025

Other Officials

Kathleen O'Hare, Superintendent of Schools

Michael LoBrace, Interim School Business Administrator/Board Secretary

**KEANSBURG SCHOOL DISTRICT
KEANSBURG, NEW JERSEY
CONSULTANTS AND ADVISORS
JUNE 30, 2021**

AUDITOR/AUDIT FIRM

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Sonnenfeld and Trocchia Architects
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Brown & Brown Benefit Advisors
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PROPERTY/CASUALTY INSURANCE BROKER

New Jersey Schools Insurance Group
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Burlington, New Jersey 08016

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Keansburg School District
County of Monmouth
Keansburg, New Jersey 07734

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 Keansburg School District, County of Monmouth, State of New Jersey, as of and for the fiscal year ended June 30, 2021, 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 Keansburg School District, County of Monmouth, State of New Jersey, as of June 30, 2021, 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.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, during the fiscal year ended June 30, 2021 the District adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Keansburg 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 April 5, 2022 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.

Jerry Conaty
Certified Public Accountant
Public School Accountant, No. 2470

Red Bank, New Jersey
April 5, 2022

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REQUIRED SUPPLEMENTARY INFORMATION - PART I

Management's Discussion and Analysis

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KEANSBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2021 UNAUDITED

This section of the Keansburg School District's Comprehensive Annual Financial Report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021. As management of the Keansburg School District, we offer readers of the District's financial statement this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information presented in the Letter of Transmittal, the financial statements, notes to the financial statements, and other supplemental information to enhance their understanding of the District's Financial Performance.

Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements- Management's Discussion and Analysis-for State and Local Governments* issued in June 1999 that is also required by the New Jersey State Department of Education. Certain comparative information between the current fiscal year (2020-2021) and the prior fiscal year (2019-2020) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2021 are as follows:

- In total, net position of governmental activities decreased \$2,579,887.29, which represents a 9.04% decrease from 2020. Total net position of business-type activities increased \$153,087.35 which represents a 62.87% increase from 2020.
- General revenues accounted for \$32,819,551.13 in revenue or 63.84% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$18,588,582.99 or 36.16% of total revenues.
- Total assets of governmental activities decreased by \$2,591,689.82 as cash and cash equivalents increased by \$2,137,222.26, receivables increased by \$1,328,694.09, restricted cash and cash equivalents increased by \$41,089.36, and total capital assets decreased by \$4,297,821.75.
- Total liabilities of governmental activities decreased by \$2,591,689.82 as non-current liabilities decreased by \$944,858.10.
- The District had \$48,760,585.98 in governmental activity expenses; \$18,588,582.92 of these expenses were offset by program specific charges for services, grants, or contributions. General revenues from governmental activities of \$32,819,551.13 was adequate to provide for these programs, resulting in a increase in net position for governmental activities of \$2,579,887.29.
- In the governmental funds, the general fund had \$39,379,212.06 in revenues, \$36,933,589.07 in expenditures, and \$773,915.58 in other financing sources. The general fund's fund balance increased by \$3,219,638.57 from 2020.

KEANSBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2021 UNAUDITED

USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

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

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

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

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

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

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

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

Governmental Funds

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

KEANSBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2021 UNAUDITED

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

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

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

The District had no fiduciary funds during the year.

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

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

KEANSBURG SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021
UNAUDITED**

Government-Wide Financial Analysis

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

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The following table provides a summary of net position for June 30, 2021 and 2020, respectively:

Net Position				
June 30, 2021				
	Governmental Activities		Business-Type Activities	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Assets				
Current and Other				
Assets	\$ 3,213,915.26	\$ 1,507,783.33	\$ 154,436.55	\$ 32,171.47
Capital Assets, Net	35,115,021.78	39,412,843.53	51,204.47	116,215.00
Total Assets	38,328,937.04	40,920,626.86	205,641.02	148,386.47
Deferred Outflows of Resources				
Deferred Outflows				
Relating to Pension	1,501,220.00	1,981,657.00	-	-
Total	1,501,220.00	1,981,657.00	-	-
Deferred Outflows of Resources				
	1,501,220.00	1,981,657.00	-	-
Liabilities				
Long-Term Liabilities	6,484,091.63	7,428,949.73	-	-
Other Liabilities	1,818,809.34	3,572,208.53	350,029.30	392,239.23
Total Liabilities	8,302,900.97	11,001,158.26	350,029.30	392,239.23
Deferred Inflows of Resources				
Deferred Inflows				
Relating to Pension	2,975,877.00	2,827,184.00	-	-
Total Deferred	2,975,877.00	2,827,184.00	-	-
Inflows of Resources				
	2,975,877.00	2,827,184.00	-	-
Net Position				
Net Investment in				
Capital Assets	34,873,812.65	39,172,414.58	51,204.47	116,215.00
Restricted	3,048,904.29	612,757.00	-	-
Unrestricted	(9,371,337.87)	(10,711,229.98)	(195,592.75)	(360,067.76)
Total Net Position*	\$ 28,551,379.07	\$ 29,073,941.60	\$ (144,388.28)	\$ (243,852.76)

* Fund Balance was restated as of July 1, 2020 upon implementation of GASB Statement 84.

KEANSBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2021

UNAUDITED

The District's largest net position component is the Restricted portion as shown above. Restricted balances represent resources that are subject to external restrictions on how they may be used.

Restricted net position increased \$2,436,147.29 from the prior year to \$3,048,904.29 at June 30, 2021.

Unrestricted net position may be used to meet the District's ongoing operating obligations to vendors, debtors and employees. The unrestricted net position includes the unassigned General Fund balance netted with the amount of long-term obligations that are not invested in capital assets. The (\$9,371,337.87) is shown as unrestricted net position for Governmental Activities.

The following table provides a summary of revenues and expenses for the District's governmental and business-type activities and the change in net position for June 30, 2021 and 2020. Significant variances in revenues and expenditures from year to year, and explanations thereof, are detailed in the 'Financial Analysis of the District's Funds' section later in this report.

	<u>June 30, 2021</u>		
	<u>Governmental</u>	<u>Business-Type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	
Revenues:			
Program Revenues:			
Charges for Services	\$ -	\$ 212.53	\$ 212.53
Operating Grants and Contributions	18,588,582.92	881,058.38	19,469,641.30
General Revenues:			
Property Taxes	5,524,990.00	-	5,524,990.00
Federal and State Aid	27,175,058.75	-	27,175,058.75
Miscellaneous	119,502.38	0.40	119,502.78
Total Revenues	51,408,134.05	881,271.31	52,289,405.36
Expenses:			
Instructional Services	28,351,692.64	-	28,351,692.64
Support Services	20,358,020.34	795,844.74	21,153,865.08
Transfers	50,873.00	-	50,873.00
Total Expenses	48,760,585.98	795,844.74	49,556,430.72
Transfer to Other Funds	(67,660.78)	67,660.78	-
Change in Net Position	2,579,887.29	153,087.35	2,732,974.64
Net Position, Beginning *	25,971,491.78	(297,475.63)	25,674,016.15
Net Position, Ending	\$ 28,551,379.07	\$ (144,388.28)	\$ 28,406,990.79

* Fund Balance was restated as of July 1, 2020 upon implementation of GASB Statement 84.

KEANSBURG SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

UNAUDITED

June 30, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Revenues:			
Program Revenues:			
Charges for Services	\$ -	\$ 20,634.37	\$ 20,634.37
Operating Grants and Contributions	15,181,141.38	706,882.47	15,888,023.85
General Revenues:			
Property Taxes	5,269,598.00	-	5,269,598.00
Federal and State Aid	27,203,038.85	-	27,203,038.85
Miscellaneous	72,829.09	-	72,829.09
Total Revenues	47,726,607.32	727,516.84	48,454,124.16
Expenses:			
Instructional Services	28,717,797.46	-	28,717,797.46
Support Services	21,210,000.78	875,757.57	22,085,758.35
Transfers	43,326.00	-	43,326.00
Total Expenses	49,971,124.24	875,757.57	50,846,881.81
Transfer to Other Funds	(122,000.00)	122,000.00	-
Change in Net Position	(2,366,516.92)	(26,240.73)	(2,392,757.65)
Net Position, Beginning	31,440,458.52	(217,612.03)	31,222,846.49
Net Position, Ending	\$ 29,073,941.60	\$ (243,852.76)	\$ 28,830,088.84

Financial Analysis of the District's Funds

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

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

KEANSBURG SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021
UNAUDITED**

Financial Information at Fiscal Year-End

The following schedule presents a summary of the general fund, and special revenue fund revenues for the fiscal year ended June 30, 2021 and 2020 and the amount and percentage of increases and (decreases) in relation to prior year revenues.

		<u>June 30, 2021</u>		Increase	Percent of
		Amount	Percent Of Total	(Decrease) From 2019	Increase (Decrease)
Current Expenditures:					
Instruction and					
Support Services	\$	38,008,680.76	89.70%	\$ (591,734.58)	-1.53%
Undistributed		4,109,513.61	9.70%	(1,428,185.63)	-25.79%
Capital Outlay		257,132.50	0.61%	146,573.68	132.58%
Total	\$	42,375,326.87	100%	\$ (1,873,346.53)	105.25%

		<u>June 30, 2020</u>		Increase	Percent of
		Amount	Percent Of Total	(Decrease) From 2018	Increase (Decrease)
Current Expenditures:					
Instruction and					
Support Services	\$	38,600,415.34	87.32%	\$ (1,726,519.94)	-4.28%
Undistributed		5,537,699.24	12.43%	437,648.37	8.65%
Capital Outlay		110,558.82	0.25%	(76,770.58)	-40.98%
Total	\$	44,248,673.40	100%	\$ (1,365,642.15)	-36.61%

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

General Fund Budgetary Highlights

Throughout the year, as necessary, budget transfers were effectuated between budget accounts to re-align the 2020-2021 budget. Budget transfers were effectuated based on expected positive and negative budget variances. The budget is continually managed and revised with budget transfers as necessary or practical to do so.

Significant Budget Transfers and Variations:

- TPAF, which is the state's contribution to the pension fund, is an "on-behalf" revenue and expenditure item to the district and is required to be reflected in the financial statements.
- Reallocations were made among the various salary budget accounts to reflect changes in the personnel budget for the 2020-2021 year.
- Transfers were made into purchased services for special education programs to provide funds for required additional services.

Based on the financial results of 2020-2021 unassigned fund balance increased by \$1,236,195.17 (4% required per S-1701, net of allowable adjustments).

KEANSBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2021

UNAUDITED

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

The Food Services Enterprise Fund showed a change in net position of \$153,087.35 in 2020-2021 as compared to a change in net position of \$(26,240.73) in 2019-2020.

Capital Assets

At June 30, 2021 the District has capital assets of \$35,166,226.25, net of depreciation, which includes land, construction in progress, land improvements, buildings/construction, machinery and equipment.

	<u>June 30, 2021</u>	
	Governmental	Business-Type
	Activities	Activities
Land	\$ 34,453.00	\$ -
Buildings/Construction	34,901,188.25	-
Machinery and Equipment	179,380.53	51,204.47
Total	<u>\$ 35,115,021.78</u>	<u>\$ 51,204.47</u>
	<u>June 30, 2020</u>	
	Governmental	Business-Type
	Activities	Activities
Land	\$ 387,253.00	\$ -
Buildings/Construction	38,846,210.00	-
Machinery and Equipment	179,380.53	116,215.00
Total	<u>\$ 39,412,843.53</u>	<u>\$ 116,215.00</u>

Additional information on the District's capital assets can be found in Note 5 to the basic financial statements.

Debt Administration and Other Obligations

At June 30, 2021 and 2020, the District had no outstanding debt issues.

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

Economic Factors and Subsequent Year's Budgets

The District anticipates that the approved 2021-2022 budget will be adequate to satisfy all 2021-2022 financial needs, barring any significant unexpected situations or conditions unforeseen at this time. It is expected the State of New Jersey will again delay the final state aid payments to school districts for 2021-2022.

Requests for Information

The financial report is designed to provide a general overview of the Keansburg School District's finances for all those with an interest in the District's finances. Questions concerning any of the information in this report or requests for additional information should be addressed to Keansburg Board of Education, 100 Palmer Place, Keansburg, NJ 07734.

BASIC FINANCIAL STATEMENTS

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A. Government-Wide Financial Statements

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**KEANSBURG SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021**

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS:			
Cash & Cash Equivalents	\$ 336,348.48	\$ 62,371.61	\$ 398,720.09
Receivables, Net (Note 4)	2,336,477.42	83,613.76	2,420,091.18
Inventory	-	8,451.18	8,451.18
Restricted Cash & Cash Equivalents	541,089.36	-	541,089.36
Capital Assets, Net (Note 5)			
Non-Depreciable	34,453.00	-	34,453.00
Depreciable	35,080,568.78	51,204.47	35,131,773.25
Total Assets	38,328,937.04	205,641.02	38,534,578.06
DEFERRED OUTFLOWS OF RESOURCES:			
Related to Pensions (Note 8)	1,501,220.00	-	1,501,220.00
Total Deferred Outflow of Resources	1,501,220.00	-	1,501,220.00
LIABILITIES:			
Accounts Payable	1,096,794.23	133,506.53	1,230,300.76
Due to Other Governments	408,537.00	-	408,537.00
Unearned Revenue	527,065.88	-	527,065.88
Payroll Deductions and Withholdings	2,935.00	-	2,935.00
Internal Balances	(216,522.77)	216,522.77	-
Noncurrent Liabilities (Note 7):			
Due Within One Year	44,980.21	-	44,980.21
Due in More Than One Year	6,439,111.42	-	6,439,111.42
Total Liabilities	8,302,900.97	350,029.30	8,652,930.27
DEFERRED INFLOWS OF RESOURCES:			
Related to Pensions (Note 8)	2,975,877.00	-	2,975,877.00
Total Deferred Inflow of Resources	2,975,877.00	-	2,975,877.00
NET POSITION:			
Net Investment in Capital Assets	34,873,812.65	51,204.47	34,925,017.12
Restricted for:			
Maintenance Reserve	400,000.00	-	400,000.00
Excess Surplus	2,648,904.29	-	2,648,904.29
Unrestricted (Deficit)	(9,371,337.87)	(195,592.75)	(9,566,930.62)
Total Net Position	\$ 28,551,379.07	\$ (144,388.28)	\$ 28,406,990.79

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

KEANSBURG SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Governmental Activities:						
Instruction:						
Regular Instruction	\$ 18,252,570.62	\$ -	\$ 9,715,644.03	\$ (8,536,926.59)	\$ -	\$ (8,536,926.59)
Special Education Instruction	7,574,797.56	-	2,795,139.91	(4,779,657.65)	-	(4,779,657.65)
Other Instruction	2,524,324.45	-	931,488.93	(1,592,835.53)	-	(1,592,835.53)
Support Services:						
Tuition	4,114,285.84	-	543,767.54	(3,570,518.30)	-	(3,570,518.30)
Student & Instruction Related Services	8,029,889.04	-	3,517,056.83	(4,512,832.21)	-	(4,512,832.21)
General Administrative	642,286.48	-	84,888.25	(557,398.23)	-	(557,398.23)
School Administrative Services	1,297,195.59	-	171,444.79	(1,125,750.80)	-	(1,125,750.80)
Central Services	460,511.46	-	60,863.83	(399,647.63)	-	(399,647.63)
Plant Operations & Maintenance	3,901,681.22	-	515,565.39	(3,386,115.83)	-	(3,386,115.83)
Pupil Transportation	1,912,170.71	-	252,723.42	(1,659,447.29)	-	(1,659,447.29)
Transfer to Charter Schools	50,873.00	-	-	(50,873.00)	-	(50,873.00)
Total Governmental Activities	48,760,585.98	-	18,588,582.92	(30,172,003.06)	-	(30,172,003.06)
Business-Type Activities:						
Food Service	795,844.74	212.53	881,058.38	-	85,426.17	85,426.17
Total Business-Type Activities	795,844.74	212.53	881,058.38	-	85,426.17	85,426.17
Total Primary Government	\$ 49,556,430.72	\$ 212.53	\$ 19,469,641.30	(30,172,003.06)	85,426.17	(30,086,576.89)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes				5,524,990.00	-	5,524,990.00
Federal & State Aid Not Restricted				27,175,058.75	-	27,175,058.75
Miscellaneous				119,502.38	0.40	119,502.78
Total General Revenues				32,819,551.13	0.40	32,819,551.53
Transfers				(67,660.78)	67,660.78	-
Change In Net Position				2,579,887.29	153,087.35	2,732,974.64
Net Position - Beginning (As Restated, Note 20)				25,971,491.78	(297,475.63)	25,674,016.15
Net Position - Ending				28,551,379.07	(144,388.28)	28,406,990.79

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

B. Fund Financial Statements

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Governmental Funds

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**KEANSBURG SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021**

	<u>MAJOR FUNDS</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	
ASSETS			
Cash & Cash Equivalents	\$ 2,076,915.86	\$ -	\$ 2,076,915.86
Receivables, Net:			
Interfund Receivable	356,343.18	-	356,343.18
Due from Other Governments:			
Federal	-	1,819,520.94	1,819,520.94
State	284,928.00	223,213.27	508,141.27
Other Receivables	-	8,815.21	8,815.21
Restricted Cash & Cash Equivalents	400,000.00	141,089.36	541,089.36
Total Assets	<u>\$ 3,118,187.04</u>	<u>\$ 2,192,638.78</u>	<u>\$ 5,310,825.82</u>
LIABILITIES & FUND BALANCES			
Liabilities:			
Cash Deficit	\$ -	\$ 1,740,567.38	\$ 1,740,567.38
Accounts Payable	1,095,500.57	1,293.66	1,096,794.23
Interfund Payable	-	139,820.41	139,820.41
Unearned Revenue	205,026.10	322,039.78	527,065.88
Payroll Deductions and Withholdings	2,935.00	-	2,935.00
Total Liabilities	<u>1,303,461.67</u>	<u>2,203,721.23</u>	<u>3,507,182.90</u>
Fund Balances:			
Restricted for:			
Maintenance Reserve	400,000.00	-	400,000.00
Student Activities	-	85,888.11	85,888.11
Scholarships	-	55,201.25	55,201.25
Excess Surplus	2,648,904.29	-	2,648,904.29
Assigned to:			
Designated for Subsequent Year Expenditures	30,646.00	-	30,646.00
Unassigned	<u>(1,264,824.92)</u>	<u>(152,171.81)</u>	<u>(1,416,996.73)</u>
Total Fund Balances	<u>1,814,725.37</u>	<u>(11,082.45)</u>	<u>1,803,642.92</u>
Total Liabilities & Fund Balances	<u>\$ 3,118,187.04</u>	<u>\$ 2,192,638.78</u>	

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 \$49,521,813.57 and the accumulated depreciation is \$14,406,791.79.	35,115,021.78
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refunding are applicable to future reporting periods and therefore are not reported in the funds.	
Deferred Outflows Related to Pensions	1,501,220.00
Deferred Inflows Related to Pensions	(2,975,877.00)
Accrued pension contributions for the June 30, 2020 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.	(408,537.00)
Long-term liabilities, including net pension liability and bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(6,484,091.63)</u>
Net Position of Governmental Activities	<u>\$ 28,551,379.07</u>

**KEANSBURG SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021**

	<u>MAJOR FUNDS</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	
Revenues:			
Local Sources:			
Local Tax Levy	\$ 5,524,990.00	\$ -	\$ 5,524,990.00
Miscellaneous	119,502.38	120,524.26	240,026.64
Total Local Sources	<u>5,644,492.38</u>	<u>120,524.26</u>	<u>5,765,016.64</u>
State Sources	33,665,144.12	3,218,182.34	36,883,326.46
Federal Sources	69,575.56	2,809,454.39	2,879,029.95
Total Revenues	<u>39,379,212.06</u>	<u>6,148,160.99</u>	<u>45,527,373.05</u>
Expenditures:			
Instruction:			
Regular Instruction	6,959,342.73	2,980,350.02	9,939,692.75
Special Education Instruction	4,124,962.01	-	4,124,962.01
Other Instruction	1,374,656.21	-	1,374,656.21
Support Services:			
Tuition	3,081,445.05	-	3,081,445.05
Attendance & Social Work Services	65,768.50	-	65,768.50
Health Services	387,843.39	-	387,843.39
Student & Instruction Related Services	3,104,691.59	2,455,780.78	5,560,472.37
General Administrative	481,048.37	-	481,048.37
School Administrative Services	971,550.61	-	971,550.61
Central Services	344,905.72	-	344,905.72
Plant Operations & Maintenance	2,921,627.86	-	2,921,627.86
Pupil Transportation	1,432,143.80	-	1,432,143.80
Unallocated Benefits	4,109,513.61	-	4,109,513.61
On Behalf TPAF Pension and Social Security Contributions	7,271,691.12	-	7,271,691.12
Transfer to Charter Schools	50,873.00	-	50,873.00
Capital Outlay	251,525.50	5,607.00	257,132.50
Total Expenditures	<u>36,933,589.07</u>	<u>5,441,737.80</u>	<u>42,375,326.87</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>2,445,622.99</u>	<u>706,423.19</u>	<u>3,152,046.18</u>
Other Financing Sources (Uses):			
Transfers In	597,137.86	-	597,137.86
Transfers Out	(67,660.78)	(597,137.86)	(664,798.64)
Capital Lease (Non-Budgeted)	244,438.50	-	244,438.50
Total Other Financing Sources (Uses)	<u>773,915.58</u>	<u>(597,137.86)</u>	<u>176,777.72</u>
Net Changes in Fund Balances	3,219,538.57	109,285.33	3,328,823.90
Fund Balance, July 1 (As Restated, Note 20)	<u>(1,404,813.20)</u>	<u>(120,367.78)</u>	<u>(1,525,180.98)</u>
Fund Balance, June 30	<u>\$ 1,814,725.37</u>	<u>\$ (11,082.45)</u>	<u>\$ 1,803,642.92</u>

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

**KEANSBURG SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Total Net Changes in Fund Balances - Governmental Funds (B-2)		\$ 3,328,823.90
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the period.		
	Depreciation Expense	\$ (1,054,658.71)
	Capital Outlays	<u>12,694.00</u>
		(1,041,964.71)
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.		
		286,757.00
Repayment of long-term debt principal and obligation of lease purchase agreements are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.		
		243,658.32
Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.		
	Capital Lease Proceeds	<u>(244,438.50)</u>
		(244,438.50)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).		
		<u>7,051.28</u>
Change in Net Position of Governmental Activities		<u>\$ 2,579,887.29</u>

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Proprietary Funds

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EXHIBIT B-4

**KEANSBURG SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2021**

	MAJOR FUNDS
	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS
	FOOD SERVICE
ASSETS	
Current Assets:	
Cash & Cash Equivalents	\$ 62,371.61
Accounts Receivable:	
Federal	83,613.76
Inventories	8,451.18
	154,436.55
Total Current Assets	
Noncurrent Assets:	
Capital Assets	250,064.99
Less: Accumulated Depreciation	(198,860.52)
	51,204.47
Total Capital Assets, Net	
Total Noncurrent Assets	51,204.47
Total Assets	205,641.02
LIABILITIES	
Current Liabilities:	
Accounts Payable	133,506.53
Interfund Payable	216,522.77
	350,029.30
Total Current Liabilities	
NET POSITION	
Net Investment in Capital Assets	51,204.47
Unrestricted	(195,592.75)
	\$ (144,388.28)

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

EXHIBIT B-5

**KEANSBURG SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2021**

	MAJOR FUNDS BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS FOOD SERVICE
Operating Revenues:	
Charges for Services:	
Miscellaneous	\$ 212.53
Total Operating Revenues	212.53
Operating Expenses:	
Cost of Sales - Reimbursable Programs	324,966.41
Salaries	260,264.50
Employee Benefits	74,054.81
Depreciation	11,387.66
Management and Administrative Fees	84,240.00
Other	28,844.27
Total Operating Expenses	783,757.65
Operating Income/(Loss)	(783,545.12)
Nonoperating Revenues (Expenses):	
State Sources:	
State School Lunch Program	2,754.48
Federal Sources:	
National School Breakfast Program	4,367.00
Summer Food Service Program - Food	739,701.04
Summer Food Service Program - Admin	61,977.38
CARES Summer Food Service Program	62,238.06
Food Distribution Program	10,020.42
Interest Revenue	0.40
Cancellation of Prior Year Receivables	(12,087.09)
Transfer From General Fund	67,660.78
Total Nonoperating Revenues/(Expenses)	936,632.47
Change in Net Position	153,087.35
Total Net Position - Beginning, (As Restated, See Note 20)	(297,475.63)
Total Net Position - Ending	\$ (144,388.28)

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

EXHIBIT B-6

**KEANSBURG SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021**

	MAJOR FUNDS
	BUSINESS-TYPE
	ACTIVITIES -
	ENTERPRISE
	FUNDS
	FOOD
	SERVICE
Cash Flows From Operating Activities:	
Receipts from Customers	\$ 212.53
Payments to Employees	(260,264.50)
Payments for Employee Benefits	(74,054.81)
Payments to Suppliers	(396,730.01)
	(730,836.79)
Net Cash Provided by/(Used for) Operating Activities	(730,836.79)
Cash Flows From Noncapital Financing Activities:	
State Sources	2,863.61
Federal Sources	784,599.97
Transfer From General Fund	67,660.78
Interest and Dividends	0.40
	855,124.76
Net Cash Provided by/(Used for) Noncapital Financing Activities	855,124.76
Net Change in Cash & Cash Equivalents	124,287.97
Balances - Beginning of Year	(61,916.36)
	(61,916.36)
Balances - End of Year	\$ 62,371.61
Reconciliation of Operating Income/(Loss) to Net Cash Provided by/(Used for) Operating Activities:	
Operating Income/(Loss)	\$ (783,545.12)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by/(Used for) Operating Activities:	
Depreciation	11,387.66
Food Distribution Program	10,020.42
(Increase)/Decrease in Inventories	11,593.82
Increase/(Decrease) in Interfund Payable	(110,828.10)
Increase/(Decrease) in Accounts Payable	130,534.53
	52,708.33
Total Adjustments	52,708.33
Net Cash Provided/(Used) by Operating Activities	\$ (730,836.79)

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

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Fiduciary Fund

Not Applicable

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KEANSBURG SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Note 1. Summary of Significant Accounting Policies

Basis of Presentation

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

Reporting Entity

The School District is a Type II district located in the County of Monmouth, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The Board is comprised of nine members appointed to three-year terms. These terms are staggered so that three members’ terms expire each year. The District provides a full range of educational services appropriate to grades levels Preschool through 12th grade. These include regular, vocational, as well as special education for handicapped youngsters. The School District has an approximate enrollment at June 30, 2021 of 1,554 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* , GASB Statement No. 80, *Blending Requirements for certain component Units - an Amendment of GASB Statement No. 14* and GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plan- an Amendment of GASB Statements No. 14 and No. 84* . The School District had no component units as of for the year ended June 30, 2021.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Accounting, Measurement Focus and Financial Statement Presentation

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

A. Government-Wide Financial Statements

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

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

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

B. Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. The School District has presented all major funds that met those qualifications.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

The School District reports the following major governmental funds:

General Fund - The general fund is the general operating fund of the School District and is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the capital outlay sub-fund.

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

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, interest earnings and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to capital assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

Special Revenue Fund - The special revenue fund is used to account for the proceeds of specific revenue from state and federal government, other than major capital projects, debt service or proprietary funds, and local appropriations that are restricted or committed to expenditures for specified purposes.

C. Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated.

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.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

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

The School District reports the following major proprietary funds:

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

D. Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position. The School District's fiduciary funds include Agency and Private-Purpose Trust Funds. Private Purpose Trust and Agency Funds are used to account for and report assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, and other governments. Private Purpose Trust and Agency Funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

The School District reports no fiduciary funds.

Budgets/Budgetary Control

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

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

Encumbrances

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

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

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

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

Cash, Cash Equivalents and Investments

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

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB). New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. N.J.S.18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

N.J.S.A.17:9-41 et. Seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include Savings and Loan institutions, banks (both state and national banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

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

Tuition Receivable/Payable

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

Inventories

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

Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the School District and that are due within one year. As previously mentioned, these amounts are eliminated in the governmental and business-type columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are presented as Internal Balances in the Statement of Net Position.

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair market value at the date of donation. All reported capital assets except land and construction in progress are depreciated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The School District does not possess any infrastructure. The School District has established a threshold of \$2,000 for capitalization of depreciable assets.

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

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

Compensated Absences

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

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

Unearned Revenue

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

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

Accrued Liabilities and Long-Term Obligations

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

Accounting Estimates

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

Interfund Activity

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

Deferred Outflows and Deferred Inflows of Resources

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

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

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

Deferred Loss on Refunding Debt

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

Bond Premiums, Discounts and Issuance Costs

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

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

Pensions

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

Fund Balance

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

Non-spendable – This classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Non-spendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process.

Unassigned – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

Net Position

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

Net Investment in Capital Assets – This components represents capital assets, net of accumulated depreciation, net of outstanding balances of borrowings used for acquisition, construction, or improvement of those assets.

Restricted – This component of net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Unrestricted – This component of net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2021 and April 5, 2022, the date that the financial statements were available for issuance, for possible disclosure and recognition in the financial statements, and no items have come to the attention of the School District that would require disclosure.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

Impact of Recently Issued Accounting Principles

Adopted Accounting Pronouncements

The following GASB Statements became effective for the fiscal year ended June 30, 2021:

For the year June 30, 2021 the District implemented GASB 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. 83, *Certain Asset Retirement Obligations*. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. Management has determined the implementation of certain provisions within this Statement did not have a significant impact on the Districts's financial statements.

Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Management has determined the implementation of certain provisions within this Statement did not have a significant impact on the Districts's financial statements.

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. Requirements of this pronouncement related to section 1, paragraph 4 are effective immediately. All other requirements will be effective for reporting periods beginning June 15, 2021. Management has determined the implementation of certain provisions within this Statement did not have a significant impact on the Districts's financial statements.

Accounting Pronouncements Effective in Future Reporting Periods

The following statements will become effective in future reporting periods:

Statement No. 87, *Leases*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021.

Statement No. 89, *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, 2020.

Statement No. 93, *Replacement of Interbank Offered Rates*. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021.

The District has not yet determined the impact of these statements on the Districts financial statements.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

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, 2021, the School District’s bank balance of \$1,492,307.83 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$	1,048,021.27
Uninsured and Uncollateralized		444,286.56
Total	\$	1,492,307.83

Investments

The School District had no investments at June 30, 2021.

Note 3. Reserve Accounts

Maintenance Reserve

The School District established a maintenance reserve account in June of 2010 for the accumulation of funds for use as required maintenance of a facility in subsequent fiscal years.

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

The activity of the maintenance reserve for the July 1, 2020 to June 30, 2021 fiscal year is as follows:

Beginning Balance, July 1, 2020	\$	500,000.00
Decreased by:		
Budget Withdrawals		(100,000.00)
Ending Balance, June 30, 2021	\$	400,000.00

Note 4. Accounts Receivable

Accounts receivable at June 30, 2021 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, 2021, consisted of the following:

<u>Description</u>	Governmental Funds		Total Governmental Activities
	General Fund	Special Revenue Fund	
Federal Awards	\$ -	\$ 1,819,520.94	\$ 1,819,520.94
State Awards	284,928.00	223,213.27	508,141.27
Other	-	8,815.21	8,815.21
Total	\$ 284,928.00	\$ 2,051,549.42	\$ 2,336,477.42

<u>Description</u>	Proprietary Funds	Total Business-Type Activities
	Food Service Fund	
Federal Awards	\$ 83,613.76	\$ 83,613.76
Total	\$ 83,613.76	\$ 83,613.76

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2021 was as follows:

	Governmental Activities				Balance June 30, 2021
	Balance July 1, 2020	Prior Period Restatement	Adjusted Balance July 1, 2020	Additions	
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 387,253.00	\$ (352,800.00)	\$ 34,453.00	\$ -	\$ 34,453.00
Total Capital Assets not being depreciated	387,253.00	(352,800.00)	34,453.00	-	34,453.00
Capital Assets being depreciated:					
Buildings and Improvements	50,119,971.00	(2,647,854.86)	47,472,116.14	-	47,472,116.14
Equipment	6,220,490.53	(4,217,940.10)	2,002,550.43	12,694.00	2,015,244.43
Total Capital Assets being depreciated	56,340,461.53	(6,865,794.96)	49,474,666.57	12,694.00	49,487,360.57
Less: Accumulated Depreciation:					
Buildings and Improvements	(11,273,761.00)	(213,319.10)	(11,487,080.10)	(1,011,255.59)	(12,498,335.69)
Equipment	(6,041,110.00)	4,176,057.02	(1,865,052.98)	(43,403.12)	(1,908,456.10)
Total Accumulated Depreciation	(17,314,871.00)	3,962,737.92	(13,352,133.08)	(1,054,658.71)	(14,406,791.79)
Total Capital Assets being depreciated, net	39,025,590.53	(2,903,057.04)	36,122,533.49	(1,041,964.71)	35,080,568.78
Total Governmental Activities Capital Assets, net	\$ 39,412,843.53	\$ (3,255,857.04)	\$ 36,156,986.49	\$ (1,041,964.71)	\$ 35,115,021.78
Business-Type Activities					
	Balance July 1, 2020		Additions		Balance June 30, 2021
Business-Type Activities:					
Equipment	\$ 517,325.00	\$ (267,260.01)	\$ 250,064.99	\$ -	\$ 250,064.99
Total Capital Assets being depreciated	517,325.00	(267,260.01)	250,064.99	-	250,064.99
Less: Accumulated Depreciation:					
Equipment	(401,110.00)	213,637.14	(187,472.86)	(11,387.66)	(198,860.52)
Total Capital Assets being depreciated, net	(401,110.00)	213,637.14	(187,472.86)	(11,387.66)	(198,860.52)
Total Business-Type Activities Capital Assets, net	\$ 116,215.00	\$ (53,622.87)	\$ 62,592.13	\$ (11,387.66)	\$ 51,204.47

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020 (continued)

Note 5. Capital Assets (Continued)

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

<u>Governmental Activities</u>	
Instruction:	
Regular Instruction	\$ 341,619.75
Special Education Instruction	141,771.84
Other Instruction	47,245.90
Support Services:	
Tuition	105,906.94
Student & Instruction Related Services	206,699.55
General Administrative	16,533.27
School Administrative Services	33,391.46
Central Services	11,854.15
Plant Operations & Maintenance	100,414.15
Pupil Transportation	49,221.70
	\$ 1,054,658.71
	\$ 1,054,658.71

Note 6. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2021 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 356,343.18	\$ -
Special Revenue Fund	-	139,820.41
Enterprise Fund	-	216,522.77
	\$ 356,343.18	\$ 356,343.18

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.

Interfund transfers during the 2020 - 2021 year are as follows:

<u>Fund</u>	<u>Interfund Transfers In</u>	<u>Interfund Transfers Out</u>
General Fund	\$ 597,137.86	\$ 67,660.78
Special Revenue Fund	-	597,137.86
Enterprise Fund	67,660.78	-
	\$ 664,798.64	\$ 664,798.64

The interfund transfers are for the purpose of short term financing.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 7. Long-Term Obligations

During the fiscal year-ended June 30, 2021 the following changes occurred in long-term obligations for the governmental and business-type activities:

	Balance <u>June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2021</u>	Balance Due Within <u>One Year</u>
Governmental Activities:					
Capital Leases	\$ 240,428.95	\$ 244,438.50	\$ 243,658.32	\$ 241,209.13	\$ 44,980.21
Compensated Absences	498,304.78	108,077.91	115,129.18	491,253.51	-
Net Pension Liability	6,690,216.00	-	938,587.00	5,751,629.00	-
	<u>\$ 7,428,949.73</u>	<u>\$ 352,516.41</u>	<u>\$ 1,297,374.50</u>	<u>\$ 6,484,091.64</u>	<u>\$ 44,980.21</u>

For governmental activities, the bonds payable are liquidated from the School District's debt service fund. Compensated absences, capital leases, unamortized bond premiums and the net pension liability are liquidated by the general fund.

Capital Lease Payable

The School District is leasing capital items and equipment under a capital lease. The term of the lease is five years. The following is a schedule of the remaining future minimum lease payments under these capital leases and the present value of the net minimum lease payments at June 30, 2021:

	Fiscal Year Ending <u>June 30,</u>	<u>Total</u>
	2022	\$ 54,588.00
	2023	54,588.00
	2024	54,588.00
	2025	54,588.00
	2026	<u>50,039.00</u>
Total Minimum Lease Payments		268,391.00
Less: Amount Representing Interest		<u>(27,181.87)</u>
Present Value of Minimum Lease Payments		<u>\$ 241,209.13</u>

Amortization of the leased equipment and improvements under capital assets is included with depreciation expense.

Bonds Authorized but Not Issued

As of June 30, 2021, the School District had no bonds authorized and not issued.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 8. Pension Plans

A. Public Employees' Retirement System (PERS)

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

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

The following represents the membership tiers for PERS:

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

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

Contributions - The contribution policy for PERS is set by *N.J.S.A. 43:15A* 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 2019, the State's pension contribution was less than the actuarial determined amount.

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 8. Pension Plans (Continued)

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

Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources - At June 30, 2021, the School District reported a liability of \$5,751,629.00 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020. 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, 2019, to the measurement date of June 30, 2020. 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, 2020. The School District's proportion measured as of June 30, 2020, was 0.0352700904%, which was a decrease of 0.0018596497% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized full accrual pension expense of \$105,803.00 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2020 measurement date. At June 30, 2021 the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 104,728.00	\$ 20,340.00
Changes of Assumptions	186,589.00	2,408,262.00
Net Difference between Projected and Actual Earnings on Pension Plan Investments	196,595.00	-
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	604,771.00	547,275.00
School District contributions subsequent to measurement date	408,537.00	-
	\$ 1,501,220.00	\$ 2,975,877.00

\$408,537.00 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2020-2021 total salaries for PERS employees multiplied by an employer pension contribution rate of 15.11%. The payable is due on April 1, 2022 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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:

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 8. Pension Plans (Continued)

Year Ending June 30,	
2022	\$ (557,454.00)
2023	(680,175.00)
2024	(346,666.00)
2025	(253,029.00)
2026	(45,870.00)
	<u>\$ (1,883,194.00)</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:

	<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	-
June 30, 2020	5.16	-
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	-	5.73
June 30, 2019	-	5.21
June 30, 2020	-	5.16
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	-
June 30, 2019	5.00	-
June 30, 2020	5.00	-
Changes in Proportion and Differences between District Contributions		
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
June 30, 2019	5.21	5.21
June 30, 2020	5.16	5.16

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 8. Pension Plans (Continued)

Actuarial Assumptions – The collective total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following assumptions:

Inflation Rate	
Wage	3.25%
Price	2.75%
Salary Increases:	
Through 2026	2.00% - 6.00% Based on Age
Thereafter	3.00% - 7.00% Based on Age
Investment Rate of Return	7.00%
Period of Actuarial Experience	
Study upon which Actuarial	
Assumptions were Based	July 1, 2014 - June 30, 2018

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2020 are summarized in the following table:

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 8. Pension Plans (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real ASsets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yeild	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalentents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. 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. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate - The following presents the collective net pension liability of the participating employers as of June 30, 2020, calculated using the discount rate of 7.00% as well as what the collective net pension 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:

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 8. Pension Plans (Continued)

	At 1% Decrease <u>(5.28%)</u>	At Current Discount Rate <u>(6.28%)</u>	At 1% Increase <u>(7.28%)</u>
School District's Proportionate Share of the Net Pension Liability	\$ 7,297,276.00	\$ 5,751,629.00	\$ 4,523,710.00

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2020 and 2019:

	<u>6/30/2020</u>	<u>6/30/2019</u>
Collective Deferred Outflows of Resources	\$ 9,626,548,228.00	\$10,129,162,237.00
Collective Deferred Inflows of Resources	\$14,591,988,841.00	\$17,736,240,054.00
Collective Net Pension Liability	\$65,993,498,688.00	\$61,519,112,443.00
School District's portion	0.16153%	0.16161%

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.nj.gov/treasury/pensions/financial-reports.shtml.

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

The following represents the membership tiers for TPAF:

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

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 8. Pension Plans (Continued)

Service retirement benefits of $1/55^{\text{th}}$ of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of $1/60^{\text{th}}$ 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 2019, the State's pension contribution was less than the actuarial determined amount.

As mentioned previously, the employer contributions for local participating employers are legally required to be funded by the State in accordance with *N.J.S.A 18:66-33*. Therefore, the School District is considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the School District does not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers.

Pension Liability and Pension Expense - The State's proportionate share of the TPAF net pension liability, attributable to the School District as of June 30, 2020 was \$106,367,190.00. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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, 2020, the State proportionate share of the TPAF net pension liability attributable to the School District was 0.1615324728%, which was a decrease of 0.0000789586% from its proportion measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the State of New Jersey recognized a pension expense in the amount of \$6,614,36500 for the State's proportionate share of the TPAF pension expense attributable to the School District. This pension expense was based on the pension plans June 30, 2020 measurement date.

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 8. Pension Plans (Continued)

Actuarial Assumptions – The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	1.55% - 4.45%
Thereafter	2.75% - 5.65%
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

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, 2020) 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, 2020 are summarized in the following table:

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 8. Pension Plans (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real ASsets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yeild	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 5.60% as of June 30, 2019. 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 3.50% as of June 30, 2019, 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 70% of the actuarially determined contributions for the State. 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 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the of the Net Pension Liability to Changes in the Discount Rate – The following represents the net pension liability of the State as of June 30, 2020 calculated using the discount rate disclosed above as well as what the State's net pension 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.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 8. Pension Plans (Continued)

	At 1% Decrease <u>(4.40%)</u>	At Current Discount Rate <u>(5.40%)</u>	At 1% Increase <u>(6.40%)</u>
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	\$ 124,940,722.00	\$ 106,367,190.00	\$ 90,944,989.00

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

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2020 and 2019:

	<u>6/30/2020</u>	<u>6/30/2019</u>
Collective Deferred Outflows of Resources	\$ 9,626,548,228.00	\$ 10,129,162,237.00
Collective Deferred Inflows of Resources	14,591,988,841.00	17,736,240,054.00
Collective Net Pension Liability	65,993,498,688.00	61,519,112,443.00
State's Proportionate Share associated with the District	0.16153%	0.16161%

C. Defined Contribution Retirement Plan (DCRP)

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

Individuals eligible for membership in the DCRP include:

- State or local officials who are elected or appointed on or after July 1, 2007;
- Employees enrolled in the Public Employees' Retirement System (PERS) or Teachers' Pension and Annuity Fund (TPAF) on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits;
- Employees enrolled in the Police and Firemen's Retirement System (PFRS) or State Police Retirement System (SPRS) after May 21, 2010, who earn salary in excess of established "maximum compensation" limits;
- Employees otherwise eligible to enroll in the PERS or TPAF on or after November 2, 2008, who do not earn the minimum annual salary for PERS or TPAF Tier 3 enrollment but who earn salary of at least \$5,000 annually. The minimum salary in 2019 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.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 8. Pension Plans (Continued)

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

Note 9. Other 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.

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.

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. The total nonemployer OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019. 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 - 4.45% based on years of service	2.00 - 6.00% based on years of service	3.25 - 15.25% based on years of service
Thereafter	1.55 - 4.45% based on years of service	3.00 - 7.00% based on years of service	Applied to all future years

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP), "General" (PERS), and "Safety" (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2020. Postretirement mortality rates were based on the PUB-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2020. Disability mortality was based on the PUB-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2020.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 – June 30, 2018, July 1, 2014 – June 30, 2018, and July 1, 2013 – June 30, 2018 for TPAF, PFRS and PERS, respectively.

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, 2020 was \$104,467,162.00. The School District's proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2020, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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, 2020, the State proportionate share of the OPEB Obligation attributable to the School District was 0.15405872%, which was a decrease of (0.00164343%) from its proportion measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the State of New Jersey recognized an OPEB expense in the amount of \$5,415,029.00 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, 2020 measurement date.

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend is 5.0%.

Discount Rate

The discount rate for June 30, 2020 was 2.21%. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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

The following presents the total nonemployer OPEB liability as of June 30, 2020, respectively, calculated using the discount rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2020		
	At 1% Decrease (1.21%)	At Discount Rate (2.21%)	At 1% Increase (3.21%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 125,940,555.97	\$ 104,467,162.00	\$ 87,677,036.02
State of New Jersey's Total Nonemployer OPEB Liability	\$ 81,748,410,002.00	\$ 67,809,962,608.00	\$ 56,911,439,160.00

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

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, 2020, 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, 2020		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 151,239,889.05	\$ 104,467,162.00	\$ 230,361,739.23
State of New Jersey's Total Nonemployer OPEB Liability	\$ 54,738,488,540.00	\$ 37,809,962,608.00	\$ 83,375,182,975.00

* See Healthcare Cost Trend Assumptions for details of rates.

Additional Information

Collective balances of the Local Group at June 30, 2020 are as follows:

	<u>Deferred Outflows of</u>	<u>Deferred Inflows of</u>
Differences between Expected & Actual Experience	\$ 10,295,318,750.00	\$ (9,170,703,615.00)
Change in Assumptions	11,534,251,250.00	(7,737,500,827.00)
Contributions Made in Fiscal Year Year Ending 2021 After June 30, 2020 Measurement Date **	TBD	N/A
	\$ 21,829,570,000.00	\$ (16,908,204,442.00)

**KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Additional Information (continued):

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,		
2020	\$	43,440,417.00
2021		43,440,417.00
2022		43,440,417.00
2023		43,440,417.00
2024		43,440,417.00
Thereafter		4,704,163,473.00
	\$	4,921,365,558.00

** Employer Contributions made after June 30, 2021 are reported as a deferred outflow of resources, but are not amortized in expense.

Plan Membership

At June 30, 2019, the Program membership consisted of the following:

Active Plan Members	216,804
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	149,304
	366,108

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2021 (measurement date June 30, 2020) is as follows:

Total OPEB Liability	
Service Cost	\$ 1,790,973,822.00
Interest Cost	1,503,341,357.00
Difference Between Expected & Actual Experience	11,544,750,637.00
Changes of Assumptions	12,386,549,981.00
Contributions: Member	35,781,384.00
Gross Benefit Payments	(1,180,515,618.00)
Net Change in Total OPEB Liability	26,080,881,563.00
Total OPEB Liability (Beginning)	41,729,081,045.00
Total OPEB Liability (Ending)	\$ 67,809,962,608.00
Total Covered Employee Payroll	14,267,738,657.00
Net OPEB Liability as a Percentage of Payroll	475%

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (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, 2021, the on-behalf payments for pension, social security, post-retirement medical costs, and long-term disability were \$4,681,518.00, \$1,120,725.12, \$1,467,115.00, and \$2,333.00, 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.

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.

Joint Insurance Pool – The School District also participates in the New Jersey Schools Insurance Group and, public MUCSSI entity risk pool. The Pool provides its members with the following coverage:

Property - Blanket Building & Grounds	General & Automobile Liability
Boiler & Machinery	Workers' Compensation
School Board Legal Liability	Comprehensive Crime Coverage

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, 2021 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.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (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:

Equitable Life Assurance	Metlife Resources	Putnam
	Variable Annuity Life Insurance Co.	

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, 2021, the liability for compensated absences reported was \$491,253.51.

Note 15. Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB) Statement No. 77, a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district’s local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 15. Tax Abatements (Continued)

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

Note 16. Calculation of Excess Surplus

The designation for Restricted Fund Balance – Excess Surplus is a required calculation pursuant to N.J.S.A.18A:7F-7. New Jersey school districts are required to reserve General Fund fund balance at the fiscal year-end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. Excess fund balance at June 30, 2021 was \$2,648,904.29

Note 17. Fund Balances

General Fund – Of the \$1,814,725.37 General Fund fund balance deficit at June 30, 2021, \$400,000.00 has been restricted for the Maintenance Reserve Account; \$2,648,904.29 is restricted for excess surplus; \$30,646.00 is assigned - designated for subsequent year's expenditures; and \$(1,264,824.92) is unassigned.

Special Revenue Fund – Of the \$(11,082.45) Special Revenue Fund fund balance at June 30, 2021, \$85,888.11 is restricted for student activities; \$55,201.25 is restricted for scholarships; and \$(152,171.81) is unassigned.

Note 18. Deficit in Net Position

Unrestricted Net Position – The School District governmental activities had a deficit in unrestricted net position in the amount of \$9,371,337.87 at June 30, 2021. 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, 2021. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

Net Position – The School District business-type activities had a deficit in net position in the amount of (\$144,388.28) at June 30, 2021. This deficit in net position for business-type activities does not indicate that the School District is facing financial difficulties.

Note 19. Deficit Fund Balance

The District has a deficit fund balance of \$11,082.45 in the Special Revenue Fund as of June 30, 2021 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 June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payments in the subsequent fiscal year, the school district cannot recognize the June state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

The District deficit in the GAAP funds statements of \$1,416,996.73 is less than the last two state aid payments.

KEANSBURG SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021 (Continued)

Note 20. Prior Period Adjustment/Restatement of Fund Balance and Net Position

Net Position of the Governmental Activities in the Government-Wide financial statements as of July 1, 2020, has been restated as for the implementation of GASB Statement No. 84, *Fiduciary Funds*, and adjustment to the appraised value of capital assets, as follows:

Net Position as previously reported at June 30, 2020	\$	29,073,941.60
Prior Period Adjustment-		
Implementation of GASB 84:		
Restricted Fund Balance-Student Activities		86,105.97
Restricted Fund Balance- Scholarship		67,301.25
Adjustment in the appraised value of Capital Assets		<u>(3,255,857.04)</u>
Total Prior Period Adjustment		<u>(3,102,449.82)</u>
Net Position as restated, July 1, 2020	\$	<u><u>25,971,491.78</u></u>

Fund Balance of the Special Revenue Fund in the Governmental Fund financial statements as of July 1, 2020, has been restated as follows for the implementation of GASB Statement No. 84, *Fiduciary Funds*.

		Special Revenue Fund
Fund Balance as previously reported at June 30, 2020	\$	(273,775.00)
Prior Period Adjustment-		
Implementation of GASB 84:		
Restricted Fund Balance-Student Activities		86,105.97
Restricted Fund Balance- Scholarship		<u>67,301.25</u>
Total Prior Period Adjustment		<u>153,407.22</u>
Fund Balance as restated, July 1, 2020	\$	<u><u>(120,367.78)</u></u>

Net position of the Business Type Activities in the government-Wide and the Proprietary Fund financial statements as of July 1, 2020 has been restated for an adjustment to the appraised value of capital assets, as follows:

Net Position as previously reported at June 30, 2020	\$	(243,852.76)
Prior Period Adjustment-		
Adjustment in the appraised value of Capital Assets		<u>(53,622.87)</u>
Total Prior Period Adjustment		<u>(53,622.87)</u>
Net Position as restated, July 1, 2020	\$	<u><u>(297,475.63)</u></u>

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REQUIRED SUPPLEMENTARY INFORMATION - PART II

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C. Budgetary Comparison Schedules

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**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Revenues:				
Local Sources:				
Local Tax Levy	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	\$ -
Interest	9,000.00	-	9,000.00	(9,000.00)
Miscellaneous	50,000.00	-	50,000.00	69,502.38
Total Local Sources	5,583,990.00	-	5,583,990.00	60,502.38
State Sources:				
Categorical Transportation Aid	334,763.00	-	334,763.00	-
Extraordinary Aid	150,000.00	-	150,000.00	55,453.00
Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-
Equalization Aid	16,973,265.00	-	16,973,265.00	-
Categorical Security Aid	535,157.00	-	535,157.00	-
Adjustment Aid	7,243,248.00	-	7,243,248.00	-
Other Unrestricted State Aid	-	-	79,475.00	79,475.00
Nonbudgeted:				
TPAF - Post Retirement Medical (Noncash Assistance)	-	-	1,467,115.00	1,467,115.00
TPAF - Pension Contributions (Noncash Assistance)	-	-	4,681,518.00	4,681,518.00
TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	2,333.00	2,333.00
Reimbursed TPAF Social Security Contributions	-	-	1,120,725.12	1,120,725.12
Total State Sources	26,259,648.00	-	26,259,648.00	7,406,619.12
Federal Sources:				
Medicaid Reimbursement	162,369.00	-	162,369.00	(92,793.44)
Total Federal Sources	162,369.00	-	162,369.00	(92,793.44)
Total Revenues	32,006,007.00	-	32,006,007.00	7,374,328.06
Current Expense:				
Regular Programs - Instruction:				
Kindergarten - Salaries of Teachers	576,210.00	(46,441.80)	529,768.20	442,816.71
Grades 1-5 - Salaries of Teachers	2,857,356.00	(21.00)	2,857,335.00	2,840,989.20
Grades 6-8 - Salaries of Teachers	1,914,928.00	(94,938.78)	1,819,989.22	1,507,305.76
Grades 9-12 - Salaries of Teachers	1,791,150.00	94,938.78	1,886,088.78	1,794,717.55
Regular Programs - Home Instruction:				
Salaries of Teachers	15,000.00	-	15,000.00	2,934.84
Purchased Professional - Educational Services	15,000.00	2,212.50	17,212.50	9,180.56

**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	11-190-100-106	25,866.00	46,461.80	72,327.80	133,451.64 (61,123.84)
Other Purchased Services	11-190-100-500	44,884.00	84,705.00	129,589.00	106,258.22 23,330.78
General Supplies	11-190-100-610	346,049.00	(103,730.00)	242,319.00	110,131.06 132,187.94
Other Objects	11-190-100-800	33,850.00	-	33,850.00	11,557.19 22,292.81
Total Regular Programs - Instruction		7,620,293.00	(16,813.50)	7,603,479.50	6,959,342.73
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	11-204-100-101	436,855.00	-	436,855.00	624,738.89 (187,883.89)
Other Salaries for Instruction	11-204-100-106	74,728.00	-	74,728.00	217,464.90 (142,736.90)
General Supplies	11-204-100-610	6,050.00	-	6,050.00	2,966.69 3,083.31
Total Learning and/or Language Disabilities		517,633.00	-	517,633.00	845,170.48
Behavioral Disabilities:					
Salaries of Teachers	11-209-100-101	303,920.00	84,372.00	388,292.00	353,703.66 34,588.34
Other Salaries for Instruction	11-209-100-106	100,474.00	-	100,474.00	76,702.14 23,771.86
General Supplies	11-209-100-610	7,000.00	-	7,000.00	2,381.12 4,618.88
Total Behavioral Disabilities		411,394.00	84,372.00	495,766.00	432,786.92
Multiple Disabilities:					
Salaries of Teachers	11-212-100-101	642,785.00	(128,589.00)	514,196.00	357,875.00 156,321.00
Other Salaries for Instruction	11-212-100-106	304,042.00	-	304,042.00	71,788.68 232,253.32
General Supplies	11-212-100-610	8,850.00	-	8,850.00	1,332.38 7,517.62
Total Multiple Disabilities		955,677.00	(128,589.00)	827,088.00	430,996.06
Resource Room/Resource Center:					
Salaries of Teachers	11-213-100-101	2,138,230.00	(70,280.00)	2,067,950.00	1,913,408.47 154,541.53
Other Salaries	11-213-100-106	217,943.00	(57,110.00)	160,833.00	108,540.80 52,292.20
General Supplies	11-213-100-610	2,350.00	-	2,350.00	804.40 1,545.60
Total Resource Room/Resource Center		2,358,523.00	(127,390.00)	2,231,133.00	2,022,753.67
Autism:					
Salaries of Teachers	11-214-100-101	66,505.00	44,217.00	110,722.00	142,750.00 (32,028.00)
Other Salaries for Instruction	11-214-100-106	47,542.00	15,532.00	63,074.00	75,703.00 (12,629.00)
General Supplies	11-214-100-610	2,700.00	-	2,700.00	2,645.88 54.12
Total Autism		116,747.00	59,749.00	176,496.00	221,098.88

**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	ORIGINAL BUDGET	JUNE 30, 2021		VARIANCE FINAL TO ACTUAL
		BUDGET TRANSFERS	FINAL BUDGET	
Preschool Disabilities - Full-Time:				
Salaries of Teachers	-	36,633.00	36,633.00	95,053.00
Other Salaries for Instruction	-	46,262.00	46,262.00	77,103.00
				(58,420.00)
				(30,841.00)
Total Preschool Disabilities - Full-Time	-	82,895.00	82,895.00	172,156.00
				(89,261.00)
Total Special Education - Instruction	4,359,974.00	(28,963.00)	4,331,011.00	4,124,962.01
				206,048.99
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	470,180.00	36,147.00	506,327.00	406,507.82
General Supplies	1,260.00	-	1,260.00	-
				1,260.00
Total Basic Skills/Remedial - Instruction	471,440.00	36,147.00	507,587.00	406,507.82
				101,079.18
Bilingual Education - Instruction:				
Salaries of Teachers	241,435.00	-	241,435.00	255,028.00
General Supplies	1,000.00	-	1,000.00	324.50
				675.50
Total Bilingual Education - Instruction	242,435.00	-	242,435.00	255,352.50
				(12,917.50)
School-Sponsored Cocurricular/Extra Curricular Activities - Instruction:				
Salaries	114,238.00	-	114,238.00	21,185.00
Other Objects	15,000.00	-	15,000.00	4,903.61
				10,096.39
Total School-Sponsored Cocurricular/Extra Curricular Activities - Instruction	129,238.00	-	129,238.00	26,088.61
				103,149.39
School-Sponsored Athletics - Instruction:				
Salaries	557,807.00	-	557,807.00	552,182.07
Purchased Services	121,237.00	-	121,237.00	70,070.77
Supplies and Materials	34,350.00	-	34,350.00	14,876.38
Other Objects	42,250.00	-	42,250.00	23,006.06
				19,243.94
Total School-Sponsored Athletics - Instruction	755,644.00	-	755,644.00	660,135.28
				95,508.72
Before/After School Programs - Instruction:				
Salaries of Teachers	10,000.00	-	10,000.00	2,191.00
				7,809.00
Total Before/After School Programs - Instruction	10,000.00	-	10,000.00	2,191.00
				7,809.00

**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Summer School - Instruction:					
Salaries of Teachers	11-422-100-101	39,550.00	(5,683.00)	33,867.00	11,481.00
Support Salaries	11-422-100-106	17,750.00	-	17,750.00	15,755.00
Other Purchased Services	11-422-100-500	2,000.00	-	2,000.00	2,000.00
General Supplies	11-422-100-610	1,500.00	-	1,500.00	1,500.00
Total Summer School - Instruction		60,800.00	(5,683.00)	55,117.00	30,736.00
Total Instruction		13,649,824.00	(15,312.50)	13,634,511.50	1,175,550.55
Undistributed Expenditures - Instruction (Tuition):					
Tuition to Other LEAs Within State - Regular	11-000-100-561	64,771.00	104,350.00	169,121.00	8,320.04
Tuition to Other LEAs Within State - Special	11-000-100-562	459,044.00	-	459,044.00	41,756.07
Tuition to County Vocational School - Regular	11-000-100-563	78,900.00	22,000.00	100,900.00	687.50
Tuition to County Vocational School - Special	11-000-100-564	126,000.00	(29,570.00)	96,430.00	13,880.00
Tuition to Private School Disabled Within State	11-000-100-566	2,555,268.00	(83,586.30)	2,471,681.70	218,263.04
Tuition - State Facilities	11-000-100-568	57,925.00	-	57,925.00	-
Tuition - Other	11-000-100-569	9,250.00	-	9,250.00	-
Total Undistributed Expenditures - Instruction (Tuition)		3,351,158.00	13,193.70	3,364,351.70	282,906.65
Undistributed Expenditures Attendance and Social Work:					
Salaries	11-000-211-100	50,429.00	-	50,429.00	(4,120.55)
Purchased Professional Services	11-000-211-174	12,500.00	-	12,500.00	1,281.05
Total Undistributed Expenditures Attendance and Social Work		62,929.00	-	62,929.00	(2,839.50)
Undistributed Expenditures - Health Services:					
Salaries	11-000-213-100	238,875.00	-	238,875.00	(1,518.00)
Purchased Professional & Technical Services	11-000-213-300	189,896.00	-	189,896.00	58,526.50
Other Purchased Services	11-000-213-500	7,500.00	(5,000.00)	2,500.00	2,500.00
Supplies and Materials	11-000-213-600	16,500.00	5,000.00	21,500.00	5,419.11
Total Undistributed Expenditures - Health Services		452,771.00	-	452,771.00	64,927.61
Undistributed Expenditures - Speech, OT, PT and Related Services:					
Salaries	11-000-216-100	456,398.00	-	456,398.00	(13,322.58)
Purchased Professional - Educational Services	11-000-216-320	90,000.00	-	90,000.00	-
Supplies and Materials	11-000-216-600	1,500.00	-	1,500.00	255.23

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	560,965.35 (13,067.35)
Undistributed Expenditures - Other Support Services - Extra Services: Salaries	-	1,000.00	1,000.00	375.92 624.08
Total Undistributed Expenditures - Other Support Services - Extra Services	-	1,000.00	1,000.00	375.92 624.08
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff	532,631.00	-	532,631.00	466,862.01 65,768.99
Purchased Professional - Educational Services	3,500.00	-	3,500.00	2,429.00 1,071.00
Guidance - Other Purchased Services	40,800.00	-	40,800.00	39,983.00 817.00
Supplies and Materials	9,200.00	-	9,200.00	4,264.92 4,935.08
Other Objects	12,150.00	-	12,150.00	6,585.25 5,564.75
Total Undistributed Expenditures - Guidance	598,281.00	-	598,281.00	520,124.18 78,156.82
Undistributed Expenditures - Child Study Teams: Salaries of Other Professional Staff	607,170.00	-	607,170.00	724,002.35 (116,832.35)
Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	92,061.69 (3,499.69)
Purchased Professional - Educational Services	145,000.00	(4,803.00)	140,197.00	115,003.52 25,193.48
Other Purchased Services	3,900.00	(3,900.00)	-	- -
Miscellaneous Purchased Services	-	6,857.00	6,857.00	6,857.00 -
Supplies and Materials	9,100.00	1,846.00	10,946.00	9,973.23 972.77
Other Objects	2,600.00	-	2,600.00	2,566.53 33.47
Total Undistributed Expenditures - Child Study Teams	856,332.00	-	856,332.00	950,464.32 (94,132.32)
Undistributed Expenditures - Improvement of Instruction Services: Salaries of Supervisors of Instruction	402,774.00	-	402,774.00	323,521.42 79,252.58
Salaries	5,000.00	-	5,000.00	33,309.20 (28,309.20)
Salaries of Sec. and Clerical Assist.	66,504.00	-	66,504.00	69,206.00 (2,702.00)
Purchased Professional - Educational Services	6,500.00	-	6,500.00	- 6,500.00
Purchased Professional - Educational Services	50,000.00	-	50,000.00	45,549.00 4,451.00
Supplies and Materials	5,000.00	(1,000.00)	4,000.00	805.93 3,194.07
Other Objects	5,000.00	1,160.00	6,160.00	5,363.00 797.00
Total Undistributed Expenditures - Improvement of Instruction Services	540,778.00	160.00	540,938.00	477,754.55 63,183.45

**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Undistributed Expenditures - Educational Media Services/Library:					
Salaries	11-000-222-100	251,847.00	-	251,847.00	293,495.45 (41,648.45)
Purchased Professional and Technical Services	11-000-222-300	190,000.00	18,000.00	208,000.00	204,465.20 3,534.80
Purchased Professional - Educational Services	11-000-222-500	81,820.00	8,722.00	90,542.00	72,917.11 17,624.89
Supplies and Materials	11-000-222-600	4,000.00	-	4,000.00	2,132.00 1,868.00
Other Objects	11-000-222-800	1,000.00	-	1,000.00	- 1,000.00
Total Undistributed Expenditures - Educational Media Services/Library		528,667.00	26,722.00	555,389.00	573,009.76 (17,620.76)
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries	11-000-223-104	-	2,500.00	2,500.00	4,281.78 (1,781.78)
Purchased Professional - Educational Services	11-000-223-320	13,500.00	(2,500.00)	11,000.00	1,914.00 9,086.00
Other Purchased Services	11-000-223-500	16,900.00	-	16,900.00	650.00 16,250.00
Professional Development	11-000-223-600	15,800.00	-	15,800.00	15,151.73 648.27
Total Undistributed Expenditures - Instructional Staff Training Services		46,200.00	-	46,200.00	21,997.51 24,202.49
Undistributed Expenditures - Support Services - General Administration:					
Salaries	11-000-230-100	268,880.00	-	268,880.00	230,047.39 38,832.61
Legal Services	11-000-230-331	20,000.00	37,000.00	57,000.00	54,254.00 2,746.00
Audit Fees	11-000-230-332	50,500.00	4,500.00	55,000.00	55,000.00 -
Architectural/Engineering Services	11-000-230-334	10,000.00	(10,000.00)	-	- -
Purchased Technical Services	11-000-230-340	5,000.00	-	5,000.00	2,507.50 2,492.50
Communications/Telephone	11-000-230-530	126,050.00	-	126,050.00	113,581.06 12,468.94
BOE Other Purchased Professional Services	11-000-230-585	6,000.00	(3,000.00)	3,000.00	- 3,000.00
Other Purchased Services	11-000-230-590	3,000.00	(1,000.00)	2,000.00	- 2,000.00
General Supplies	11-000-230-610	4,000.00	-	4,000.00	2,451.68 1,548.32
BOE In-House Training/Meeting Supplies	11-000-230-630	1,000.00	-	1,000.00	121.50 878.50
Miscellaneous Expenditures	11-000-230-890	10,000.00	-	10,000.00	5,609.99 4,390.01
BOE Membership Dues and Fees	11-000-230-895	25,000.00	(7,500.00)	17,500.00	17,475.25 24.75
Total Undistributed Expenditures - Support Services - General Administration		529,430.00	20,000.00	549,430.00	481,048.37 68,381.63

**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Undistributed Expenditures -				
Support Services - School Administration:				
Salaries of Principals/Assistant Principals	777,633.00	-	777,633.00	60,054.71
Salaries of Secretaries & Clerical Assistants	215,080.00	-	215,080.00	(8,799.28)
Other Purchased Services	31,628.00	10,303.00	41,931.00	21,846.09
Supplies and Materials	8,300.00	-	8,300.00	4,406.84
Other Objects	9,000.00	-	9,000.00	2,885.03
Total Undistributed Expenditures -	1,041,641.00	10,303.00	1,051,944.00	80,393.39
Support Services - School Administration				
Undistributed Expenditures - Central Services:				
Salaries	309,474.00	-	309,474.00	23,455.65
Purchased Professional Services	46,000.00	-	46,000.00	(1,048.81)
Miscellaneous Purchased Services	7,000.00	-	7,000.00	19.39
Supplies and Materials	5,000.00	-	5,000.00	367.05
Other Objects	1,100.00	-	1,100.00	875.00
Total Undistributed Expenditures - Central Services	368,574.00	-	368,574.00	23,668.28
Undistributed Expenditures -				
Required Maintenance for School Facilities:				
Cleaning, Repair & Maintenance Services	1,038,355.00	(93,709.85)	944,645.15	132,550.04
General Supplies	90,000.00	-	90,000.00	33,895.91
Total Undistributed Expenditures -	1,128,355.00	(93,709.85)	1,034,645.15	166,445.95
Required Maintenance for School Facilities				
Undistributed Expenditures - Custodial Services:				
Cleaning, Repair & Maintenance Services	552,540.00	-	552,540.00	78,911.51
Rental of Land & Bldg. Other Than Lease Purch.	57,000.00	-	57,000.00	(607.44)
Other Purchased Property Services	155,000.00	(5,000.00)	150,000.00	15,748.26
Insurance	231,518.00	6,006.00	237,524.00	600.00
Energy (Natural Gas)	101,400.00	-	101,400.00	29,233.04
Energy (Electricity)	479,400.00	35,000.00	514,400.00	72,650.72
Energy (Gasoline)	5,500.00	-	5,500.00	1,431.48
Total Undistributed Expenditures - Custodial Services	1,582,358.00	36,006.00	1,618,364.00	197,967.57

**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Undistributed Expenditures - Care and Upkeep of Grounds:				
Cleaning, Repair & Maintenance Services	110,280.00	-	110,280.00	49,857.70
General Supplies	30,000.00	-	30,000.00	23,076.16
Total Undistributed Expenditures - Care and Upkeep of Grounds	140,280.00	-	140,280.00	72,933.86
Security:				
Salaries	142,800.00	-	142,800.00	(81,253.20)
Purchased Professional and Technical Services	173,000.00	(173,000.00)	-	-
Security Contracted Services	165,000.00	176,577.00	341,577.00	12.63
General Supplies	12,000.00	(3,482.12)	8,517.88	8,449.36
Total Security	492,800.00	94.88	492,894.88	(72,791.21)
Undistributed Expenditures - Student Transportation Services:				
Contract Services (Between Home & School) - Vendors	14,747.00	-	14,747.00	3,080.00
Contract Services (Other Than Between Home & School) - Vendors	126,943.00	-	126,943.00	82,471.00
Transportation - Jointure Routes	204,925.00	98,377.00	303,302.00	59,982.00
Transportation - MOESC (Regular Education)	183,060.00	17,784.21	200,844.21	47,209.21
Contract Services (Special Education) - ESCs & CTSA's	1,017,000.00	47,209.21	1,064,209.21	86,307.01
Miscellaneous Purchased Services - Transportation	20,000.00	-	20,000.00	18,852.40
Total Undistributed Expenditures - Student Transportation Services	1,566,675.00	163,370.42	1,730,045.42	297,901.62
Unallocated Benefits:				
Social Security Contributions	445,000.00	-	445,000.00	236,634.85
Other Retirement Contributions - PERS	366,010.00	19,827.00	385,837.00	-
Workmen's Compensation	207,000.00	-	207,000.00	52,433.56
Health Benefits	4,358,145.00	(30,992.45)	4,327,152.55	1,012,099.95
Tuition Reimbursement	60,000.00	-	60,000.00	28,749.60
Other Employee Benefits	5,000.00	-	5,000.00	1,830.49
Unused Sick Payment to Staff	10,000.00	1,273.00	11,273.00	0.49
Total Unallocated Benefits	5,451,155.00	(9,892.45)	5,441,262.55	1,331,748.94

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Nonbudgeted:				
TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	1,467,115.00
TPAF - Pension Contributions (Noncash Assistance)	-	-	-	4,681,518.00
TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	2,333.00
Reimbursed TPAF Social Security Contributions	-	-	-	1,120,725.12
Total Undistributed Expenditures	19,286,282.00	167,247.70	19,453,529.70	24,172,229.62
Total Expenditures - Current Expense	32,936,106.00	151,935.20	33,088,041.20	36,631,190.57
Capital Outlay:				
Equipment:				
School-Sponsored & Other Instructional Programs	-	21,559.00	21,559.00	7,087.00
Total Equipment	-	21,559.00	21,559.00	7,087.00
Assets Acquired Under Capital Leases (Non-Budgeted):				
Technology Lease	-	-	-	244,438.50
Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	244,438.50
Total Capital Outlay	-	21,559.00	21,559.00	251,525.50
Transfer to Charter Schools	43,303.00	7,570.00	50,873.00	50,873.00
Total Expenditures	32,979,409.00	181,064.20	33,160,473.20	36,933,589.07
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	(973,402.00)	(181,064.20)	(1,154,466.20)	2,446,745.99
Other Financing Sources/(Uses):				
Transfers In(Out):				
Operating Transfer In - Contribution to Whole School Reform: General Fund	17,676,842.00	59,183.00	17,736,025.00	15,860,737.63
Special Revenue Fund	552,500.00	-	552,500.00	597,137.86
Operating Transfer Out - Contribution to Whole School Reform: Transfer to Cover Deficit (Enterprise Funds) General Fund	(150,000.00)	-	(150,000.00)	(67,660.78)
Proceeds from Capital Leases	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)
Total Other Financing Sources/(Uses)	402,500.00	59,183.00	461,683.00	773,915.58
Total Expenditures	32,979,409.00	181,064.20	33,160,473.20	36,933,589.07
Total Other Financing Sources/(Uses)	402,500.00	59,183.00	461,683.00	773,915.58
Total Excess/(Deficiency)	(973,402.00)	(181,064.20)	(1,154,466.20)	3,601,212.19
Total Expenditures	32,979,409.00	181,064.20	33,160,473.20	36,933,589.07
Total Other Financing Sources/(Uses)	402,500.00	59,183.00	461,683.00	773,915.58
Total Excess/(Deficiency)	(973,402.00)	(181,064.20)	(1,154,466.20)	3,601,212.19

**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	(121,881.20)	(692,783.20)	3,220,661.57
Fund Balances, July 1	1,199,236.80	-	1,199,236.80	1,199,236.80
Fund Balances, June 30	\$ 628,334.80	\$ (121,881.20)	\$ 506,453.60	\$ 4,419,898.37
				\$ 3,913,444.77

RECAPITULATION OF BUDGET TRANSFERS

Prior Year Encumbrances	\$ 367,145.00
Prior Year Encumbrances Cancelled	<u>(245,263.80)</u>
	<u>\$ 121,881.20</u>

RECAPITULATION OF FUND BALANCE

Restricted Fund Balance:		
Maintenance Reserve	\$	400,000.00
Excess Surplus		2,648,904.29
Assigned Fund Balance:		
Designated for Subsequent Year's Expenditures		30,646.00
Year-End Encumbrances		132,082.22
Unassigned Fund Balance		<u>1,208,265.86</u>
Subtotal		4,419,898.37
Reconciliation to Governmental Funds Statements (GAAP):		
Last State Aid Payments not recognized on GAAP basis		<u>(2,605,173.00)</u>
Fund Balance per Governmental Funds (GAAP)	\$	<u>1,814,725.37</u>

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

	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	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	\$ -	\$ -	\$ 5,524,990.00	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	Interest	9,000.00	-	9,000.00	-	-	9,000.00	9,000.00	-	9,000.00	-	-	-	Miscellaneous	50,000.00	-	50,000.00	-	-	50,000.00	50,000.00	-	50,000.00	119,502.38	-	119,502.38	Total Local Sources	5,583,990.00	-	5,583,990.00	-	-	5,583,990.00	5,583,990.00	-	5,583,990.00	5,644,492.38	-	5,644,492.38	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92
Local Sources:													Local Tax Levy	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	\$ -	\$ -	\$ 5,524,990.00	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	Interest	9,000.00	-	9,000.00	-	-	9,000.00	9,000.00	-	9,000.00	-	-	-	Miscellaneous	50,000.00	-	50,000.00	-	-	50,000.00	50,000.00	-	50,000.00	119,502.38	-	119,502.38	Total Local Sources	5,583,990.00	-	5,583,990.00	-	-	5,583,990.00	5,583,990.00	-	5,583,990.00	5,644,492.38	-	5,644,492.38	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92													
Local Tax Levy	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	\$ -	\$ -	\$ 5,524,990.00	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	\$ 5,524,990.00	\$ -	\$ 5,524,990.00	Interest	9,000.00	-	9,000.00	-	-	9,000.00	9,000.00	-	9,000.00	-	-	-	Miscellaneous	50,000.00	-	50,000.00	-	-	50,000.00	50,000.00	-	50,000.00	119,502.38	-	119,502.38	Total Local Sources	5,583,990.00	-	5,583,990.00	-	-	5,583,990.00	5,583,990.00	-	5,583,990.00	5,644,492.38	-	5,644,492.38	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																										
Interest	9,000.00	-	9,000.00	-	-	9,000.00	9,000.00	-	9,000.00	-	-	-	Miscellaneous	50,000.00	-	50,000.00	-	-	50,000.00	50,000.00	-	50,000.00	119,502.38	-	119,502.38	Total Local Sources	5,583,990.00	-	5,583,990.00	-	-	5,583,990.00	5,583,990.00	-	5,583,990.00	5,644,492.38	-	5,644,492.38	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																							
Miscellaneous	50,000.00	-	50,000.00	-	-	50,000.00	50,000.00	-	50,000.00	119,502.38	-	119,502.38	Total Local Sources	5,583,990.00	-	5,583,990.00	-	-	5,583,990.00	5,583,990.00	-	5,583,990.00	5,644,492.38	-	5,644,492.38	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																				
Total Local Sources	5,583,990.00	-	5,583,990.00	-	-	5,583,990.00	5,583,990.00	-	5,583,990.00	5,644,492.38	-	5,644,492.38	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																	
State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																														
Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	334,763.00	-	334,763.00	334,763.00	-	334,763.00	Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																											
Extraordinary Aid	150,000.00	-	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	205,453.00	-	205,453.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																								
Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	1,023,215.00	-	1,023,215.00	1,023,215.00	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																					
Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	16,973,265.00	-	16,973,265.00	16,973,265.00	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																		
Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	535,157.00	-	535,157.00	535,157.00	-	535,157.00	Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																															
Adjustment Aid	7,243,248.00	-	7,243,248.00	-	-	7,243,248.00	7,243,248.00	-	7,243,248.00	7,243,248.00	-	7,243,248.00	Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																												
Other Unrestricted State Aid	-	-	-	-	-	-	-	-	-	79,475.00	-	79,475.00	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																									
Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																						
TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																			
TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																
TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																													
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																										
Total State Sources	26,259,648.00	-	26,259,648.00	-	-	26,259,648.00	26,259,648.00	-	26,259,648.00	33,666,267.12	-	33,666,267.12	Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																							
Federal Sources:													Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																				
Medicaid Reimbursement	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																	
Total Federal Sources	162,369.00	-	162,369.00	-	-	162,369.00	162,369.00	-	162,369.00	69,575.56	-	69,575.56	Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																														
Total Revenues	32,006,007.00	-	32,006,007.00	-	-	32,006,007.00	32,006,007.00	-	32,006,007.00	39,380,335.06	-	39,380,335.06	Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																											
Expenditures:													Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																								
Current Expense:													Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																					
Regular Programs - Instruction:													Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																		
Kindergarten - Salaries of Teachers	-	576,210.00	576,210.00	(46,441.80)	-	(46,441.80)	(46,441.80)	-	529,768.20	-	442,816.71	442,816.71	Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																															
Grades 1-5 - Salaries of Teachers	100,000.00	2,757,335.00	2,857,335.00	(21.00)	-	(21.00)	(21.00)	-	2,857,335.00	91,283.00	-	2,749,089.20	Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																												
Grades 6-8 - Salaries of Teachers	100,000.00	1,814,928.00	1,914,928.00	(94,938.78)	-	(94,938.78)	(94,938.78)	-	1,719,989.22	18,060.21	-	1,489,245.55	Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																									
Grades 9-12 - Salaries of Teachers	100,000.00	1,691,150.00	1,791,150.00	94,938.78	-	94,938.78	94,938.78	-	1,786,088.78	59,107.50	-	1,795,610.05	Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																						
Regular Programs - Home Instruction:													Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																			
Salaries of Teachers	15,000.00	-	15,000.00	-	-	15,000.00	15,000.00	-	15,000.00	2,934.84	-	2,934.84	Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																
Purchased Professional - Educational Services	15,000.00	-	15,000.00	2,212.50	-	2,212.50	2,212.50	-	17,212.50	9,180.56	-	9,180.56	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																													
Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Other Salaries for Instruction	-	25,866.00	25,866.00	46,461.80	-	46,461.80	46,461.80	-	72,327.80	-	133,451.64	133,451.64	Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Other Purchased Services	-	44,884.00	44,884.00	84,705.00	-	84,705.00	84,705.00	-	129,589.00	-	106,258.22	106,258.22	General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
General Supplies	54,250.00	291,799.00	346,049.00	(103,730.00)	-	(103,730.00)	(103,730.00)	-	188,069.00	3,664.19	-	106,466.87	Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Objects	2,000.00	31,850.00	33,850.00	-	-	-	-	-	31,850.00	-	-	11,557.19	Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Regular Programs - Instruction	386,250.00	7,234,043.00	7,620,293.00	2,212.50	(19,026.00)	(16,813.50)	(16,813.50)	-	7,215,017.00	184,230.30	6,775,112.43	6,959,342.73	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Learning and/or Language Disabilities:													Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Teachers	-	436,855.00	436,855.00	-	-	-	-	-	436,855.00	-	624,738.89	624,738.89	Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Other Salaries for Instruction	-	74,728.00	74,728.00	-	-	-	-	-	74,728.00	-	217,464.90	217,464.90	General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
General Supplies	-	6,050.00	6,050.00	-	-	-	-	-	6,050.00	-	2,966.69	2,966.69	Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Total Learning and/or Language Disabilities	-	517,633.00	517,633.00	-	-	-	-	-	517,633.00	-	845,170.48	845,170.48	Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Behavioral Disabilities:													Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Salaries of Teachers	-	303,920.00	303,920.00	84,372.00	-	84,372.00	84,372.00	-	388,292.00	-	353,703.66	353,703.66	Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Other Salaries for Instruction	-	100,474.00	100,474.00	-	-	-	-	-	100,474.00	-	76,702.14	76,702.14	General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
General Supplies	-	7,000.00	7,000.00	-	-	-	-	-	7,000.00	-	2,381.12	2,381.12	Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Total Behavioral Disabilities	-	411,394.00	411,394.00	84,372.00	-	84,372.00	84,372.00	-	495,766.00	-	432,786.92	432,786.92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

	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
Multiple Disabilities:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	642,785.00	642,785.00	-	(128,589.00)	(128,589.00)	-	514,196.00	514,196.00	-	357,875.00	357,875.00
Other Salaries for Instruction	-	304,042.00	304,042.00	-	-	-	-	304,042.00	304,042.00	-	71,788.68	71,788.68
General Supplies	-	8,850.00	8,850.00	-	-	-	-	8,850.00	8,850.00	-	1,332.38	1,332.38
Total Multiple Disabilities	-	955,677.00	955,677.00	-	(128,589.00)	(128,589.00)	-	827,088.00	827,088.00	-	430,996.06	430,996.06
Resource Room/Resource Center:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	2,138,230.00	2,138,230.00	2,500.00	(72,780.00)	(70,280.00)	2,500.00	2,065,450.00	2,067,950.00	1,443.00	1,911,965.47	1,913,408.47
Other Salaries	-	217,943.00	217,943.00	-	(57,110.00)	(57,110.00)	-	160,833.00	160,833.00	-	108,540.80	108,540.80
General Supplies	-	2,350.00	2,350.00	-	-	-	-	2,350.00	2,350.00	-	804.40	804.40
Total Resource Room/Resource Center	-	2,358,523.00	2,358,523.00	2,500.00	(129,890.00)	(127,390.00)	2,500.00	2,228,633.00	2,231,133.00	1,443.00	2,021,310.67	2,022,753.67
Autism:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	66,505.00	66,505.00	-	44,217.00	44,217.00	-	110,722.00	110,722.00	-	142,750.00	142,750.00
Other Salaries for Instruction	-	47,542.00	47,542.00	-	15,532.00	15,532.00	-	63,074.00	63,074.00	-	75,703.00	75,703.00
General Supplies	-	2,700.00	2,700.00	-	-	-	-	2,700.00	2,700.00	-	2,645.88	2,645.88
Total Autism	-	116,747.00	116,747.00	-	59,749.00	59,749.00	-	176,496.00	176,496.00	-	221,098.88	221,098.88
Preschool Disabilities - Full-Time:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	-	-	-	36,633.00	36,633.00	-	36,633.00	36,633.00	-	95,053.00	95,053.00
Other Salaries for Instruction	-	-	-	-	46,262.00	46,262.00	-	46,262.00	46,262.00	-	77,103.00	77,103.00
Total Preschool Disabilities - Full-Time	-	-	-	-	82,895.00	82,895.00	-	82,895.00	82,895.00	-	172,156.00	172,156.00
Total Special Education - Instruction	-	4,359,974.00	4,359,974.00	2,500.00	(31,463.00)	(28,963.00)	2,500.00	4,328,511.00	4,331,011.00	1,443.00	4,123,519.01	4,124,962.01
Basic Skills/Remedial - Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	470,180.00	470,180.00	-	36,147.00	36,147.00	-	506,327.00	506,327.00	-	406,507.82	406,507.82
General Supplies	-	1,260.00	1,260.00	-	-	-	-	1,260.00	1,260.00	-	-	-
Total Basic Skills/Remedial - Instruction	-	471,440.00	471,440.00	-	36,147.00	36,147.00	-	507,587.00	507,587.00	-	406,507.82	406,507.82
Bilingual Education - Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	241,435.00	-	241,435.00	-	-	-	241,435.00	-	241,435.00	255,028.00	-	255,028.00
General Supplies	1,000.00	-	1,000.00	-	-	-	1,000.00	-	1,000.00	324.50	-	324.50
Total Bilingual Education - Instruction	242,435.00	-	242,435.00	-	-	-	242,435.00	-	242,435.00	255,352.50	-	255,352.50
School-Sponsored Co-curricular/Extra Curricular Activities - Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	-	114,238.00	114,238.00	-	-	-	-	114,238.00	114,238.00	-	21,185.00	21,185.00
Other Objects	-	15,000.00	15,000.00	-	-	-	-	15,000.00	15,000.00	-	4,903.61	4,903.61
Total School-Sponsored Co-curricular/Extra Curricular Activities - Instruction	-	129,238.00	129,238.00	-	-	-	-	129,238.00	129,238.00	-	26,088.61	26,088.61
School-Sponsored Athletics - Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	-	557,807.00	557,807.00	-	-	-	-	557,807.00	557,807.00	-	552,182.07	552,182.07
Purchased Services	-	121,237.00	121,237.00	-	-	-	-	121,237.00	121,237.00	-	70,070.77	70,070.77
Supplies and Materials	-	34,350.00	34,350.00	-	-	-	-	34,350.00	34,350.00	-	14,876.38	14,876.38
Other Objects	-	42,250.00	42,250.00	-	-	-	-	42,250.00	42,250.00	-	23,006.06	23,006.06
Total School-Sponsored Athletics - Instruction	-	755,644.00	755,644.00	-	-	-	-	755,644.00	755,644.00	-	660,135.28	660,135.28
Before/After School Programs - Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	10,000.00	10,000.00	-	-	-	-	10,000.00	10,000.00	-	2,191.00	2,191.00
Total Before/After School Programs - Instruction	-	10,000.00	10,000.00	-	-	-	-	10,000.00	10,000.00	-	2,191.00	2,191.00

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

	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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Summer School - Instruction:													Salaries of Teachers	25,550.00	14,000.00	39,550.00	-	(5,683.00)	(5,683.00)	25,550.00	8,317.00	33,867.00	15,912.00	6,474.00	22,386.00	Support Salaries	17,750.00	-	17,750.00	-	-	-	17,750.00	-	17,750.00	1,995.00	-	1,995.00	Other Purchased Services	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	-	-	-	General Supplies	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	-	-	-	Total Summer School - Instruction	46,800.00	14,000.00	60,800.00	-	(5,683.00)	(5,683.00)	46,800.00	8,317.00	55,117.00	17,907.00	6,474.00	24,381.00	Total Instruction	675,485.00	12,974,339.00	13,649,824.00	4,712.50	(20,025.00)	(15,312.50)	680,197.50	12,954,314.00	13,634,511.50	458,932.80	12,000,028.15	12,488,960.95	Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53
Salaries of Teachers	25,550.00	14,000.00	39,550.00	-	(5,683.00)	(5,683.00)	25,550.00	8,317.00	33,867.00	15,912.00	6,474.00	22,386.00	Support Salaries	17,750.00	-	17,750.00	-	-	-	17,750.00	-	17,750.00	1,995.00	-	1,995.00	Other Purchased Services	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	-	-	-	General Supplies	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	-	-	-	Total Summer School - Instruction	46,800.00	14,000.00	60,800.00	-	(5,683.00)	(5,683.00)	46,800.00	8,317.00	55,117.00	17,907.00	6,474.00	24,381.00	Total Instruction	675,485.00	12,974,339.00	13,649,824.00	4,712.50	(20,025.00)	(15,312.50)	680,197.50	12,954,314.00	13,634,511.50	458,932.80	12,000,028.15	12,488,960.95	Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53													
Support Salaries	17,750.00	-	17,750.00	-	-	-	17,750.00	-	17,750.00	1,995.00	-	1,995.00	Other Purchased Services	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	-	-	-	General Supplies	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	-	-	-	Total Summer School - Instruction	46,800.00	14,000.00	60,800.00	-	(5,683.00)	(5,683.00)	46,800.00	8,317.00	55,117.00	17,907.00	6,474.00	24,381.00	Total Instruction	675,485.00	12,974,339.00	13,649,824.00	4,712.50	(20,025.00)	(15,312.50)	680,197.50	12,954,314.00	13,634,511.50	458,932.80	12,000,028.15	12,488,960.95	Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																										
Other Purchased Services	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	-	-	-	General Supplies	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	-	-	-	Total Summer School - Instruction	46,800.00	14,000.00	60,800.00	-	(5,683.00)	(5,683.00)	46,800.00	8,317.00	55,117.00	17,907.00	6,474.00	24,381.00	Total Instruction	675,485.00	12,974,339.00	13,649,824.00	4,712.50	(20,025.00)	(15,312.50)	680,197.50	12,954,314.00	13,634,511.50	458,932.80	12,000,028.15	12,488,960.95	Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																							
General Supplies	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	-	-	-	Total Summer School - Instruction	46,800.00	14,000.00	60,800.00	-	(5,683.00)	(5,683.00)	46,800.00	8,317.00	55,117.00	17,907.00	6,474.00	24,381.00	Total Instruction	675,485.00	12,974,339.00	13,649,824.00	4,712.50	(20,025.00)	(15,312.50)	680,197.50	12,954,314.00	13,634,511.50	458,932.80	12,000,028.15	12,488,960.95	Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																				
Total Summer School - Instruction	46,800.00	14,000.00	60,800.00	-	(5,683.00)	(5,683.00)	46,800.00	8,317.00	55,117.00	17,907.00	6,474.00	24,381.00	Total Instruction	675,485.00	12,974,339.00	13,649,824.00	4,712.50	(20,025.00)	(15,312.50)	680,197.50	12,954,314.00	13,634,511.50	458,932.80	12,000,028.15	12,488,960.95	Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																	
Total Instruction	675,485.00	12,974,339.00	13,649,824.00	4,712.50	(20,025.00)	(15,312.50)	680,197.50	12,954,314.00	13,634,511.50	458,932.80	12,000,028.15	12,488,960.95	Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																														
Undistributed Expenditures - Instruction (Tuition):													Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																											
Tuition to Other LEAs Within State - Regular	64,771.00	-	64,771.00	104,350.00	-	104,350.00	169,121.00	-	169,121.00	160,800.96	-	160,800.96	Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																								
Tuition to Other LEAs Within State - Special	459,044.00	-	459,044.00	-	-	-	459,044.00	-	459,044.00	417,287.93	-	417,287.93	Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																					
Tuition to County Vocational School - Regular	78,900.00	-	78,900.00	22,000.00	-	22,000.00	100,900.00	-	100,900.00	100,212.50	-	100,212.50	Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																		
Tuition to County Vocational School - Special	126,000.00	-	126,000.00	(29,570.00)	-	(29,570.00)	96,430.00	-	96,430.00	82,550.00	-	82,550.00	Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																															
Tuition to Private School Disabled Within State	2,555,268.00	-	2,555,268.00	(83,586.30)	-	(83,586.30)	2,471,681.70	-	2,471,681.70	2,253,418.66	-	2,253,418.66	Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																												
Tuition - State Facilities	57,925.00	-	57,925.00	-	-	-	57,925.00	-	57,925.00	57,925.00	-	57,925.00	Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																									
Tuition - Other	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	9,250.00	-	9,250.00	Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																						
Total Undistributed Expenditures - Instruction (Tuition)	3,351,158.00	-	3,351,158.00	13,193.70	-	13,193.70	3,364,351.70	-	3,364,351.70	3,081,445.05	-	3,081,445.05	Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																			
Undistributed Expenditures Attendance and Social Work:													Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																
Salaries	50,429.00	-	50,429.00	-	-	-	50,429.00	-	50,429.00	54,549.55	-	54,549.55	Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																													
Purchased Professional Services	12,500.00	-	12,500.00	-	-	-	12,500.00	-	12,500.00	11,218.95	-	11,218.95	Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																										
Total Undistributed Expenditures Attendance and Social Work	62,929.00	-	62,929.00	-	-	-	62,929.00	-	62,929.00	65,768.50	-	65,768.50	Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																							
Undistributed Expenditures - Health Services:													Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																				
Salaries	2,500.00	236,375.00	238,875.00	-	-	-	2,500.00	236,375.00	238,875.00	1,443.00	238,950.00	240,393.00	Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																	
Purchased Professional & Technical Services	189,896.00	-	189,896.00	-	-	-	189,896.00	-	189,896.00	131,369.50	-	131,369.50	Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																														
Other Purchased Services	4,000.00	7,500.00	11,500.00	-	(5,000.00)	(5,000.00)	7,500.00	-	7,500.00	2,500.00	-	2,500.00	Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																											
Supplies and Materials	4,000.00	12,500.00	16,500.00	-	5,000.00	5,000.00	4,000.00	17,500.00	21,500.00	2,988.00	13,092.89	16,080.89	Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																								
Total Undistributed Expenditures - Health Services	196,396.00	256,375.00	452,771.00	-	-	-	196,396.00	256,375.00	452,771.00	135,800.50	252,042.89	387,843.39	Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																					
Undistributed Expenditures - Speech, OT, PT and Related Services:													Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																		
Salaries	456,398.00	-	456,398.00	-	-	-	456,398.00	-	456,398.00	469,720.58	-	469,720.58	Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																															
Purchased Professional - Educational Services	90,000.00	-	90,000.00	-	-	-	90,000.00	-	90,000.00	90,000.00	-	90,000.00	Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																												
Supplies and Materials	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00	1,244.77	-	1,244.77	Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																									
Total Undistributed Expenditures - Speech, OT, PT and Related Services	547,898.00	-	547,898.00	-	-	-	547,898.00	-	547,898.00	560,965.35	-	560,965.35	Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																						
Undistributed Expenditures - Other Support Services - Extra Services:													Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																			
Salaries	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Undistributed Expenditures - Other Support Services - Extra Services	-	-	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	375.92	-	375.92	Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																													
Undistributed Expenditures - Guidance:													Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Salaries of Other Professional Staff	110,910.00	421,721.00	532,631.00	(60,183.00)	60,183.00	-	50,727.00	481,904.00	532,631.00	11,106.31	455,755.70	466,862.01	Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Purchased Professional - Educational Services	40,800.00	3,500.00	44,300.00	-	-	-	40,800.00	-	40,800.00	39,983.00	-	39,983.00	Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Guidance - Other Purchased Services	1,000.00	8,200.00	9,200.00	-	-	-	9,200.00	-	9,200.00	771.75	3,493.17	4,264.92	Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Supplies and Materials	12,000.00	150.00	12,150.00	-	-	-	12,000.00	150.00	12,150.00	6,585.25	-	6,585.25	Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Objects	164,710.00	433,571.00	598,281.00	(60,183.00)	60,183.00	-	104,527.00	493,754.00	598,281.00	58,446.31	461,677.87	520,124.18	Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total Undistributed Expenditures - Guidance	607,170.00	885,622.00	1,492,792.00	(4,803.00)	4,803.00	(4,803.00)	602,367.00	493,754.00	1,096,121.00	724,002.35	461,677.87	1,257,799.22	Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Undistributed Expenditures - Child Study Teams:													Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Other Professional Staff	607,170.00	-	607,170.00	-	-	-	607,170.00	-	607,170.00	724,002.35	-	724,002.35	Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Salaries of Secretaries & Clerical Assistants	88,562.00	-	88,562.00	-	-	-	88,562.00	-	88,562.00	92,061.69	-	92,061.69	Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Purchased Professional - Educational Services	145,000.00	-	145,000.00	(4,803.00)	-	(4,803.00)	140,197.00	-	140,197.00	115,003.52	-	115,003.52	Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Other Purchased Services	3,900.00	-	3,900.00	-	-	-	3,900.00	-	3,900.00	-	-	-	Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Miscellaneous Purchased Services	9,100.00	-	9,100.00	-	-	-	6,857.00	-	6,857.00	6,857.00	-	6,857.00	Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Supplies and Materials	2,600.00	-	2,600.00	1,846.00	-	1,846.00	1,846.00	-	1,846.00	10,946.00	-	10,946.00	Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Other Objects	2,600.00	-	2,600.00	-	-	-	2,600.00	-	2,600.00	2,566.53	-	2,566.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Total Undistributed Expenditures - Child Study Teams	856,332.00	856,332.00	-	856,332.00	856,332.00	-	856,332.00	856,332.00	-	856,332.00	856,332.00	-
Undistributed Expenditures - Improvement of Instruction Services:												
Salaries of Supervisors of Instruction	402,774.00	402,774.00	-	402,774.00	402,774.00	-	402,774.00	402,774.00	-	323,521.42	323,521.42	-
Salaries	5,000.00	5,000.00	-	5,000.00	5,000.00	-	5,000.00	5,000.00	-	33,309.20	33,309.20	-
Salaries of Sec. and Clerical Assist.	66,504.00	66,504.00	-	66,504.00	66,504.00	-	66,504.00	66,504.00	-	69,206.00	69,206.00	-
Purchased Professional - Educational Services	6,500.00	6,500.00	-	6,500.00	6,500.00	-	6,500.00	6,500.00	-	-	-	-
Purchased Professional - Educational Services	50,000.00	50,000.00	-	50,000.00	50,000.00	-	50,000.00	50,000.00	-	45,549.00	45,549.00	-
Supplies and Materials	5,000.00	5,000.00	-	5,000.00	5,000.00	-	5,000.00	5,000.00	-	805.93	805.93	-
Other Objects	5,000.00	5,000.00	-	5,000.00	5,000.00	-	5,000.00	5,000.00	-	5,363.00	5,363.00	-
Total Undistributed Expenditures - Improvement of Instruction Services	540,778.00	540,778.00	160.00	540,938.00	540,938.00	160.00	540,938.00	540,938.00	160.00	477,754.55	477,754.55	-
Undistributed Expenditures - Educational Media Services/Library:												
Salaries	251,847.00	251,847.00	-	251,847.00	251,847.00	-	251,847.00	251,847.00	-	293,495.45	293,495.45	-
Purchased Professional and Technical Services	190,000.00	190,000.00	-	18,000.00	18,000.00	-	208,000.00	208,000.00	-	204,465.20	204,465.20	-
Purchased Professional - Educational Services	35,700.00	81,820.00	8,722.00	8,722.00	8,722.00	8,722.00	35,700.00	54,842.00	54,842.00	37,492.17	72,917.11	37,492.17
Supplies and Materials	3,000.00	4,000.00	-	4,000.00	4,000.00	-	3,000.00	4,000.00	-	2,132.00	2,132.00	-
Other Objects	1,000.00	1,000.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-	-	-	-
Total Undistributed Expenditures - Educational Media Services/Library	481,547.00	528,667.00	18,000.00	499,547.00	26,722.00	8,722.00	499,547.00	555,842.00	55,842.00	535,517.59	573,009.76	37,492.17
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries	10,000.00	13,500.00	2,500.00	2,500.00	2,500.00	-	2,500.00	2,500.00	-	4,281.78	4,281.78	-
Purchased Professional - Educational Services	13,500.00	16,900.00	(2,500.00)	7,500.00	(2,500.00)	-	7,500.00	3,500.00	3,500.00	1,514.00	1,914.00	400.00
Other Purchased Services	15,800.00	15,800.00	-	13,500.00	16,900.00	-	13,500.00	16,900.00	-	650.00	650.00	-
Professional Development	-	-	-	15,800.00	-	-	15,800.00	-	-	15,151.73	15,151.73	-
Total Undistributed Expenditures - Instructional Staff Training Services	39,300.00	46,200.00	-	39,300.00	46,200.00	-	39,300.00	46,200.00	-	20,947.51	21,997.51	1,050.00
Undistributed Expenditures - Support Services - General Administration:												
Salaries	268,880.00	268,880.00	-	268,880.00	268,880.00	-	268,880.00	268,880.00	-	230,047.39	230,047.39	-
Legal Services	20,000.00	20,000.00	-	37,000.00	37,000.00	-	57,000.00	57,000.00	-	54,254.00	54,254.00	-
Audit Fees	50,500.00	50,500.00	4,500.00	4,500.00	4,500.00	-	55,000.00	55,000.00	-	55,000.00	55,000.00	-
Architectural/Engineering Services	10,000.00	10,000.00	(10,000.00)	(10,000.00)	(10,000.00)	-	-	-	-	-	-	-
Purchased Technical Services	5,000.00	5,000.00	-	5,000.00	5,000.00	-	5,000.00	5,000.00	-	2,507.50	2,507.50	-
Communications/Telephone	126,050.00	126,050.00	-	126,050.00	126,050.00	-	126,050.00	126,050.00	-	113,581.06	113,581.06	-
BOE Other Purchased Professional Services	6,000.00	6,000.00	(3,000.00)	3,000.00	(3,000.00)	-	3,000.00	3,000.00	-	-	-	-
Other Purchased Services	3,000.00	3,000.00	(1,000.00)	3,000.00	(1,000.00)	-	2,000.00	2,000.00	-	-	-	-
General Supplies	4,000.00	4,000.00	-	4,000.00	4,000.00	-	4,000.00	4,000.00	-	2,451.68	2,451.68	-
BOE In-House Training/Meeting Supplies	1,000.00	1,000.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-	121.50	121.50	-
Miscellaneous Expenditures	10,000.00	10,000.00	-	10,000.00	10,000.00	-	10,000.00	10,000.00	-	5,609.99	5,609.99	-
BOE Membership Dues and Fees	25,000.00	25,000.00	(7,500.00)	17,500.00	(7,500.00)	-	17,500.00	17,500.00	-	17,475.25	17,475.25	-
Total Undistributed Expenditures - Support Services - General Administration	529,430.00	529,430.00	20,000.00	549,430.00	20,000.00	-	549,430.00	549,430.00	-	481,048.37	481,048.37	-
Undistributed Expenditures - Support Services - School Administration:												
Salaries of Principals/Assistant Principals	777,633.00	777,633.00	-	777,633.00	777,633.00	-	777,633.00	777,633.00	-	717,578.29	717,578.29	-
Salaries of Secretaries & Clerical Assistants	215,080.00	215,080.00	-	215,080.00	215,080.00	-	215,080.00	215,080.00	-	223,879.28	223,879.28	-
Other Purchased Services	31,628.00	31,628.00	10,303.00	41,931.00	10,303.00	10,303.00	41,931.00	41,931.00	10,303.00	20,084.91	20,084.91	-
Supplies and Materials	8,300.00	8,300.00	-	8,300.00	8,300.00	-	8,300.00	8,300.00	-	3,893.16	3,893.16	-
Other Objects	9,000.00	9,000.00	-	9,000.00	9,000.00	-	9,000.00	9,000.00	-	6,114.97	6,114.97	-
Total Undistributed Expenditures - Support Services - School Administration	1,041,641.00	1,041,641.00	10,303.00	1,051,944.00	10,303.00	10,303.00	1,051,944.00	1,051,944.00	10,303.00	971,550.61	971,550.61	-

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Undistributed Expenditures - Central Services:												
Salaries	309,474.00	-	309,474.00	-	-	309,474.00	309,474.00	-	309,474.00	286,018.35	-	286,018.35
Purchased Professional Services	46,000.00	-	46,000.00	-	-	46,000.00	46,000.00	-	46,000.00	47,048.81	-	47,048.81
Miscellaneous Purchased Services	7,000.00	-	7,000.00	-	-	7,000.00	7,000.00	-	7,000.00	6,980.61	-	6,980.61
Supplies and Materials	5,000.00	-	5,000.00	-	-	5,000.00	5,000.00	-	5,000.00	4,632.95	-	4,632.95
Other Objects	1,100.00	-	1,100.00	-	-	1,100.00	1,100.00	-	1,100.00	225.00	-	225.00
Total Undistributed Expenditures - Central Services	368,574.00	-	368,574.00	-	-	368,574.00	368,574.00	-	368,574.00	344,905.72	-	344,905.72
Undistributed Expenditures -												
Required Maintenance for School Facilities:												
Cleaning, Repair & Maintenance Services	1,038,355.00	-	1,038,355.00	(93,709.85)	-	(93,709.85)	944,645.15	-	944,645.15	812,095.11	-	812,095.11
General Supplies	90,000.00	-	90,000.00	-	-	90,000.00	90,000.00	-	90,000.00	56,104.09	-	56,104.09
Total Undistributed Expenditures -	1,128,355.00	-	1,128,355.00	(93,709.85)	-	(93,709.85)	1,034,645.15	-	1,034,645.15	868,199.20	-	868,199.20
Required Maintenance for School Facilities												
Undistributed Expenditures - Custodial Services:												
Cleaning, Repair & Maintenance Services	552,540.00	-	552,540.00	-	-	552,540.00	552,540.00	-	552,540.00	473,628.49	-	473,628.49
Rental of Land & Bldg. Other Than Lease Purch.	57,000.00	-	57,000.00	-	-	57,000.00	57,000.00	-	57,000.00	57,607.44	-	57,607.44
Other Purchased Property Services	155,000.00	-	155,000.00	(5,000.00)	-	(5,000.00)	150,000.00	-	150,000.00	134,251.74	-	134,251.74
Insurance	231,518.00	-	231,518.00	6,006.00	-	6,006.00	237,524.00	-	237,524.00	236,924.00	-	236,924.00
Energy (Natural Gas)	101,400.00	-	101,400.00	-	-	101,400.00	101,400.00	-	101,400.00	72,166.96	-	72,166.96
Energy (Electricity)	479,400.00	-	479,400.00	35,000.00	-	35,000.00	514,400.00	-	514,400.00	441,749.28	-	441,749.28
Energy (Gasoline)	5,500.00	-	5,500.00	-	-	5,500.00	5,500.00	-	5,500.00	4,068.52	-	4,068.52
Total Undistributed Expenditures - Custodial Services	1,582,358.00	-	1,582,358.00	36,006.00	-	36,006.00	1,618,364.00	-	1,618,364.00	1,420,396.43	-	1,420,396.43
Undistributed Expenditures -												
Care and Upkeep of Grounds:												
Cleaning, Repair & Maintenance Services	110,280.00	-	110,280.00	-	-	110,280.00	110,280.00	-	110,280.00	60,422.30	-	60,422.30
General Supplies	30,000.00	-	30,000.00	-	-	30,000.00	30,000.00	-	30,000.00	6,923.84	-	6,923.84
Total Undistributed Expenditures -	140,280.00	-	140,280.00	-	-	140,280.00	140,280.00	-	140,280.00	67,346.14	-	67,346.14
Care and Upkeep of Grounds												
Security:												
Salaries	142,800.00	-	142,800.00	-	-	142,800.00	142,800.00	-	142,800.00	224,053.20	-	224,053.20
Purchased Professional and Technical Services	173,000.00	-	173,000.00	(173,000.00)	-	(173,000.00)	-	-	-	-	-	-
Security Contracted Services	165,000.00	-	165,000.00	176,577.00	-	176,577.00	341,577.00	-	341,577.00	341,564.37	-	341,564.37
General Supplies	7,000.00	5,000.00	12,000.00	(3,482.12)	-	(3,482.12)	3,517.88	5,000.00	8,517.88	-	68.52	68.52
Total Security	487,800.00	5,000.00	492,800.00	94.88	-	94.88	487,894.88	5,000.00	492,894.88	565,617.57	68.52	565,686.09
Undistributed Expenditures -												
Student Transportation Services:												
Contract Services (Between Home & School) - Vendors	14,747.00	-	14,747.00	-	-	14,747.00	14,747.00	-	14,747.00	11,667.00	-	11,667.00
Contract Services (Other Than Between Home & School) - Vendors	27,463.00	99,480.00	126,943.00	-	-	126,943.00	27,463.00	99,480.00	126,943.00	612.00	43,860.00	44,472.00
Transportation - Jointure Routes	204,925.00	-	204,925.00	98,377.00	-	98,377.00	303,302.00	-	303,302.00	243,320.00	-	243,320.00
Transportation - MOESC (Regular Education)	183,060.00	-	183,060.00	17,784.21	-	17,784.21	200,844.21	-	200,844.21	153,635.00	-	153,635.00
Contract Services (Special Education) - ESCs & CTSA's	1,017,000.00	-	1,017,000.00	47,209.21	-	47,209.21	1,064,209.21	-	1,064,209.21	977,902.20	-	977,902.20
Miscellaneous Purchased Services - Transportation	20,000.00	-	20,000.00	-	-	20,000.00	20,000.00	-	20,000.00	1,147.60	-	1,147.60
Total Undistributed Expenditures - Student Transportation Services	1,467,195.00	99,480.00	1,566,675.00	163,374.42	-	163,374.42	1,630,565.42	99,480.00	1,730,045.42	1,388,283.80	43,860.00	1,432,143.80

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Unallocated Benefits:													Social Security Contributions	445,000.00	-	445,000.00	-	-	-	445,000.00	-	445,000.00	208,365.15	-	208,365.15	Other Retirement Contributions - PERS	366,010.00	-	366,010.00	19,827.00	-	19,827.00	385,837.00	-	385,837.00	385,837.00	-	385,837.00	Workers Compensation	207,000.00	-	207,000.00	-	-	-	207,000.00	-	207,000.00	154,566.44	-	154,566.44	Health Benefits	993,229.00	3,364,916.00	4,358,145.00	(30,992.45)	-	(30,992.45)	962,236.55	3,364,916.00	4,327,152.55	624,947.32	2,690,105.28	3,315,052.60	Tuition Reimbursement	60,000.00	-	60,000.00	-	-	-	60,000.00	-	60,000.00	31,250.40	-	31,250.40	Other Employee Benefits	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,169.51	-	3,169.51	Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37
Social Security Contributions	445,000.00	-	445,000.00	-	-	-	445,000.00	-	445,000.00	208,365.15	-	208,365.15	Other Retirement Contributions - PERS	366,010.00	-	366,010.00	19,827.00	-	19,827.00	385,837.00	-	385,837.00	385,837.00	-	385,837.00	Workers Compensation	207,000.00	-	207,000.00	-	-	-	207,000.00	-	207,000.00	154,566.44	-	154,566.44	Health Benefits	993,229.00	3,364,916.00	4,358,145.00	(30,992.45)	-	(30,992.45)	962,236.55	3,364,916.00	4,327,152.55	624,947.32	2,690,105.28	3,315,052.60	Tuition Reimbursement	60,000.00	-	60,000.00	-	-	-	60,000.00	-	60,000.00	31,250.40	-	31,250.40	Other Employee Benefits	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,169.51	-	3,169.51	Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37													
Other Retirement Contributions - PERS	366,010.00	-	366,010.00	19,827.00	-	19,827.00	385,837.00	-	385,837.00	385,837.00	-	385,837.00	Workers Compensation	207,000.00	-	207,000.00	-	-	-	207,000.00	-	207,000.00	154,566.44	-	154,566.44	Health Benefits	993,229.00	3,364,916.00	4,358,145.00	(30,992.45)	-	(30,992.45)	962,236.55	3,364,916.00	4,327,152.55	624,947.32	2,690,105.28	3,315,052.60	Tuition Reimbursement	60,000.00	-	60,000.00	-	-	-	60,000.00	-	60,000.00	31,250.40	-	31,250.40	Other Employee Benefits	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,169.51	-	3,169.51	Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																										
Workers Compensation	207,000.00	-	207,000.00	-	-	-	207,000.00	-	207,000.00	154,566.44	-	154,566.44	Health Benefits	993,229.00	3,364,916.00	4,358,145.00	(30,992.45)	-	(30,992.45)	962,236.55	3,364,916.00	4,327,152.55	624,947.32	2,690,105.28	3,315,052.60	Tuition Reimbursement	60,000.00	-	60,000.00	-	-	-	60,000.00	-	60,000.00	31,250.40	-	31,250.40	Other Employee Benefits	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,169.51	-	3,169.51	Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																							
Health Benefits	993,229.00	3,364,916.00	4,358,145.00	(30,992.45)	-	(30,992.45)	962,236.55	3,364,916.00	4,327,152.55	624,947.32	2,690,105.28	3,315,052.60	Tuition Reimbursement	60,000.00	-	60,000.00	-	-	-	60,000.00	-	60,000.00	31,250.40	-	31,250.40	Other Employee Benefits	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,169.51	-	3,169.51	Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																				
Tuition Reimbursement	60,000.00	-	60,000.00	-	-	-	60,000.00	-	60,000.00	31,250.40	-	31,250.40	Other Employee Benefits	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,169.51	-	3,169.51	Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																	
Other Employee Benefits	5,000.00	-	5,000.00	-	-	-	5,000.00	-	5,000.00	3,169.51	-	3,169.51	Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																														
Unused Sick Payment to Staff	10,000.00	-	10,000.00	1,273.00	-	1,273.00	11,273.00	-	11,273.00	11,272.51	-	11,272.51	Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																											
Total Unallocated Benefits	2,086,239.00	3,364,916.00	5,451,155.00	(9,892.45)	-	(9,892.45)	2,076,346.55	3,364,916.00	5,441,262.55	1,419,408.33	2,690,105.28	4,109,513.61	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																								
Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																					
TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,467,115.00	-	1,467,115.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																		
TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	4,681,518.00	-	4,681,518.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																															
TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	2,333.00	-	2,333.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																												
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,120,725.12	-	1,120,725.12	Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																									
Total Undistributed Expenditures	14,031,279.00	5,255,003.00	19,286,282.00	88,039.70	79,208.00	167,247.70	14,119,318.70	5,334,211.00	19,453,529.70	19,714,382.28	4,457,847.34	24,172,229.62	Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																						
Total Expenditures - Current Expense	14,706,764.00	18,229,342.00	32,936,106.00	92,752.20	59,183.00	151,935.20	14,799,516.20	18,288,525.00	33,088,041.20	20,173,315.08	16,457,875.49	36,631,190.57	Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																			
Capital Outlay:													Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																
Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																													
School-Sponsored & Other Instructional Programs	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	7,087.00	-	7,087.00	Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																										
Total Equipment	-	-	-	21,559.00	-	21,559.00	21,559.00	-	21,559.00	14,174.00	-	14,174.00	Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																							
Assets Acquired Under Capital Leases (Non-Budgeted):													Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																				
Technology Lease	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																	
Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																														
Total Capital Outlay	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																											
Transfer to Charter Schools	43,303.00	-	43,303.00	-	-	-	-	-	-	251,525.50	-	251,525.50	Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																								
Total Expenditures	14,750,067.00	18,229,342.00	32,979,409.00	121,881.20	59,183.00	181,064.20	14,871,948.20	18,288,525.00	33,160,473.20	20,475,713.58	16,457,875.49	36,933,589.07	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																					
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	17,255,940.00	(18,229,342.00)	(973,402.00)	(121,881.20)	(59,183.00)	(181,064.20)	17,134,058.80	(18,288,525.00)	(1,154,466.20)	18,904,621.48	(16,457,875.49)	2,446,745.99	Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																		
Other Financing Sources/(Uses):													Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																															
Proceeds from Capital Leases	-	-	-	-	-	-	-	-	-	244,438.50	-	244,438.50	Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																												
Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																									
Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																						
General Fund	-	17,676,842.00	17,676,842.00	-	59,183.00	59,183.00	-	17,736,025.00	17,736,025.00	-	15,860,737.63	15,860,737.63	Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																			
Special Revenue Fund	-	552,500.00	552,500.00	-	-	-	-	552,500.00	552,500.00	-	597,137.86	597,137.86	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																
Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																													
Transfer to Cover Deficit (Enterprise Funds)	(150,000.00)	-	(150,000.00)	-	-	-	(150,000.00)	-	(150,000.00)	(67,660.78)	-	(67,660.78)	General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																																										
General Fund	(17,676,842.00)	-	(17,676,842.00)	-	-	-	(17,676,842.00)	-	(17,676,842.00)	(15,860,737.63)	-	(15,860,737.63)	Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Total Other Financing Sources/(Uses)	(17,826,842.00)	18,229,342.00	402,500.00	-	59,183.00	59,183.00	(17,826,842.00)	18,288,525.00	461,683.00	(15,683,959.91)	16,457,875.49	773,915.58	Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Excess/(Deficiency) of Revenues Over/(Under) Expenditures After Other Financing Sources/(Uses)	(570,902.00)	-	(570,902.00)	(121,881.20)	-	(121,881.20)	(692,783.20)	-	(692,783.20)	3,220,661.57	-	3,220,661.57	Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Fund Balances, July 1	1,199,236.80	-	1,199,236.80	-	-	-	1,199,236.80	-	1,199,236.80	1,199,236.80	-	1,199,236.80	Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Fund Balances, June 30	\$ 628,334.80	\$ -	\$ 628,334.80	\$ (121,881.20)	\$ -	\$ (121,881.20)	\$ 506,453.60	\$ -	\$ 506,453.60	\$ 4,419,898.37	\$ -	\$ 4,419,898.37																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

EXHIBIT C-2

KEANSBURG SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

	JUNE 30, 2021			VARIANCE FINAL TO ACTUAL (OVER/ UNDER)
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Revenues:				
Local Sources	\$ 1,000.00	\$ 131,868.12	\$ 132,868.12	\$ 120,524.26
State Sources	3,332,797.53	34,641.00	3,367,438.53	3,119,803.00
Federal Sources	987,734.00	2,437,161.48	3,424,895.48	2,809,454.39
Total Revenues	4,321,531.53	2,603,670.60	6,925,202.13	6,049,781.65
Expenditures:				
Instruction:				
Salaries of Teachers	1,787,333.00	455,861.25	2,243,194.25	2,034,956.44
Purchased Professional - Educational Services	-	61,084.00	61,084.00	36,884.15
Other Purchased Services (400-500 Series)	481,010.00	131,058.00	612,068.00	589,685.72
General Supplies	-	372,428.16	372,428.16	342,047.56
Other Objects	-	3,488.04	3,488.04	3,488.04
Total Instruction	2,268,343.00	1,023,919.45	3,292,262.45	3,003,573.87
Support Services:				
Salaries of Other Professional Staff	783,602.00	605,091.59	1,388,693.59	1,209,246.14
Personal Services - Employee Benefits	528,151.00	253,578.00	781,729.00	763,477.67
Purchased Educational Services	506,724.00	(386,669.00)	120,055.00	68,029.07
Other Purchased Services (400-500 Series)	35,891.00	16,584.07	52,475.07	3,864.00
Transportation	97,000.00	-	97,000.00	97,000.00
Supplies and Materials	69,020.53	316,704.37	385,724.90	178,507.85
Scholarships Awarded	-	12,100.00	12,100.00	12,100.00
Student Activities	-	119,768.12	119,768.12	119,768.12
Other Objects	-	4,543.00	4,543.00	3,787.93
Total Support Services	2,020,388.53	941,700.15	2,962,088.68	2,455,780.78
Facilities Acquisitions & Construction Services:				
Instructional Equipment	-	5,607.00	5,607.00	5,607.00
Noninstructional Equipment	32,800.00	-	32,800.00	-
Total Facilities Acquisitions & Construction Services	32,800.00	5,607.00	38,407.00	5,607.00
Total Expenditures	4,321,531.53	1,971,226.60	6,292,758.13	5,464,961.65
Other Financing Sources/(Uses):				
Contribution to SBB	-	(632,444.00)	(632,444.00)	(597,137.86)
Total Other Financing Sources/(Uses)	-	(632,444.00)	(632,444.00)	(597,137.86)
Excess/(Deficiency) of Revenues Over/(Under)	-	-	-	(12,317.86)
Expenditures & Other Financing Sources/(Uses)	153,407.22	-	153,407.22	153,407.22
Fund Balance, July 1 (Restated)	\$ 153,407.22	\$ -	\$ 153,407.22	\$ 141,089.36
Fund Balance, June 30				(12,317.86)

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART II

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**KEANSBURG SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGET TO GAAP RECONCILIATION
YEAR ENDED JUNE 30, 2021**

**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)	\$ 39,380,335.06	\$ 6,049,781.65
Difference - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current Year	-	(23,223.85)
The last state aid payments are recognized as revenue for budgetary purposes and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		
Current Year	(2,605,173.00)	(152,171.81)
Prior Year	2,604,050.00	273,775.00
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)	\$ 39,379,212.06	\$ 6,148,160.99
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule. (C-1, C-2)	\$ 36,933,589.07	\$ 5,464,961.65
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.		
	-	(23,223.85)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 36,933,589.07	\$ 5,441,737.80

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REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

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

	2021	2020	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.03527009%	0.00371297%	0.03282704%	0.03361273%	0.03576881%	0.03555807%	0.03732792%	0.03668885%
School District's proportionate share of the net pension liability	\$ 5,751,629.00	\$ 6,690,216.00	\$ 6,463,481.00	\$ 7,824,505.00	\$ 10,593,696.00	\$ 7,982,073.00	\$ 6,988,808.00	\$ 7,011,968.00
School District's covered payroll	\$ 2,412,108.00	\$ 2,941,828.00	\$ 2,941,827.67	\$ 2,371,146.00	\$ 2,855,868.00	\$ 2,349,278.00	\$ 2,563,801.00	\$ 2,563,801.00
School District's proportionate share of the net pension liability as a percentage of its covered payroll	238.45%	227.42%	219.71%	329.99%	370.94%	339.77%	272.60%	273.50%
Plan fiduciary net position as a percentage of the total pension liability	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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

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

KEANSBURG SCHOOL DISTRICT
 SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
 LAST EIGHT FISCAL YEARS*

	2021	2020	2019	2018	2017	2016	2015	2014
School District's contractually required contribution	\$ 385,837.00	\$ 361,163.00	\$ 326,523.00	\$ 328,928.00	\$ 318,265.00	\$ 317,765.00	\$ 305,704.00	\$ 307,726.00
Contributions in relation to the contractually required contribution	(385,837.00)	(361,163.00)	(326,523.00)	(328,928.00)	(318,265.00)	(317,765.00)	(305,704.00)	(307,726.00)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 2,201,291.00	\$ 2,412,108.00	\$ 2,941,827.67	\$ 2,371,146.00	\$ 2,855,868.00	\$ 2,349,278.00	\$ 2,563,801.00	\$ 2,563,801.00
Contributions as a percentage of covered payroll	17.53%	14.97%	11.10%	13.87%	11.14%	13.53%	11.92%	12.00%

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.

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

	2021	2020	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%	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	\$ 106,367,190.00	\$ 99,182,461.00	\$ 101,072,706.00	\$ 106,280,910.00	\$ 127,950,458.00	\$ 106,255,015.00	\$ 87,190,099.00	\$ 86,874,692.00
School District's covered payroll	\$ 15,491,634.00	\$ 17,100,724.00	\$ 18,759,236.81	\$ 16,954,958.00	\$ 17,038,426.00	\$ 15,779,409.00	\$ 16,383,370.00	\$ 16,383,370.00
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%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability		26.95%	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.

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**SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR OTHER POST EMPLOYMENT
BENEFITS (GASB 75)**

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

	2021	2020	2019	2018
District's Total OPEB Liability				
Service Cost	\$ 2,796,509	\$ 2,825,759	\$ 3,240,173	\$ 3,926,461
Interest Cost	2,280,984	2,793,082	2,967,109	2,565,727
Difference between Expected & Actual Experiences	18,822,017	(11,709,197)	(6,587,186)	-
Changes of Assumptions	19,082,561	943,043	(8,064,977)	(11,147,398)
Contributions: Member	55,124	57,553	64,950	68,691
Gross Benefit Payments	(1,818,687)	(1,941,545)	(1,879,261)	(1,865,458)
Net Change in District's Total OPEB Liability	41,218,508	(7,031,305)	(10,259,192)	(6,451,977)
District's Total OPEB Liability (Beginning)	63,248,654	70,279,959	80,539,151	86,991,128
District's Total OPEB Liability (Ending)	\$ 104,467,162	\$ 63,248,654	\$ 70,279,959	\$ 80,539,151
District's Covered Employee Payroll	\$ 17,692,925	\$ 19,512,832	\$ 21,701,064	\$ 19,326,104
District's Net OPEB Liability as a Percentage of Payroll	590%	324%	324%	417%

Note - 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.

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III

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KEANSBURG SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III
YEAR ENDED JUNE 30, 2021

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 5.60% as of June 30, 2019, to 5.40% as of June 30, 2020.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 6.28 % as of June 30, 2019, to 7.00% as of June 30, 2020.

State Health Benefit Local Education Retired Employees Plan (OPEB)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.50% as of June 30, 2019, to 2.21% as of June 30, 2020.

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OTHER SUPPLEMENTARY INFORMATION

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D. School Based Budget Schedules

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**KEANSBURG SCHOOL DISTRICT
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2021**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTAL GENERAL FUNDS
ASSETS			
Cash & Cash Equivalents	\$ 9,297,507.75	\$ -	\$ 9,297,507.75
Interfund Receivable	145,949.59	7,231,845.74	7,377,795.33
Due from Other Governments:			
State	2,890,101.00	-	2,890,101.00
Restricted Cash & Cash Equivalents	400,000.00	-	400,000.00
	<hr/>		
Total Assets	\$ 12,733,558.34	\$ 7,231,845.74	\$ 19,965,404.08
	<hr/>		
LIABILITIES & FUND BALANCES			
Liabilities:			
Cash Deficit	\$ -	\$ 7,220,591.89	\$ 7,220,591.89
Accounts Payable	1,084,246.72	11,253.85	1,095,500.57
Unearned Revenue	205,026.10	-	205,026.10
Interfund Payable	7,021,452.15	-	7,021,452.15
Payroll Deductions and Withholdings	2,935.00	-	2,935.00
	<hr/>		
Total Liabilities	8,313,659.97	7,231,845.74	15,545,505.71
	<hr/>		
Fund Balances:			
Restricted for:			
Maintenance Reserve	400,000.00	-	400,000.00
Excess Surplus	2,648,904.29	-	2,648,904.29
Assigned to:			
Designated for Subsequent Year	30,646.00	-	30,646.00
Year-End Encumbrances	132,082.22	-	132,082.22
Unassigned	1,208,265.86	-	1,208,265.86
	<hr/>		
Total Fund Balances	4,419,898.37	-	4,419,898.37
	<hr/>		
Total Liabilities & Fund Balances	\$ 12,733,558.34	\$ 7,231,845.74	\$ 19,965,404.08
	<hr/>		

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 YEAR ENDED JUNE 30, 2021**

DISTRICT WIDE

RESOURCES	JUNE 30, 2021			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 15,860,737.63	96.37%	\$ 15,860,737.63	\$ -
Combined General Fund Contributions	15,860,737.63	96.37%	15,860,737.63	-
Restricted Federal Resources: Title I Part A	597,137.86	3.63%	597,137.86	-
Total	\$ 16,457,875.49	100.00%	\$ 16,457,875.49	\$ -

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 YEAR ENDED JUNE 30, 2021**

School: Caruso

RESOURCES	JUNE 30, 2021			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,335,065.08	96.37%	\$ 7,335,065.08	\$ -
Combined General Fund Contributions	7,335,065.08	96.37%	7,335,065.08	-
Restricted Federal Resources: Title I Part A	276,156.45	3.63%	276,156.45	-
Total	\$ 7,611,221.53	100.00%	\$ 7,611,221.53	\$ -

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 YEAR ENDED JUNE 30, 2021**

School: Bolger

	JUNE 30, 2021			
RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,746,938.62	96.37%	\$ 3,746,938.62	\$ -
Combined General Fund Contributions	3,746,938.62	96.37%	3,746,938.62	-
Restricted Federal Resources: Title I Part A	141,067.77	3.63%	141,067.77	-
Total	\$ 3,888,006.39	100.00%	\$ 3,888,006.39	\$ -

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 YEAR ENDED JUNE 30, 2021**

School: Keansburg High School

RESOURCES	JUNE 30, 2021			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,778,733.94	96.37%	\$ 4,778,733.94	\$ -
Combined General Fund Contributions	4,778,733.94	96.37%	4,778,733.94	-
Restricted Federal Resources: Title I Part A	179,913.63	3.63%	179,913.63	-
Total	\$ 4,958,647.57	100.00%	\$ 4,958,647.57	\$ -

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: District Wide					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	15-110-100-101	\$ 576,210.00	\$ (46,441.80)	\$ 529,768.20	\$ 442,816.71
Grades 1 - 5	15-120-100-101	2,757,356.00	(21.00)	2,757,335.00	2,749,706.20
Grades 6 - 8	15-130-100-101	1,814,928.00	(94,938.78)	1,719,989.22	1,489,245.55
Grades 9 - 12	15-140-100-101	1,691,150.00	94,938.78	1,786,088.78	1,735,610.05
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	15-190-100-106	25,866.00	46,461.80	72,327.80	133,451.64
Other Purchased Services	15-190-100-500	44,884.00	84,705.00	129,589.00	106,258.22
General Supplies	15-190-100-610	291,799.00	(103,730.00)	188,069.00	106,466.87
Other Objects	15-190-100-800	31,850.00	-	31,850.00	11,557.19
Total Regular Programs - Instruction		7,234,043.00	(19,026.00)	7,215,017.00	6,775,112.43
Learning and/or Language Disabilities:					
Salaries of Teachers	15-204-100-101	436,855.00	-	436,855.00	624,738.89
Other Purchased Services	15-204-100-500	74,728.00	-	74,728.00	217,464.90
General Supplies	15-204-100-610	6,050.00	-	6,050.00	2,966.69
Total Learning and/or Language Disabilities		517,633.00	-	517,633.00	845,170.48
Behavioral Disabilities:					
Salaries of Teachers	15-209-100-101	303,920.00	84,372.00	388,292.00	353,703.66
Other Salaries for Instruction	15-209-100-106	100,474.00	-	100,474.00	76,702.14
General Supplies	15-209-100-610	7,000.00	-	7,000.00	2,381.12
Total Behavioral Disabilities		411,394.00	84,372.00	495,766.00	432,786.92
Multiple Disabilities:					
Salaries of Teachers	15-212-100-101	642,785.00	(128,589.00)	514,196.00	357,875.00
Other Salaries for Instruction	15-212-100-106	304,042.00	-	304,042.00	71,788.68
General Supplies	15-212-100-610	8,850.00	-	8,850.00	1,332.38
Total Multiple Disabilities		955,677.00	(128,589.00)	827,088.00	430,996.06
Total		12,211,866.00	(147,645.80)	12,064,220.20	11,213,991.94

**KEANSBURG SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: District Wide					
Resource Room:					
Salaries of Teachers	15-213-100-101	2,138,230.00	(72,780.00)	2,065,450.00	1,911,965.47
Other Salaries for Instruction	15-213-100-106	217,943.00	(57,110.00)	160,833.00	108,540.80
General Supplies	15-213-100-610	2,350.00	-	2,350.00	804.40
Total Resource Room		2,358,523.00	(129,890.00)	2,228,633.00	2,021,310.67
Autism					
Salaries of Teachers	15-214-100-101	66,505.00	44,217.00	110,722.00	142,750.00
Other Salaries for Instruction	15-214-100-106	47,542.00	15,532.00	63,074.00	75,703.00
General Supplies	15-214-100-610	2,700.00	-	2,700.00	2,645.88
Total Autism		116,747.00	59,749.00	176,496.00	221,098.88
Preschool Disabilities - Full Time					
Salaries of Teachers	15-216-100-101	-	36,633.00	36,633.00	95,053.00
Other Salaries for Instruction	15-216-100-106	-	46,262.00	46,262.00	77,103.00
Total Preschool Disabilities - Full Time		-	82,895.00	82,895.00	172,156.00
Total Special Education		4,359,974.00	(31,463.00)	4,328,511.00	4,123,519.01
Basic Skills/Remedial:					
Salaries of Teachers	15-230-100-101	470,180.00	36,147.00	506,327.00	406,507.82
General Supplies	15-230-100-610	1,260.00	-	1,260.00	-
Total Basic Skills/Remedial		471,440.00	36,147.00	507,587.00	406,507.82
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	114,238.00	-	114,238.00	21,185.00
Supplies and Materials	15-401-100-600	13,000.00	-	13,000.00	4,518.61
Other Objects	15-401-100-800	2,000.00	-	2,000.00	385.00
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		129,238.00	-	129,238.00	26,088.61
Total		129,238.00	-	129,238.00	103,149.39

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: District Wide					
School Sponsored Athletics:					
Salaries	15-402-100-100	557,807.00	-	557,807.00	552,182.07
Other Purchased Services	15-402-100-500	121,237.00	-	121,237.00	70,070.77
Supplies and Materials	15-402-100-600	34,350.00	-	34,350.00	14,876.38
Other Objects	15-402-100-800	42,250.00	-	42,250.00	23,006.06
Total School Sponsored Athletics		755,644.00	-	755,644.00	660,135.28
Before/After School Activities					
Salaries	15-421-100-101	10,000.00	-	10,000.00	2,191.00
Total Before/After School Activities		10,000.00	-	10,000.00	2,191.00
Summer Schools:					
Salaries of Teachers	15-422-100-101	14,000.00	(5,683.00)	8,317.00	6,474.00
Total Summer Schools		14,000.00	(5,683.00)	8,317.00	6,474.00
Total - Instruction		12,974,339.00	(20,025.00)	12,954,314.00	12,000,028.15
Health Services:					
Salaries	15-000-213-100	236,375.00	-	236,375.00	238,950.00
Other Purchased Services	15-000-213-500	7,500.00	(5,000.00)	2,500.00	-
Supplies and Materials	15-000-213-600	12,500.00	5,000.00	17,500.00	13,092.89
Total Health Services		256,375.00	-	256,375.00	252,042.89
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	15-000-218-104	421,721.00	60,183.00	481,904.00	455,755.70
Purchased Professional/Technical Services	15-000-218-390	3,500.00	-	3,500.00	2,429.00
Supplies and Materials	15-000-218-600	8,200.00	-	8,200.00	3,493.17
Other Objects	15-000-218-800	150.00	-	150.00	-
Total Other Support Services-Students-Regular		433,571.00	60,183.00	493,754.00	461,677.87
					32,076.13

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: District Wide					
Educational Media Services/School Library:					
Other Purchased Services	15-000-222-500	46,120.00	8,722.00	54,842.00	37,492.17
Supplies and Materials	15-000-222-600	1,000.00	-	1,000.00	-
		47,120.00	8,722.00	55,842.00	37,492.17
					18,349.83
Instructional Staff Training Services:					
Purchased Professional - Educational Services	15-000-223-320	3,500.00	-	3,500.00	400.00
Other Purchased Services	15-000-223-500	3,400.00	-	3,400.00	650.00
		6,900.00	-	6,900.00	1,050.00
					5,850.00
Support Services School Administration:					
Salaries of Principals & Assistant Principals	15-000-240-103	777,633.00	-	777,633.00	717,578.29
Salaries of Other Professional Staff	15-000-240-105	215,080.00	-	215,080.00	223,879.28
Other Purchased Services	15-000-240-500	15,628.00	10,303.00	25,931.00	18,703.87
Travel	15-000-240-580	16,000.00	-	16,000.00	1,381.04
Supplies and Materials	15-000-240-600	8,300.00	-	8,300.00	3,893.16
Other Objects	15-000-240-800	9,000.00	-	9,000.00	6,114.97
		1,041,641.00	10,303.00	1,051,944.00	971,550.61
					80,393.39
Security:					
General Supplies	15-000-266-610	4,000.00	1,000.00	5,000.00	68.52
Equipment	15-000-266-730	1,000.00	(1,000.00)	-	-
		5,000.00	-	5,000.00	68.52
					4,931.48
Total Student Transportation Services:					
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	99,480.00	-	99,480.00	43,860.00
		99,480.00	-	99,480.00	43,860.00
					55,620.00
Unallocated Benefits Employee Benefits:					
Other Retirement Contributions - PERS	15-000-291-241	-	-	-	-

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Health Benefits	15-000-291-270	3,364,916.00	-	3,364,916.00	2,690,105.28	674,810.72
Total Unallocated Benefits - Employee Benefits		3,364,916.00	-	3,364,916.00	2,690,105.28	674,810.72
Total Undistributed Expenditures		5,255,003.00	79,208.00	5,334,211.00	4,457,847.34	876,363.66
Total Expenditures - Current Expense		18,229,342.00	59,183.00	18,288,525.00	16,457,875.49	1,830,649.51
Total School Based Expenditures		18,229,342.00	-	18,288,525.00	16,457,875.49	1,830,649.51
Other Financing Sources/(Uses):		18,229,342.00	-	18,288,525.00	16,457,875.49	(1,830,649.51)
Operating Transfer In		18,229,342.00	-	18,288,525.00	16,457,875.49	(1,830,649.51)
Total Other Financing Sources/(Uses)		18,229,342.00	-	18,288,525.00	16,457,875.49	(1,830,649.51)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**KEANSBURG SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

School: Caruso	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/K,indergarten	15-110-100-101	\$ 576,210.00	\$ (46,441.80)	\$ 529,768.20	\$ 442,816.71
Grades 1 - 5	15-120-100-101	2,757,356.00	(21.00)	2,757,335.00	2,749,706.20
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	15-190-100-106	25,866.00	46,461.80	72,327.80	133,451.64
Other Purchased Services	15-190-100-500	16,628.00	8,463.00	25,091.00	17,375.89
General Supplies	15-190-100-610	109,975.00	-	109,975.00	78,817.25
Other Objects	15-190-100-800	5,850.00	-	5,850.00	-
					5,850.00
Total Regular Programs - Instruction		3,491,885.00	8,462.00	3,500,347.00	3,422,167.69
Learning and/or Language Disabilities:					
Other Salaries for Instruction	15-204-100-101	83,955.00	13,122.00	97,077.00	301,372.00
Other Purchased Services	15-204-100-106	24,096.00	-	24,096.00	146,651.20
General Supplies	15-204-100-610	4,050.00	-	4,050.00	2,966.69
					1,083.31
Total Learning and/or Language Disabilities		112,101.00	13,122.00	125,223.00	450,989.89
(325,766.89)					
Behavioral Disabilities:					
Salaries of Teachers	15-209-100-101	75,545.00	84,372.00	159,917.00	149,786.66
Other Salaries for Instruction	15-209-100-106	49,432.00	-	49,432.00	51,217.00
General Supplies	15-209-100-610	3,200.00	-	3,200.00	2,381.12
					818.88
Total Behavioral Disabilities		128,177.00	84,372.00	212,549.00	203,384.78
9,164.22					
Multiple Disabilities:					
Salaries of Teachers	15-212-100-101	416,780.00	(152,049.00)	264,731.00	86,670.00
Other Salaries for Instruction	15-212-100-106	198,998.00	-	198,998.00	14,898.60
General Supplies	15-212-100-610	1,350.00	-	1,350.00	1,332.38
					17.62
Total Multiple Disabilities		617,128.00	(152,049.00)	465,079.00	102,900.98
362,178.02					

**KEANSBURG SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

School: Caruso	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Resource Room:					
Salaries of Teachers	15-213-100-101	1,129,635.00	(118,508.22)	1,011,126.78	891,926.91
Other Salaries for Instruction	15-213-100-106	120,069.00	(64,982.37)	55,086.63	33,766.56
General Supplies	15-213-100-610	1,350.00	-	1,350.00	804.40
Total Resource Room		1,251,054.00	(183,490.59)	1,067,563.41	926,497.87
Autism					
Salaries of Teachers	15-214-100-101	66,505.00	44,217.00	110,722.00	142,750.00
Other Salaries for Instruction	15-214-100-106	47,542.00	15,532.00	63,074.00	75,703.00
General Supplies	15-214-100-610	2,700.00	-	2,700.00	2,645.88
Total Autism		116,747.00	59,749.00	176,496.00	221,098.88
Preschool Disabilities - Full Time					
Salaries of Teachers	15-216-100-101	-	36,633.00	36,633.00	95,053.00
Other Salaries for Instruction	15-216-100-106	-	46,262.00	46,262.00	77,103.00
Total Preschool Disabilities - Full Time		-	82,895.00	82,895.00	172,156.00
Total Special Education		2,225,207.00	(95,401.59)	2,129,805.41	2,077,028.40
Basic Skills/Remedial:					
Salaries of Teachers	15-230-100-101	204,762.00	105,783.33	310,545.33	322,621.82
General Supplies	15-230-100-610	1,260.00	-	1,260.00	-
Total Basic Skills/Remedial		206,022.00	105,783.33	311,805.33	322,621.82
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	17,208.00	-	17,208.00	15,764.00
Supplies and Materials	15-401-100-600	7,000.00	-	7,000.00	4,518.61
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		24,208.00	-	24,208.00	20,282.61
Summer Schools:					
Salaries of Teachers	15-422-100-101	7,000.00	(5,683.00)	1,317.00	-
Support Salaries	15-422-200-100	-	-	-	-
Total Summer Schools		7,000.00	(5,683.00)	1,317.00	1,317.00
Total - Instruction		5,954,322.00	13,160.74	5,967,482.74	5,842,100.52
Health Services:					
Salaries	15-000-213-100	55,355.00	-	55,355.00	56,155.00
					(800.00)
					125,382.22

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

School: Caruso	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
	15-000-213-500	-	-	-	-
	15-000-213-600	5,500.00	-	5,500.00	482.83
	Total Health Services	60,855.00	-	60,855.00	(317.17)
	Other Support Services - Students - Regular:				
	Salaries of Other Professional Staff	183,785.00	-	183,785.00	49,281.63
	Total Other Support Services-Students-Regular	183,785.00	-	183,785.00	49,281.63
	Educational Media Services/School Library:				
	Other Purchased Services	17,864.00	4,389.00	22,253.00	7,448.80
	Total Educational Media Services/School Library	17,864.00	4,389.00	22,253.00	7,448.80
	Instructional Staff Training Services:				
	Purchased Professional - Educational Serv	2,000.00	-	2,000.00	1,600.00
	Total Instructional Staff Training Services	2,000.00	-	2,000.00	1,600.00

**KEANSBURG SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021**

School: Caruso	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Support Services School Administration:					
	15-000-240-103	262,680.00	-	262,680.00	262,679.80
	15-000-240-105	88,762.00	-	88,762.00	92,061.66
	15-000-240-500	-	5,902.00	5,902.00	5,901.33
	15-000-240-580	6,000.00	-	6,000.00	1,381.04
	15-000-240-600	1,800.00	-	1,800.00	-
	15-000-240-800	2,000.00	-	2,000.00	190.00
					1,810.00
		361,242.00	5,902.00	367,144.00	362,213.83
					4,930.17
Total Support Services School Administration					
Security:					
	15-000-266-610	1,000.00	1,000.00	2,000.00	68.52
	15-000-266-730	1,000.00	(1,000.00)	-	-
		2,000.00	-	2,000.00	68.52
					1,931.48
					-
					1,931.48
Total Security					
Unallocated Benefits Employee Benefits:					
	15-000-291-241	-	-	-	-
	15-000-291-270	1,466,758.00	-	1,466,758.00	1,195,958.92
					270,799.08
		1,466,758.00	-	1,466,758.00	1,195,958.92
					270,799.08
					335,673.99
					461,056.21
					461,056.21
Total Unallocated Benefits - Employee Benefits					
Total Undistributed Expenditures					
Total Expenditures - Current Expense					
Total School Based Expenditures					
Other Financing Sources/(Uses):					
	Operating Transfer In	8,048,826.00	23,451.74	8,072,277.74	7,611,221.53
					(461,056.21)
		8,048,826.00	23,451.74	8,072,277.74	7,611,221.53
					(461,056.21)
					7,150,165.32
Excess/(Deficiency) of Revenues Over/(Under) Expenditures					
Fund Balances, July 1					
Fund Balances, June 30					

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Bolger					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 6 - 8	15-130-100-101	1,814,928.00	\$ (94,938.78)	\$ 1,719,989.22	\$ 230,743.67
Regular Programs - Undistributed Instruction:					
Other Purchased Services	15-190-100-500	14,128.00	11,681.00	25,809.00	17,808.41
General Supplies	15-190-100-610	149,824.00	(103,730.00)	46,094.00	19,459.10
Other Objects	15-190-100-800	20,000.00	-	20,000.00	11,445.70
Total Regular Programs - Instruction		1,998,880.00	(186,987.78)	1,811,892.22	273,933.46
Learning and/or Language Disabilities:					
Salaries of Teachers	15-204-100-101	172,550.00	-	172,550.00	209,908.00
Other Salaries for Instruction	15-204-100-106	24,746.00	-	24,746.00	26,286.00
General Supplies	15-204-100-600	1,000.00	-	1,000.00	-
Total Learning and/or Language Disabilities		198,296.00	-	198,296.00	(37,898.00)
Behavioral Disabilities:					
Salaries of Teachers	15-209-100-101	84,095.00	-	84,095.00	53,637.00
Other Salaries for Instruction	15-209-100-106	25,886.00	-	25,886.00	-
General Supplies	15-209-100-610	1,000.00	-	1,000.00	-
Total Behavioral Disabilities		110,981.00	-	110,981.00	57,344.00
Multiple Disabilities:					
Salaries of Teachers	15-212-100-101	83,955.00	-	83,955.00	84,755.00
Other Salaries for Instruction	15-212-100-106	25,886.00	-	25,886.00	27,295.48
General Supplies	15-212-100-610	2,500.00	-	2,500.00	-
Total Multiple Disabilities		112,341.00	-	112,341.00	290.52
Resource Room:					
Salaries of Teachers	15-213-100-101	455,660.00	-	455,660.00	425,376.69

KEANSBURG SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

School: Bolger	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
	15-213-100-106	49,982.00	-	49,982.00	32,146.91
	15-213-100-610	1,000.00	-	1,000.00	1,000.00
	Total Resource Room	506,642.00	-	506,642.00	63,430.22
	Total Special Education	928,260.00	-	928,260.00	83,166.74

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Bolger					
Basic Skills/Remedial:					
Salaries of Teachers	15-230-100-101	204,762.00	(69,636.33)	135,125.67	46,233.00
Total Basic Skills/Remedial		204,762.00	(69,636.33)	135,125.67	46,233.00
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	37,762.00	-	37,762.00	5,421.00
Supplies and Materials	15-401-100-600	2,000.00	-	2,000.00	-
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		39,762.00	-	39,762.00	5,421.00
School Sponsored Athletics:					
Salaries	15-402-100-100	62,352.00	-	62,352.00	44,618.50
Other Purchased Services	15-402-100-500	27,141.00	-	27,141.00	23,817.00
Supplies and Materials	15-402-100-600	3,600.00	-	3,600.00	-
Other Objects	15-402-100-800	3,000.00	-	3,000.00	465.00
Total School Sponsored Athletics		96,093.00	-	96,093.00	68,900.50

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Bolger				
Before/After School Activities				
Salaries	-	5,000.00	5,000.00	2,191.00
Total Before/After School Activities	-	5,000.00	5,000.00	2,191.00
Total - Instruction	3,267,757.00	(251,624.11)	3,016,132.89	2,505,797.52
Health Services:				
Salaries	88,595.00	-	88,595.00	89,570.00
Supplies and Materials	3,000.00	-	3,000.00	2,799.57
Total Health Services	91,595.00	-	91,595.00	92,369.57
Other Support Services - Students - Regular:				
Salaries of Other Professional Staff	87,925.00	60,183.00	148,108.00	192,230.00
Supplies and Materials	1,000.00	-	1,000.00	181.64
Total Other Support Services-Students-Regular	88,925.00	60,183.00	149,108.00	192,411.64
Educational Media Services/School Library:				
Other Purchased Services	14,128.00	-	14,128.00	9,175.26
Total Educational Media Services/School Library	14,128.00	-	14,128.00	9,175.26

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
School: Bolger						
Instructional Staff Training Services:						
Other Purchased Services	15-000-223-500	1,000.00	-	1,000.00	-	1,000.00
Total Instructional Staff Training Services		1,000.00	-	1,000.00	-	1,000.00
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	260,613.00	-	260,613.00	258,536.49	2,076.51
Salaries of Other Professional Staff	15-000-240-105	82,137.00	-	82,137.00	85,936.76	(3,799.76)
Other Purchased Services	15-000-240-500	1,500.00	4,402.00	5,902.00	5,901.33	0.67
Travel	15-000-240-580	2,000.00	-	2,000.00	-	2,000.00
Supplies and Materials	15-000-240-600	1,000.00	-	1,000.00	980.72	19.28
Other Objects	15-000-240-800	2,000.00	-	2,000.00	1,789.97	210.03
Total Support Services School Administration		349,250.00	4,402.00	353,652.00	353,145.27	506.73
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	20,830.00	-	20,830.00	6,050.00	14,780.00
Total Student Transportation Services		20,830.00	-	20,830.00	6,050.00	14,780.00
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	949,079.00	-	949,079.00	729,057.13	220,021.87
Total Unallocated Benefits - Employee Benefits		949,079.00	-	949,079.00	729,057.13	220,021.87
Total Undistributed Expenditures		1,514,807.00	64,585.00	1,579,392.00	1,382,208.87	197,183.13
Total Expenditures - Current Expense		4,782,564.00	(187,039.11)	4,595,524.89	3,888,006.39	707,518.50
Total School Based Expenditures		4,782,564.00	(187,039.11)	4,595,524.89	3,888,006.39	707,518.50
Other Financing Sources/(Uses):						

KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021

Account Numbers	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Bolger				
Operating Transfer In	4,782,564.00	(187,039.11)	4,595,524.89	3,888,006.39 (707,518.50)
Total Other Financing Sources/(Uses)	4,782,564.00	(187,039.11)	4,595,524.89	3,888,006.39 (707,518.50)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Keansburg High School					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9 - 12	15-140-100-101	\$ 1,691,150.00	\$ 94,938.78	\$ 1,786,088.78	\$ 50,478.73
Regular Programs - Undistributed Instruction:					
Other Purchased Services	15-190-100-500	14,128.00	64,561.00	78,689.00	7,615.08
General Supplies	15-190-100-610	32,000.00	-	32,000.00	23,809.48
Other Objects	15-190-100-800	6,000.00	-	6,000.00	5,888.51
Total Regular Programs - Instruction		1,743,278.00	159,499.78	1,902,777.78	87,791.80
Behavioral Disabilities:					
Salaries of Teachers	15-204-100-101	180,350.00	(13,122.00)	167,228.00	53,769.11
Other Salaries for Instruction	15-204-100-106	25,886.00	-	25,886.00	(18,641.70)
General Supplies	15-204-100-600	1,000.00	-	1,000.00	1,000.00
Total Behavioral Disabilities		207,236.00	(13,122.00)	194,114.00	36,127.41
Behavioral Disabilities:					
Salaries of Teachers	15-209-100-101	144,280.00	-	144,280.00	(6,000.00)
Other Salaries for Instruction	15-209-100-106	25,156.00	-	25,156.00	(329.14)
General Supplies	15-209-100-610	2,800.00	-	2,800.00	2,800.00
Total Behavioral Disabilities		172,236.00	-	172,236.00	(3,529.14)
Multiple Disabilities:					
Salaries of Teachers	15-212-100-101	142,050.00	23,460.00	165,510.00	(20,940.00)
Other Salaries for Instruction	15-212-100-106	79,158.00	-	79,158.00	49,563.40
General Supplies	15-212-100-610	5,000.00	-	5,000.00	5,000.00

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Keansburg High School					
Total Multiple Disabilities		226,208.00	23,460.00	249,668.00	216,044.60
Resource Room:					
Salaries of Teachers	15-213-100-101	552,935.00	45,728.22	598,663.22	594,661.87
Other Salaries for Instruction	15-213-100-106	47,892.00	7,872.37	55,764.37	56,939.15
Total Resource Room		600,827.00	53,600.59	654,427.59	651,601.02
Total Special Education		1,206,507.00	63,938.59	1,270,445.59	1,201,397.35
Basic Skills/Remedial:					
Salaries of Teachers	15-230-100-101	60,656.00	-	60,656.00	37,653.00
Total Basic Skills/Remedial		60,656.00	-	60,656.00	37,653.00
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	59,268.00	-	59,268.00	-
Supplies and Materials	15-401-100-600	4,000.00	-	4,000.00	-
Other Objects	15-401-100-800	2,000.00	-	2,000.00	385.00
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		65,268.00	-	65,268.00	385.00
School Sponsored Athletics:					
Salaries	15-402-100-100	495,455.00	-	495,455.00	507,563.57
Other Purchased Services	15-402-100-500	94,096.00	-	94,096.00	46,253.77
Supplies and Materials	15-402-100-600	30,750.00	-	30,750.00	14,876.38
Other Objects	15-402-100-800	39,250.00	-	39,250.00	22,541.06

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Keansburg High School					
Total School Sponsored Athletics		659,551.00	-	659,551.00	591,234.78
Before/After School Activities Salaries	15-421-100-101	10,000.00	(5,000.00)	5,000.00	-
Total Before/After School Activities		10,000.00	(5,000.00)	5,000.00	5,000.00
Summer Schools:					
Salaries of Teachers	15-422-100-101	7,000.00	-	7,000.00	6,474.00
Support Salaries	15-422-200-100	-	-	-	-
Total Summer Schools		7,000.00	-	7,000.00	6,474.00
Total - Instruction		3,752,260.00	218,438.37	3,970,698.37	3,652,130.11
Health Services:					
Salaries	15-000-213-100	92,425.00	-	92,425.00	93,225.00
Other Purchased Services	15-000-213-500	7,500.00	(5,000.00)	2,500.00	-
Supplies and Materials	15-000-213-600	4,000.00	5,000.00	9,000.00	5,276.15
Total Health Services		103,925.00	-	103,925.00	98,501.15
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	15-000-218-104	150,011.00	-	150,011.00	129,022.33
Purchased Professional/Technical Serv	15-000-218-390	3,500.00	-	3,500.00	2,429.00
Supplies and Materials	15-000-218-600	7,200.00	-	7,200.00	3,311.53
Other Objects	15-000-218-800	150.00	-	150.00	-
Total Other Support Services-Students-Regular		160,861.00	-	160,861.00	134,762.86

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Keansburg High School				
Educational Media Services/School Library:				
Other Purchased Services	14,128.00	4,333.00	18,461.00	4,948.29
Supplies and Materials	1,000.00	-	1,000.00	1,000.00
Total Educational Media Services/School Library	15,128.00	4,333.00	19,461.00	5,948.29
Instructional Staff Training Services:				
Purchased Professional - Educational S	1,500.00	-	1,500.00	1,500.00
Other Purchased Services	2,400.00	-	2,400.00	1,750.00
Total Instructional Staff Training Services	3,900.00	-	3,900.00	3,250.00

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

	ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School: Keansburg High School						
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	254,340.00	-	254,340.00	196,362.00	57,978.00
Salaries of Other Professional Staff	15-000-240-105	44,181.00	-	44,181.00	45,880.86	(1,699.86)
Other Purchased Services	15-000-240-500	14,128.00	(1.00)	14,127.00	6,901.21	7,225.79
Travel	15-000-240-580	8,000.00	-	8,000.00	-	8,000.00
Supplies and Materials	15-000-240-600	5,500.00	-	5,500.00	2,912.44	2,587.56
Other Objects	15-000-240-800	5,000.00	-	5,000.00	4,135.00	865.00
Total Support Services School Administration		331,149.00	(1.00)	331,148.00	256,191.51	74,956.49
Security:						
General Supplies	15-000-266-610	3,000.00	-	3,000.00	-	3,000.00
Total Security		3,000.00	-	3,000.00	-	3,000.00
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	78,650.00	-	78,650.00	37,810.00	40,840.00
Total Student Transportation Services		78,650.00	-	78,650.00	37,810.00	40,840.00
Unallocated Benefits Employee Benefits:						
Other Retirement Contributions - PERC Health Benefits	15-000-291-241 15-000-291-270	- 949,079.00	- -	- 949,079.00	- 765,089.23	- 183,989.77
Total Unallocated Benefits - Employee Benefits		949,079.00	-	949,079.00	765,089.23	183,989.77
Total Undistributed Expenditures		1,645,692.00	4,332.00	1,650,024.00	1,306,517.46	343,506.54
Total Expenditures - Current Expense		5,397,952.00	222,770.37	5,620,722.37	4,958,647.57	662,074.80

**KEANSBURG SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021**

ACCOUNT NUMBERS	JUNE 30, 2021			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
School: Keansburg High School				
Total School Based Expenditures	5,397,952.00	222,770.37	5,620,722.37	4,958,647.57
Other Financing Sources/(Uses):				
Operating Transfer In	5,397,952.00	222,770.37	5,620,722.37	4,958,647.57
Total Other Financing Sources/(Uses)	5,397,952.00	222,770.37	5,620,722.37	4,958,647.57
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -

E. Special Revenue Fund

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**KEANSBURG SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
YEAR ENDED JUNE 30, 2021**

	Title I	Title I Re-Allocated	Title I-SIA	IDEA Part B, Basic	IDEA, Preschool	Digital Divide	CARES Emergency Relief
Revenues:							
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-	-	-
Federal Sources	1,087,257.86	27,462.00	170,663.99	573,364.72	16,321.00	65,108.33	458,588.18
Total Revenues	1,087,257.86	27,462.00	170,663.99	573,364.72	16,321.00	65,108.33	458,588.18
Expenditures:							
Instruction:							
Salaries of Teachers	-	-	100,743.00	-	-	-	89,395.00
Purchased Professional - Educational Services	-	-	-	-	-	-	33,039.15
Other Purchased Services (400-500 Series)	-	-	-	573,364.72	16,321.00	-	-
General Supplies	-	-	-	-	-	65,108.33	202,275.10
Total Instruction	-	-	100,743.00	573,364.72	16,321.00	65,108.33	324,709.25
Support Services:							
Salaries of Other Professional Staff	347,340.00	25,510.00	56,399.99	-	-	-	53,239.70
Personal Services - Employee Benefits	138,936.00	1,952.00	12,021.00	-	-	-	31,288.00
Purchased Educational Services	-	-	1,500.00	-	-	-	10,532.75
Other Purchased Services (400-500 Series)	3,844.00	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	38,818.48
Total Support Services	490,120.00	27,462.00	69,920.99	-	-	-	133,878.93
Facilities Acquisitions & Construction Services:							
Instructional Equipment	-	-	-	-	-	-	-
Total Facilities Acquisitions & Construction Services	-	-	-	-	-	-	-
Other Financing Use:							
Contribution to SBB	597,137.86	-	-	-	-	-	-
Total Other Financing Use	597,137.86	-	-	-	-	-	-
Total Expenditures	1,087,257.86	27,462.00	170,663.99	573,364.72	16,321.00	65,108.33	458,588.18
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-	-
Fund Balance, July 1 (Restated)	-	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**KEANSBURG SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
YEAR ENDED JUNE 30, 2021**

	21st Century	21st Century Carry Over	Perkins Secondary Grant	Covid Relief Grant	Preschool Education	NJDCF - Family Friendly Center
Revenues:						
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	2,799,629.81	45,426.55
Federal Sources	170,230.70	80,019.28	16,344.03	144,094.30	-	-
Total Revenues	170,230.70	80,019.28	16,344.03	144,094.30	2,799,629.81	45,426.55
Expenditures:						
Instruction:						
Salaries of Teachers	69,865.64	63,336.00	2,850.00	-	1,504,261.80	27,413.00
Purchased Professional - Educational Services	3,685.00	160.00	-	-	-	-
Other Purchased Services (400-500 Series)	-	-	-	-	-	-
General Supplies	2,368.28	-	6,419.03	42,160.80	23,716.02	-
Total Instruction	75,918.92	63,496.00	9,269.03	42,160.80	1,527,977.82	27,413.00
Support Services:						
Salaries of Other Professional Staff	68,692.11	16,523.28	938.00	-	640,603.06	-
Personal Services - Employee Benefits	10,599.67	-	530.00	-	528,151.00	-
Purchased Educational Services	15,000.00	-	-	-	3,801.32	4,570.00
Other Purchased Services (400-500 Series)	20.00	-	-	-	-	-
Transportation	-	-	-	-	97,000.00	-
Supplies and Materials	-	-	-	101,933.50	2,096.61	13,443.55
Other Objects	-	-	-	-	-	-
Total Support Services	94,311.78	16,523.28	1,468.00	101,933.50	1,271,651.99	18,013.55
Facilities Acquisitions & Construction Services:						
Instructional Equipment	-	-	5,607.00	-	-	-
Total Facilities Acquisitions & Construction Services	-	-	5,607.00	-	-	-
Other Financing Use:						
Contribution to SBB	-	-	-	-	-	-
Total Other Financing Use	-	-	-	-	-	-
Total Expenditures	170,230.70	80,019.28	16,344.03	144,094.30	2,799,629.81	45,426.55
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Fund Balance, July 1 (Restated)	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**KEANSBURG SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
YEAR ENDED JUNE 30, 2021**

	NJDCF - School				Totals
	Based Youth Services	Safety Grant	KinderCare	Student Activity	Scholarships
Revenues:					
Local Sources	-	-	\$ 974.00	\$ 119,550.26	-
State Sources	262,639.00	12,107.64	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	262,639.00	12,107.64	974.00	119,550.26	6,049,781.65
Expenditures:					
Instruction:					
Salaries of Teachers	177,092.00	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Services (400-500 Series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Instruction	177,092.00	-	-	-	3,003,573.87
Support Services:					
Salaries of Other Professional Staff	-	-	-	-	-
Personal Services - Employee Benefits	40,000.00	-	-	-	-
Purchased Educational Services	32,625.00	-	-	-	-
Other Purchased Services (400-500 Series)	-	-	-	-	-
Transportation	-	-	-	-	-
Supplies and Materials	9,134.07	12,107.64	974.00	-	-
Scholarships Awarded	-	-	-	-	12,100.00
Student Activities	-	-	-	119,768.12	-
Other Objects	3,787.93	-	-	-	-
Total Support Services	85,547.00	12,107.64	974.00	119,768.12	12,100.00
Facilities Acquisitions & Construction Services:					
Instructional Equipment	-	-	-	-	-
Total Facilities Acquisitions & Construction Services	-	-	-	-	-
Other Financing Use:					
Contribution to SBB	-	-	-	-	-
Total Other Financing Use	-	-	-	-	-
Total Expenditures	262,639.00	12,107.64	974.00	119,768.12	12,100.00
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	(217.86)	(12,317.86)
Fund Balance, July 1 (Restated)	-	-	-	86,105.97	67,301.25
Fund Balance, June 30	-	-	-	85,888.11	55,201.25

**KEANSBURG SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
BUDGETARY BASIS
YEAR ENDED JUNE 30, 2021**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 1,489,833.00	\$ 1,504,261.80	\$ (14,428.80)
General Supplies	30,000.00	23,716.02	6,283.98
	<hr/>	<hr/>	<hr/>
Total Instruction	1,519,833.00	1,527,977.82	(8,144.82)
	<hr/>	<hr/>	<hr/>
Support Services:			
Salaries of Other Professional Staff	783,602.00	640,603.06	142,998.94
Personal Services - Employee Benefits	528,151.00	528,151.00	-
Purchased Educational Services	10,000.00	3,801.32	6,198.68
Transportation	97,000.00	97,000.00	-
Supplies and Materials	3,034.00	2,096.61	937.39
	<hr/>	<hr/>	<hr/>
Total Support Services	1,421,787.00	1,271,651.99	150,135.01
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 2,941,620.00	\$ 2,799,629.81	\$ 141,990.19
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2020-2021 Preschool Education Aid Allocation	\$ 2,941,620.00
Add: Actual Preschool Education Aid Carryover (June 30, 2020)	<hr/> 65,980.00
Total Preschool Education Aid Funds Available for 2020-2021 Budget	3,007,600.00
Less: 2020-2021 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<hr/> (2,799,629.81)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2020	207,970.19
Add: June 30, 2021 Unexpended Preschool Education Aid Funds	<hr/> 141,990.19
2020-2021 Carryover - Preschool Education Aid Funds	<hr/> <hr/> \$ 349,960.38
2020-2021 Preschool Education Aid Funds Carryover Budgeted in 2021-2022	<hr/> <hr/> \$ -

F. Capital Projects Fund

Not Applicable

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H. Fiduciary Fund

Not Applicable

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I. Long-Term Debt

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**KEANSBURG SCHOOL DISTRICT
LONG-TERM DEBT
SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES
YEAR ENDED JUNE 30, 2021**

PURPOSE	DATE OF LEASE	TERM OF LEASE	ORIGINAL LEASE	AMOUNT			AMOUNT OUTSTANDING JUNE 30, 2021
				OUTSTANDING JUNE 30, 2020	ISSUED	RETIRED	
Municipal Capital Copier Lease	8/4/2016	5 Years	\$ 406,414.20	\$ 101,603.55	\$ -	\$ 101,603.55	\$ -
Dell Financial Services Additional	10/28/2013	5 Years	160,793.97	62,531.07	-	62,531.07	-
Municipal Capital Copier Lease Additional	10/17/2014	6 Years	18,679.80	10,896.55	-	10,896.55	-
Municipal Capital Copier Lease Additional	6/28/2014	5 Years	43,995.64	27,874.10	-	27,874.10	-
Municipal Capital Copier Lease Additional	1/23/2015	6 Years	46,489.68	37,523.68	-	37,523.68	-
Toshiba Copier	4/16/2021	5 Years	244,438.50	-	244,438.50	3,229.37	241,209.13
				<u>\$ 240,428.95</u>	<u>\$ 244,438.50</u>	<u>\$ 243,658.32</u>	<u>\$ 241,209.13</u>

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STATISTICAL SECTION (Unaudited)

Third Section

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Financial Trends Information

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

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

	FISCAL YEAR ENDING JUNE 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities:										
Net Investment in Capital Assets	\$ 34,873,812.65	\$ 39,172,414.58	\$ 40,379,196.96	\$ 41,484,541.00	\$ 42,183,935.47	\$ 10,132,586.00	\$ 10,826,401.00	\$ 10,153,795.00	\$ 8,077,516.00	\$ 6,058,176.00
Restricted	3,048,904.29	612,757.00	1,047,444.32	2,808,445.95	3,755,708.62	4,152,354.00	4,316,151.00	3,923,907.00	6,155,752.00	7,781,916.00
Unrestricted (Deficit)	(9,371,337.87)	(10,711,229.98)	(9,986,182.76)	(10,338,485.14)	(10,338,779.55)	(8,083,089.00)	(7,098,880.00)	910,182.00	(1,220,685.00)	(288,180.00)
Total Governmental Activities	\$ 28,551,379.07	\$ 29,073,941.60	\$ 31,440,458.52	\$ 33,954,501.81	\$ 35,600,864.54	\$ 6,201,851.00	\$ 8,043,672.00	\$ 14,987,884.00	\$ 13,012,583.00	\$ 13,551,912.00
Business-Type Activities:										
Net Investment in Capital Assets	\$ 51,204.47	\$ 116,215.00	\$ 122,676.00	\$ 129,137.00	\$ 135,598.00	\$ 102,059.00	\$ 61,520.00	\$ 97,303.00	\$ 133,942.00	\$ 87,124.00
Unrestricted (Deficit)	(195,592.75)	(360,067.76)	(340,288.03)	(308,827.65)	(41,665.09)	83,044.00	(282,376.00)	(336,535.00)	(329,523.00)	(315,112.00)
Total Business-Type Activities	\$ (144,388.28)	\$ (243,852.76)	\$ (217,612.03)	\$ (179,690.65)	\$ 93,932.91	\$ 185,103.00	\$ (220,856.00)	\$ (239,232.00)	\$ (195,581.00)	\$ (227,988.00)
District-Wide:										
Net Investment in Capital Assets	\$ 34,925,017.12	\$ 39,288,629.58	\$ 40,501,872.96	\$ 41,613,678.00	\$ 42,319,533.47	\$ 10,234,645.00	\$ 10,887,921.00	\$ 10,251,098.00	\$ 8,211,458.00	\$ 6,145,300.00
Restricted	3,048,904.29	612,757.00	1,047,444.32	2,808,445.95	3,755,708.62	4,152,354.00	4,316,151.00	3,923,907.00	6,155,752.00	7,781,916.00
Unrestricted (Deficit)	(9,566,930.62)	(11,071,297.74)	(10,326,470.79)	(10,647,312.79)	(10,380,444.64)	(8,000,045.00)	(7,381,256.00)	573,647.00	6,155,752.00	(288,180.00)
Total District Net Position	\$ 28,406,990.79	\$ 28,830,088.84	\$ 31,222,846.49	\$ 33,774,811.16	\$ 35,694,797.45	\$ 6,386,954.00	\$ 7,822,816.00	\$ 14,748,652.00	\$ 14,367,210.00	\$ 13,927,216.00

Source: CAFR Schedule A-1

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
FISCAL YEAR ENDING JUNE 30,										
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 18,252,570.62	\$ 18,025,152.70	\$ 18,942,247.87	\$ 20,126,305.25	\$ 16,578,145.81	\$ 17,135,486.00	\$ 15,933,149.00	\$ 13,989,259.00	\$ 14,755,639.00	\$ 14,827,373.00
Special Education	7,574,797.56	7,655,155.19	7,270,412.90	7,309,214.77	6,066,581.45	6,461,299.00	6,104,934.00	5,606,168.00	5,900,904.00	6,161,470.00
Other Instruction	2,524,324.45	3,037,489.56	3,037,207.90	4,422,740.65	2,482,797.86	4,486,008.00	3,939,448.00	3,822,604.00	3,520,822.00	3,632,370.00
Support Services:										
Tuition	4,114,285.84	3,623,848.04	3,591,164.04	3,437,374.02	2,541,625.40	2,201,253.00	2,509,963.00	2,350,691.00	2,830,436.00	2,776,661.00
Student & Instruction Related Services	8,029,889.04	7,854,459.54	8,634,593.64	9,186,151.65	8,491,071.76	8,570,536.00	8,459,871.00	6,735,241.00	6,492,933.00	5,695,645.00
Other Administrative Services	642,286.48	716,697.74	771,244.79	814,018.35	817,369.79	840,299.00	810,303.00	706,344.00	742,654.00	660,671.00
Central Services	460,511.46	483,310.56	499,184.65	571,628.45	402,541.32	598,572.00	656,977.00	633,318.00	710,197.00	775,456.00
Administration Information Technology Services	-	-	-	-	1,931.94	-	-	-	-	-
School Administrative Services	1,297,195.59	1,298,257.30	1,465,542.97	1,454,373.35	1,307,729.04	1,922,825.00	1,548,654.00	1,334,645.00	1,270,867.00	1,378,043.00
Plant Operations & Maintenance	3,901,681.22	4,345,524.77	4,341,640.75	4,199,805.09	4,101,302.44	3,665,625.00	2,976,333.00	3,634,172.00	4,071,681.00	2,939,057.00
Pupil Transportation	1,912,170.71	2,887,902.83	2,515,197.62	2,316,256.66	2,103,050.81	1,325,581.00	1,388,622.00	1,296,582.00	1,490,025.00	1,174,591.00
Transfer to Charter Schools	50,873.00	43,326.00	-	-	-	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-	-	-	20,535.00	56,217.00	92,182.00
Unallocated Depreciation	-	-	-	-	-	1,447,640.00	1,610,444.00	786,900.00	499,824.00	494,258.00
Total Governmental Activities	48,760,585.98	49,971,124.24	51,068,437.13	53,837,868.24	44,894,147.62	48,655,124.00	45,938,698.00	40,916,459.00	42,342,199.00	40,607,777.00
Expenses										
Business-Type Activities:										
Food Service	795,844.74	875,757.57	1,162,098.85	1,072,136.90	984,762.07	1,016,860.00	1,081,572.00	1,123,229.00	935,498.00	1,021,165.00
Expense	795,844.74	875,757.57	1,162,098.85	1,072,136.90	984,762.07	1,016,860.00	1,081,572.00	1,123,229.00	935,498.00	1,021,165.00
Total District Expenses	\$ 49,556,430.72	\$ 50,846,881.81	\$ 52,230,535.98	\$ 54,910,005.14	\$ 45,878,909.69	\$ 49,671,984.00	\$ 47,020,270.00	\$ 42,039,688.00	\$ 43,277,697.00	\$ 41,628,942.00
Program Revenues:										
Operating Grants & Contributions	\$ 18,588,582.92	\$ 15,181,141.38	\$ 15,558,189.55	\$ 18,586,849.15	\$ 9,281,196.80	\$ 5,152,639.00	\$ 4,876,029.00	\$ 5,547,373.00	\$ 5,468,879.00	\$ 4,885,775.00
Total Governmental Activities	18,588,582.92	15,181,141.38	15,558,189.55	18,586,849.15	9,281,196.80	5,152,639.00	4,876,029.00	5,547,373.00	5,468,879.00	4,885,775.00
Business-Type Activities:										
Charges for Services:										
Food Service	212.53	20,634.37	33,572.64	32,785.18	135,296.22	411,750.00	140,506.00	218,938.00	160,364.00	191,375.00
Transfers In/Out	67,660.78	122,000.00	35,000.00	-	26,290.90	-	-	-	-	-
Miscellaneous	0.40	-	-	-	-	-	-	-	-	-
Operating Grants & Contributions	881,058.38	706,882.47	1,055,604.83	765,728.16	732,004.86	760,232.00	726,113.00	703,168.00	807,535.00	706,206.00
Total Business Type Activities	948,932.09	849,516.84	1,124,177.47	798,513.34	893,591.98	1,171,982.00	866,619.00	922,106.00	967,899.00	897,581.00
Program Revenues										
Total District Program Revenues	\$ 19,537,515.01	\$ 16,030,658.22	\$ 16,682,367.02	\$ 19,385,362.49	\$ 10,174,788.78	\$ 6,324,621.00	\$ 5,742,648.00	\$ 6,469,479.00	\$ 6,436,778.00	\$ 5,783,356.00
Net (Expense)/Revenue:										
Governmental Activities	\$ (30,172,003.06)	\$ (34,789,982.86)	\$ (35,510,247.58)	\$ (35,251,019.09)	\$ (35,612,950.82)	\$ (43,502,485.00)	\$ (41,062,669.00)	\$ (35,369,086.00)	\$ (36,873,320.00)	\$ (35,722,002.00)
Business-Type Activities	153,087.35	(26,240.73)	(37,921.38)	(273,623.56)	(91,170.09)	155,122.00	(214,953.00)	(201,123.00)	32,401.00	(123,584.00)
Total District-Wide Net Expense	\$ (30,018,915.71)	\$ (34,816,223.59)	\$ (35,548,168.96)	\$ (35,524,642.65)	\$ (35,704,120.91)	\$ (43,347,363.00)	\$ (41,277,622.00)	\$ (35,570,209.00)	\$ (36,840,919.00)	\$ (35,845,586.00)

KEANSBURG SCHOOL DISTRICT
CHANGES IN NET POSITION - (ACCURAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS
UNAUDITED

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Revenues & Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 5,524,990.00	\$ 5,269,598.00	\$ 5,166,272.00	\$ 5,015,919.50	\$ 4,965,660.00	\$ 4,868,294.00	\$ 4,772,838.00	\$ 4,290,139.00	\$ 4,472,122.00	\$ 4,384,433.00
Taxes Levied for Debt Service	-	-	-	-	-	-	-	401,666.00	417,538.00	430,654.00
Grants & Contributions	27,175,058.75	27,203,038.85	27,624,762.67	28,341,186.59	28,363,653.28	36,841,154.00	35,909,425.00	32,768,467.00	30,724,747.00	33,222,155.00
Tuition Received	-	-	-	8,688.76	11,526.00	24,685.00	55,998.00	125,626.00	40,093.00	-
Miscellaneous Income	119,502.38	72,829.09	240,169.63	238,861.52	244,740.98	180,690.00	326,209.00	322,339.00	229,165.00	401,271.00
Contributed Capital - SDA Building	-	-	-	-	32,762,000.00	-	-	-	-	-
Gain (Loss) - Revaluation of Capital Assets	-	-	-	-	-	(3,327)	(22,187)	(406,379)	638,849	(3,219)
Transfers In/Out	(67,660.78)	(122,000.00)	(35,000.00)	-	(26,290.90)	-	-	-	-	-
Total Governmental Activities	32,751,890.35	32,423,465.94	32,996,204.30	33,604,656.37	66,321,289.36	41,911,496.00	41,042,283.00	37,501,858.00	36,522,534.00	38,435,294.00
Total District-Wide	\$ 32,751,890.35	\$ 32,423,465.94	\$ 32,996,204.30	\$ 33,604,656.37	\$ 66,321,289.36	\$ 41,911,496.00	\$ 41,042,283.00	\$ 37,501,858.00	\$ 36,522,534.00	\$ 38,435,294.00
Change in Net Position:										
Governmental Activities	\$ 2,579,887.29	\$ (2,366,516.92)	\$ (2,514,043.28)	\$ (1,646,362.72)	\$ 30,708,338.54	\$ (1,590,989.00)	\$ (20,386.00)	\$ 2,132,772.00	\$ (350,786.00)	\$ 2,713,292.00
Business-Type Activities	153,087.35	(26,240.73)	(37,921.38)	(273,623.56)	(91,170.09)	155,122.00	(214,953.00)	(201,123.00)	32,401.00	(123,584.00)
Total District	\$ 2,732,974.64	\$ (2,392,757.65)	\$ (2,551,964.66)	\$ (1,919,986.28)	\$ 30,617,168.45	\$ (1,435,867.00)	\$ (235,339.00)	\$ 1,931,649.00	\$ (318,385.00)	\$ 2,589,708.00

Source: CAFR Schedule A-2

KEANSBURG SCHOOL DISTRICT
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
UNAUDITED

	2021	2019	2018	2017	2016	2015	2014	2013	2012	2011
FISCAL YEAR ENDING JUNE 30,										
General Fund:										
Restricted	\$ 3,048,904.29	\$ 612,757.00	\$ 1,047,444.32	\$ 2,808,445.95	\$ 3,755,708.62	\$ 4,152,354.00	\$ 5,237,912.00	\$ 6,019,554.00	\$ 6,155,752.00	\$ 8,938,216.00
Assigned	30,646.00	367,145.00	-	171,394.38	-	-	-	-	-	-
Unassigned	(1,264,824.92)	(2,384,715.20)	(1,388,401.26)	(1,729,659.97)	(1,738,515.44)	-	-	-	-	-
Unreserved	-	-	-	-	(872,437.00)	(920,995.00)	(927,110.00)	(920,995.00)	(766,508.00)	(819,722.00)
Total General Fund	\$ 1,814,725.37	\$ (1,404,813.20)	\$ (340,956.94)	\$ 1,250,180.36	\$ 2,017,193.18	\$ 3,279,917.00	\$ 4,310,802.00	\$ 5,098,559.00	\$ 5,389,244.00	\$ 8,118,494.00
All Other Governmental Funds:										
Restricted	\$ 141,089.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned, Reported in:										
Special Revenue Fund	(152,171.81)	(273,775.00)	(282,948.00)	(280,016.00)	(274,927.80)	-	-	-	-	-
Total All Other Governmental Funds	\$ (11,082.45)	\$ (273,775.00)	\$ (282,948.00)	\$ (280,016.00)	\$ (274,927.80)	\$ -	\$ -	\$ -	\$ -	\$ -

Source: CAFR Schedule B-1

KEANSBURG SCHOOL DISTRICT
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
 UNAUDITED

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues										
Tax Levy	\$ 5,524,990.00	\$ 5,269,598.00	\$ 5,166,272.00	\$ 5,015,919.50	\$ 4,965,660.00	\$ 4,868,294.00	\$ 4,772,838.00	\$ 4,691,805.00	\$ 4,889,680.00	\$ 4,384,433.00
Tuition Charges				8,688.76	11,526.00					
Miscellaneous	240,026.64	84,848.59	240,919.63	251,126.46	271,734.08	308,496.00	382,205.00	447,965.00	269,258.00	370,688.00
State Sources	36,883,326.46	35,578,257.07	36,063,883.96	35,940,939.74	35,088,297.71	34,682,472.00	34,423,568.00	35,405,537.00	33,642,654.00	31,150,569.00
Federal Sources	2,879,029.95	2,298,740.66	2,361,370.89	2,208,293.06	2,529,559.27	2,022,610.00	2,579,124.00	2,910,303.00	2,550,972.00	1,094,971.00
Total Revenues	45,527,373.05	43,231,444.32	43,832,446.48	43,424,967.52	42,866,777.06	41,881,872.00	42,157,735.00	43,455,610.00	41,352,564.00	37,000,661.00
Expenditures										
Instruction:										
Regular Instruction	9,939,692.75	10,228,543.77	11,105,685.44	11,038,860.11	11,262,222.24	8,780,005.00	8,135,158.00	7,792,124.00	8,174,950.00	8,286,303.00
Special Education Instruction	4,124,962.01	4,343,990.39	4,262,583.79	4,008,952.38	4,121,280.47	3,655,883.00	3,741,546.00	3,971,932.00	4,234,916.00	4,299,689.00
Other Instruction	1,374,656.21	1,723,652.25	1,780,690.22	2,425,781.32	1,686,667.59	1,798,314.00	1,654,932.00	1,526,817.00	1,639,990.00	1,739,483.00
Support Services:										
Tuition	3,081,445.05	2,728,812.76	2,787,144.02	2,582,809.40	2,099,624.02	2,201,253.00	2,509,963.00	2,350,691.00	2,830,436.00	2,776,661.00
Attendance & Social Work Services	65,768.50	143,201.60	139,148.40	132,174.00	-	-	-	-	-	-
Health Services	387,843.39	408,002.30	550,821.23	495,317.07	510,061.87	469,494.00	496,978.00	434,111.00	418,953.00	401,685.00
Student & Instruction Related Services	5,560,472.37	5,363,323.75	6,011,438.53	6,274,893.92	6,339,468.68	2,117,535.00	2,050,523.00	2,129,771.00	2,150,027.00	1,843,800.00
Instructional Staff	-	-	-	-	-	930,586.00	906,913.00	790,182.00	876,449.00	737,396.00
Education Media/Library	-	-	-	-	-	955,281.00	929,549.00	627,480.00	576,284.00	480,852.00
Attendance & Social Work Services	-	-	-	-	-	188,743.00	194,162.00	176,945.00	132,684.00	99,843.00
Other Administrative Services	481,048.37	539,684.31	598,572.02	611,645.47	675,225.09	648,206.00	653,703.00	611,635.00	666,530.00	605,965.00
Central Services	344,905.72	363,940.21	387,422.99	429,516.06	332,537.37	646,081.00	899,472.00	764,594.00	614,079.00	471,158.00
Business & Other Support Services	-	-	-	-	-	368,582.00	426,400.00	488,516.00	544,485.00	591,348.00
Administration Information	-	-	-	-	-	-	-	-	-	-
Technology Services	-	-	-	-	1,595.97	-	-	-	-	-
School Administrative Services	971,550.61	977,607.52	1,137,424.88	1,092,801.99	1,080,308.41	1,130,814.00	991,190.00	973,052.00	927,481.00	987,417.00
Plant Operations & Maintenance	2,921,627.86	3,434,028.34	3,635,258.32	3,596,055.50	3,781,263.60	3,327,095.00	3,065,201.00	3,594,716.00	4,021,887.00	3,022,529.00
Pupil Transportation	1,432,143.80	2,174,634.81	1,952,074.01	1,740,412.72	1,737,319.74	1,325,581.00	1,388,622.00	1,296,582.00	1,490,025.00	1,173,766.00
Unallocated Benefits	11,381,204.73	11,665,366.57	11,035,396.30	9,605,669.10	9,015,315.08	4,884,718.00	4,458,449.00	4,589,951.00	5,038,843.00	4,773,491.00
On-Behalf - Pension	-	-	-	-	-	2,852,837.00	2,351,738.00	1,821,674.00	1,260,490.00	1,750,895.00
Reimbursed Social Security	-	-	-	-	-	1,223,751.00	1,137,055.00	1,158,592.00	1,268,608.00	1,212,334.00
Capital Outlay	257,132.50	110,558.82	187,329.40	636,740.96	261,018.34	399,702.00	1,978,971.00	1,091,058.00	1,938,432.00	584,752.00
Transfer to Charter School	50,873.00	43,326.00	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	5,152,639.00	5,785,241.00	6,079,570.00	5,495,371.00	4,916,358.00
Debt Service:										
Principal & Interest	-	-	-	-	-	-	-	901,763	937,444	966,844
Total Expenditures	42,375,326.87	44,248,673.40	45,570,989.55	44,671,630.00	42,903,908.47	43,057,100.00	43,755,766.00	43,171,756.00	45,238,364.00	41,722,569.00
Other Financing Sources/(Uses):										
Capital Leases (Nonbudgeted)	244,438.50	84,545.82	179,473.77	474,558.46	-	-	-	-	-	-
Transfers	(67,660.78)	(122,000.00)	(35,000.00)	-	(26,290.90)	(248,575.00)	(233,328.00)	(157,471.00)	(104,408.00)	-
Total Other Financing Sources/(Uses)	176,777.72	(37,454.18)	144,473.77	474,558.46	(26,290.90)	(248,575.00)	(233,328.00)	(157,471.00)	(104,408.00)	-
Net Change in Fund Balances	\$ 3,328,823.90	\$ (1,054,683.26)	\$ (1,594,069.30)	\$ (772,104.02)	\$ (63,422.31)	\$ (1,423,803.00)	\$ (1,831,359.00)	\$ 126,385.00	\$ (3,990,208.00)	\$ (4,721,908.00)

Source: CAFR Schedule B-2

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

FISCAL YEAR ENDING <u>JUNE 30,</u>	INTEREST ON <u>INVESTMENTS</u>	<u>TUITION</u>	PRIOR YEAR <u>REFUND</u>	<u>MISCELLANEOUS</u>	<u>TOTAL</u>
2021	\$ -	\$ -	\$ -	\$ 119,502.38	\$ 119,502.38
2020	12,902.35	-	-	59,926.74	72,829.09
2019	22,599.88	-	-	217,569.75	240,169.63
2018	13,027.05	-	-	225,834.47	238,861.52
2017	5,446.89	11,526.00	12,675.46	226,618.63	256,266.98
2016	2,391.00	24,685	41,292.00	137,007.00	205,375.00
2015	629.00	55,998	55,659.00	57,498.00	169,784.00
2014	35.00	125,626	-	287,006.00	412,667.00
2013	1,090.00	40,093	-	201,581.00	242,764.00
2012	1,161.00	-	-	369,527.00	370,688.00
Total	<u>\$ 59,282.17</u>	<u>\$ 257,928.00</u>	<u>\$ 109,626.46</u>	<u>\$ 1,902,070.97</u>	<u>\$ 2,328,907.60</u>

Source: District Records

Revenue Capacity Information

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

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EXHIBIT J-6

KEANSBURG SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY,
 LAST TEN FISCAL YEARS
 UNAUDITED

FISCAL YEAR ENDED JUNE 30,	NET ASSESSED VALUATIONS TAXABLE	ESTIMATED FULL CASH VALUATIONS	PERCENTAGE OF ASSESSED TO ESTIMATED FULL CASH VALUATIONS
2021 (r) \$	649,031,974.00	\$ 645,341,726.00	100.57%
2020	475,451,618.00	595,976,916.00	79.78%
2019	465,624,883.00	551,134,463.00	84.48%
2018	452,848,272.00	518,180,392.00	87.39%
2017	454,765,200.00	505,070,191.00	90.04%
2016	465,371,800.00	514,052,579.00	90.53%
2015	478,094,196.00	523,447,123.00	91.34%
2014	493,320,899.00	544,617,748.00	90.58%
2013	485,659,140.00	536,240,248.00	90.57%
2012	516,416,913.00	582,947,808.00	88.59%

Source: Monmouth County Board of Taxation

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

a. Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

b. Tax rates are per \$100

(r) - Revaluation

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

UNAUDITED

FISCAL YEAR ENDED JUNE 30,	SCHOOL DISTRICT DIRECT RATE		OVERLAPPING RATES		TOTAL DIRECT AND OVERLAPPING TAX RATE
	BASIC RATE	GENERAL OBLIGATION DEBT SERVICE	TOTAL DIRECT	BOROUGH OF KEANSBURG MONMOUTH COUNTY	
2021 (r)	0.897	-	0.897	1.901	3.076
2020	1.114	-	1.114	2.534	4.007
2019	1.132	-	1.132	2.485	3.959
2018	1.141	-	1.141	2.425	3.909
2017	1.102	-	1.102	2.365	3.795
2016	1.056	-	1.056	2.258	3.646
2015	1.010	-	1.010	2.150	3.500
2014	0.960	-	0.960	2.100	3.410
2013	0.990	-	0.990	2.050	3.380
2012	0.940	-	0.940	2.010	3.310

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

(r) - Revaluation

**KEANSBURG SCHOOL DISTRICT
PRINCIPAL PROPERTY TAX PAYERS,
CURRENT YEAR AND NINE YEARS AGO
UNAUDITED**

	2021		
Taxpayer	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE

DATA NOT AVAILABLE

	\$ -	-
Total		

	2012		
Taxpayer	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE

DATA NOT AVAILABLE

	\$ -	-
Total		

Source: Municipal Tax Assessor

**KEANSBURG SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
UNAUDITED**

FISCAL YEAR ENDED JUNE 30,	TAXES LEVIED FOR THE FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS
		AMOUNT	PERCENTAGE OF LEVY	
2021	\$ 5,524,990.00	\$ 5,524,990.00	100.00%	\$ -
2020	5,269,598.00	5,269,598.00	100.00%	-
2019	5,166,272.00	5,166,272.00	100.00%	-
2018	5,015,919.50	5,015,919.50	100.00%	-
2017	4,965,660.00	4,965,660.00	100.00%	-
2016	4,868,294.00	4,868,294.00	100.00%	-
2015	4,772,838.00	4,772,838.00	100.00%	-
2014	4,691,805.00	4,691,805.00	100.00%	-
2013	4,889,680.00	4,889,680.00	100.00%	-
2012	4,852,384.00	4,852,384.00	100.00%	-

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

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

Debt Capacity Information

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

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**KEANSBURG SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
UNAUDITED**

FISCAL YEAR ENDED JUNE 30,	GOVERNMENTAL ACTIVITIES		TOTAL DISTRICT	PERCENTAGE OF PERSONAL INCOME		PER CAPITA
	GENERAL OBLIGATION BONDS	CAPITAL LEASES		PERSONAL INCOME	PER CAPITA	
2021	\$ -	\$ 241,209.13	\$ 241,209.13	0.03%	\$ 25	
2020	-	240,428.95	240,428.95	0.03%	25	
2019	-	370,728.74	370,728.74	0.05%	38	
2018	-	525,696.30	525,696.30	0.07%	54	
2017	-	637,201.87	637,201.87	0.09%	65	
2016	-	1,113,174.00	1,113,174.00	0.17%	114	
2015	-	1,747,327.00	1,747,327.00	0.28%	178	
2014	-	1,723,363.00	1,723,363.00	0.27%	173	
2013	865,000.00	939,780.00	1,804,780.00	0.30%	94	
2012	1,730,000.00	112,109.00	1,842,109.00	0.32%	11	

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

**KEANSBURG SCHOOL DISTRICT
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
UNAUDITED**

FISCAL YEAR ENDED JUNE 30,	ESTIMATED SCHOOL DISTRICT POPULATION	NET ASSESSED VALUATION TAXABLE	NET GENERAL BONDED DEBT OUTSTANDING	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PER CAPITA
2021	9,614				
2020	9,639	\$ -	\$ -	-	-
2019	9,705	-	-	-	-
2018	9,733	-	-	-	-
2017	9,778	-	-	-	-
2016	9,789	-	-	-	-
2015	9,814	-	-	-	-
2014	9,966	-	-	-	-
2013	9,988	-	865,000.00	-	87
2012	10,032	-	1,730,000.00	-	172

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

See Exhibit J-6 for property tax data.

Population data can be found in Exhibit J-14.

* 2010 Census

**KEANSBURG SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2020
UNAUDITED**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
Borough of Keansburg	\$ 15,987,976.21	100.00%	\$ 15,987,976.21
Other Debt:			
County of Monmouth - Borough's Share (%)	1,283,315,000.00	0.49%	<u>6,320,065.11</u>
Subtotal, Overlapping Debt			<u>22,308,041.32</u>
Total Direct & Overlapping Debt			<u><u>\$ 22,308,041.32</u></u>

Sources: Monmouth County Office of the Treasurer, Borough of Keansburg, Borough of Keansburg Housing Authority

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 Keansburg. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

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

KEANSBURG SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS
 (Dollars in Thousands)
 UNAUDITED

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Debt Limit	\$ 23,495,814.60	\$ 21,856,800.32	\$ 21,242,371.90	\$ 19,163,088.87	\$ 20,869,383.00	\$ 21,473,870.00	\$ 22,977,830.00	\$ 28,066,336.00	\$ 30,547,704.00	\$ 31,978,239.00
Total Net Debt Applicable to Limit	-	-	-	-	-	-	865,000.00	1,730,000.00	2,590,000.00	3,460,000.00
Legal Debt Margin	\$ 23,495,814.60	\$ 21,856,800.32	\$ 21,242,371.90	\$ 19,163,088.87	\$ 20,869,383.00	\$ 21,473,870.00	\$ 22,112,830.00	\$ 26,336,336.00	\$ 27,957,704.00	\$ 28,518,239.00
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	-	-	-	-	-	0.00%	3.76%	6.16%	8.48%	10.82%

Legal Debt Margin Calculation for Fiscal Year 2020

	Equalized Valuation Basis
Average Equalized Valuation of Taxable Property	\$ 642,571,622.00
Debt Limit (4% of Average Equalization Value)	\$ 583,631,414.00
Legal Debt Margin	\$ 535,983,059.00
	\$ 1,762,186,095.00
	\$ 587,395,365.00
	\$ 23,495,814.60
	\$ 23,495,814.60

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

Demographic and Economic Information

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

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

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**KEANSBURG SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
UNAUDITED**

YEAR	POPULATION (a)	PER CAPITA PERSONAL INCOME (c)	UNEMPLOYMENT RATE (d)
2021	9,614	\$ 82,551	12.40%
2020	9,639	79,471	4.80%
2019	9,705	75,916	5.30%
2018	9,733	73,071	5.90%
2017	9,778	70,678	5.90%
2016	9,789	67,392	6.90%
2015	9,814	63,883	8.40%
2014	9,966	63,110	10.00%
2013	9,988	60,620	15.10%
2012	10,032	57,528	14.50%

* 2010 Census

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

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

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

c Per capita personal income by county estimated based upon the 2010 Census published by the US Bureau of Economic Analysis.

**KEANSBURG SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
UNAUDITED**

	2021	
EMPLOYEES		RANK

DATA NOT AVAILABLE

Total	-	
-------	---	--

	2012	
EMPLOYEES		RANK
		PERCENTAGE OF TOTAL EMPLOYMENT

DATA NOT AVAILABLE

Total	-	-
Total Employment - 2009 (Estimated)	-	

Source: Monmouth County Department of Economic Development and Tourism;
The Borough of Keansburg, Official Statements

Operating Information

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

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

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Instruction:										
Regular	124	124	118	145	151	149	152	161	163	155
Special Education	59	59	72	80	83	83	81	91	93	87
Other Special Instruction	13	13	14	4	5	5	5	15	13	15
Support Services:										
Student & Instruction Related Services	90	90	62	59	61	61	64	48	50	50
General Administration	27	27	16	15	15	15	14	13	16	14
Central Services	4	4	4	4	3	3	3	3	3	3
Administrative Information Technology	3	3	-	5	4	4	4	5	6	6
Plant Operations & Maintenance	1	1	1	1	1	1	1	1	1	1
Pupil Transportation	-	-	3	5	5	5	5	5	8	3
Total	321	321	290	318	328	326	329	342	353	334

Source: District Personnel Records

KEANSBURG SCHOOL DISTRICT
 OPERATING STATISTICS
 LAST TEN FISCAL YEARS
 UNAUDITED

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES (a)	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF (b)	AVERAGE DAILY ENROLLMENT (ADE) (c)	AVERAGE DAILY ATTENDANCE (ADA) (c)	% CHANGE IN AVERAGE DAILY ENROLLMENT	STUDENT ATTENDANCE PERCENTAGE
2021	1,554	\$ 30,480,224.57	\$ 19,614.04	-9.76%	196	1,619.20	1,537.80	2.55%	94.97%
2020	1,653	34,632,533.53	20,951.32	-5.68%	196	1,619.20	1,537.80	6.53%	94.97%
2019	1,569	34,529,289.00	22,007.20	-0.93%	204	1,591.39	1,464.80	4.70%	92.05%
2018	1,603	34,843,488.85	21,736.42	-12.08%	229	1,579.00	1,452.00	5.06%	91.96%
2017	1,521	33,787,612.98	22,214.08	-10.15%	332	1,520.00	1,415.00	1.13%	93.09%
2016	1,527	37,753,334.00	24,723.86	-0.88%	326	1,503.00	1,409.00	-2.15%	93.75%
2015	1,478	36,866,557.00	24,943.54	13.58%	329	1,536.00	1,384.00	-4.89%	90.10%
2014	1,593	34,985,423.00	21,961.97	-2.76%	342	1,615.00	1,444.00	-3.87%	89.41%
2013	1,637	36,971,525.00	22,584.93	9.98%	350	1,680.00	1,539.00	2.56%	91.61%
2012	1,717	35,260,615.00	20,536.18	7.74%	339	1,638.00	1,489.00	-10.88%	90.90%

Sources: District records

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

a Operating expenditures equal total expenditures less debt service, capital outlay, and on-behalf TPAF

Pension and reimbursed TPAF social security contributions. J-4

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

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

d Pupil/Teacher ratio was obtained from the Comparative Spending Guide

**KEANSBURG SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
UNAUDITED**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>DISTRICT BUILDINGS</u>										
Elementary School - Caruso										
Square Feet	138,285	138,285	138,285	138,285	138,285	138,285	117,805	117,805	117,805	117,805
Capacity (Students)	881	881	881	881	881	881	881	881	881	881
Enrollment	N/A	747	691	560	730	730	774	752	874	836
Middle School - Bolger										
Square Feet	103,910	103,910	103,910	103,910	103,910	103,910	103,910	103,910	103,910	103,910
Capacity (Students)	648	648	648	648	648	648	648	648	648	648
Enrollment	N/A	336	319	431	416	416	370	414	437	430
High School - Keansburg										
Square Feet	102,560	102,560	102,560	102,560	102,560	102,560	102,560	102,560	102,560	102,560
Capacity (Students)	576	576	576	576	576	576	576	576	576	576
Enrollment	N/A	368	339	369	381	381	364	379	389	396
Leased - PreK										
Square Feet	99,576	99,576	99,576	99,576	99,576	99,576	99,576	99,576	99,576	99,576
Capacity (Students)	-	-	-	-	-	-	-	-	-	-
Enrollment	N/A	202	-	-	-	-	-	-	-	-

Number of Schools at June 30, 2021:

- Elementary - Caruso = 1
- Middle School - Bolger = 1
- High School - Keansburg = 1
- Leased - PreK = 1

Source: District Facilities Office, District Records

Note: Year of original construction is shown in parentheses. Increases in square footage and capacity are the result of additions. Enrollment is based on the annual October district count.

KEANSBURG SCHOOL DISTRICT
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS
UNAUDITED

SCHOOL FACILITIES	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Keansburg High School	\$ 435,129.66	\$ 350,537.57	\$ 404,549.51	\$ 422,732.89	\$ 490,654.46	\$ 523,184.00	\$ 290,115.00	\$ 433,784.00	\$ 1,197,749.00	\$ 695,986.00
Joseph C. Caruso Elementary School	44,155.53	35,571.41	41,052.36	42,897.55	49,790.01	53,091.00	293,934.00	147,125.00	107,299.00	100,284.00
Port Monmouth Road Elementary School	164,884.42	132,829.80	153,296.63	160,186.89	185,924.53	198,251.00	98,397.00	274,037.00	212,081.00	216,733.00
Joseph R. Bolger Middle School	224,029.59	180,476.76	208,285.19	217,647.03	252,616.94	269,365.00	183,277.00	439,493.00	510,446.00	412,860.00
Grand Total	\$ 868,199.20	\$ 699,415.54	\$ 807,183.69	\$ 843,464.36	\$ 978,985.94	\$ 1,043,891.00	\$ 865,723.00	\$ 1,294,439.00	\$ 2,027,575.00	\$ 1,425,863.00

Source: District Records

**KEANSBURG SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2021
UNAUDITED**

	COVERAGE	DEDUCTIBLE
Commercial Package Policy - New Jersey Schools Insurance Group (NJSIG)		
Real & Personal Property (per occurrence)	\$500,000,000	\$5,000
Blanket Extra Expense	50,000,000	5,000
Blanket Valuable Paper & Records	10,000,000	5,000
Demolition & Increased Cost of Construction	25,000,000	
Loss of Business Income/Tuition	30,000	
Limited Builders Risk	10,000,000	
Fire Dept. Service Charge	10,000	
Arson Reward	10,000	
Pollution Cleanup & Removal	250,000	
Flood/Earthq		
Flood Zone A & V	25,000,000	500,000
All Other Flood Zones	75,000,000	10,000
Earthquake	50,000,000	5,000
Terrorism	1,000,000	
Electronic		
Blanket	2,250,000	1,000
Flood (Deductible for Zone A & Z)		500,000
		10,000
Equipment		
Combined Single Limit/Accident for Property Damage & Business Income	100,000,000	5,000
Property Damage	Included	
Off Premises Property Damage	1,000,000	5,000
Extra Expense	10,000,000	5,000
Service Interruption	10,000,000	5,000
Perishable Goods	1,000,000	5,000
Data Restoration	1,000,000	5,000
Demolition	1,000,000	5,000
Ordinance or Law	1,000,000	5,000
Expediting Expense	1,000,000	5,000
Hazardous Substances	1,000,000	5,000
Newly Acquired Locations - 120 Days Notice	1,000,000	5,000
Crime		
Public	250,000	1,000
Theft,	25,000	500
Forgery or	250,000	1,000
Computer	25,000	500
Public		
Board	257,000	1,000
Board	257,000	1,000
General		
Bodily	11,000,000	
Products	11,000,000	
Sexual	11,000,000	
Personal	11,000,000	
Employee	11,000,000	1,000
Premises	\$10,000 per accident	
	\$5,000 per person	
Terrorism	1,000,000	
Automotive		
Bodily	11,000,000	1,000
Personal	250,000	1,000

**KEANSBURG SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2021
UNAUDITED**

	COVERAGE	DEDUCTIBLE
Medical	10,000	
Underinsu	1,000,000	
Terrorism	1,000,000	
Garagekee	Included	
School Leaders Errors & Omissions		
Coverage A - protection againsts "loss"/Wrongful Acts	11,000,000	5,000
Coverage B - defense costs for specific administrative actions	\$100,000/claim \$300,000/agg	5,000 5,000
Retro Date	7/1/1986	
Workers' Compensation		
Part One	Statutory	
Part Two		
Bodily Injury by Accident	2,000,000	
Bodily Injury by Disease	2,000,000	
Student/Athletic Volunteer Accident		
All School - US Fire Ins. Co.	25,000	-
Excess Coverage - Medical Expense benefits - National Union Fire Ins. Co	7,500,000	25,000
Volunteer Workers	25,000	1,000

SINGLE AUDIT SECTION

Fourth Section

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EXHIBIT K-1

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

Honorable President and Members
of the Board of Education
Keansburg School District
County of Monmouth
Keansburg, New Jersey 07734

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 Keansburg Public School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Keansburg School District's basic financial statements, and have issued our report thereon dated April 5, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Keansburg 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 Keansburg School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Finding No.'s 2021-001 and 2021-002 to be material weaknesses.

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. We consider the deficiencies described in the accompany schedule of findings and questioned costs as Finding No.'s 2021-003, 2021-004 and 2021-005 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey as Finding No.'s 2021-001 through 2021-005.

School District's Response to Findings

The 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.

Jerry Conaty
Certified Public Accountant
Public School Accountant, No. 2470

Red Bank, New Jersey
April 5, 2022



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
Keansburg School District
County of Monmouth
Keansburg, New Jersey 07734

Report on Compliance for Each Major Federal and State Program

We have audited the Keansburg 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, 2021. The Keansburg 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 Keansburg 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 Keansburg 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, 2021.

Report on Internal Control Over Compliance

Management of the Keansburg 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 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 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned cost as Finding No.'s 2021-005, 2021-006 and 2021-007 to be significant deficiencies.

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 School District's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The School District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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.

Jerry Conaty
Certified Public Accountant
Public School Accountant, No. 2470

Red Bank, New Jersey
April 5, 2022

KEANSBURG SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

FEDERAL CRANTOR PASS THROUGH CRANTOR PROGRAM TITLE OR CLUSTER	FEDERAL CFDA NUMBER	FEDERAL IDENTIFICATION NUMBER	PASS THROUGH ENTITY NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD	BALANCE JUNE 30, 2020	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	UNEARNED REVENUE	BALANCE, JUNE 30, 2021 (ACCOUNTS RECEIVABLE)	DU E TO GRANTOR
U.S. Department of Health and Human Services Passed Through New Jersey Department of Human Services: Medicaid Cluster: Medical Assistance Program (SEMI)	93.778	2005NJSMAP	100-054-7540-211	\$ 69,575.56	7/1/20-6/30/21	-	-	69,575.56	(69,575.56)	-	-	-	-
Total U.S. Department of Health and Human Services								69,575.56	(69,575.56)				
U.S. Department of Treasury Passed Through New Jersey Department of Education: Digital Divide	21.019	8425D200027	100-5120-034-516	65,108.33	7/1/20-10/31/20	-	-	65,109.00	(65,108.33)	-	0.67	-	-
Total U.S. Department of Treasury								65,109.00	(65,108.33)		0.67		
U.S. Department of Education Passed Through New Jersey Department of Education: Elementary and Secondary Act	84.010	S010A200030	100-034-5064-194	1,144,652.00	7/1/20-9/30/21	-	-	3,203.98	(1,087,257.86)	-	-	(1,084,053.88)	-
Title 1 - Part A	84.010	S010A190030	100-034-5064-194	119,442.00	7/1/19-9/30/20	(12,642.02)	-	126,427.02	-	-	-	-	-
Title 1 - Part A	84.010	S010A200030	100-034-5064-194	27,462.00	7/1/20-9/30/21	(12,642.02)	-	129,631.00	(1,087,257.86)	-	-	(1,084,053.88)	-
Title 1 - Reallocated	84.010	S010A190030	100-034-5064-194	18,803.00	7/1/19-9/30/20	(8,672.00)	-	8,672.00	(27,462.00)	-	-	(27,462.00)	-
Title 1 - SIA	84.010	S010A200030	100-034-5064-194	171,900.00	7/1/20-9/30/21	(8,672.00)	-	8,672.00	(27,462.00)	-	-	(27,462.00)	-
Title 1 - SIA	84.010	S010A190030	100-034-5064-194	18,803.00	7/1/19-9/30/20	(86,876.00)	-	86,876.00	(170,663.99)	-	-	(170,663.99)	-
Title 1 - SIA	84.010	S010A200030	100-034-5064-194	18,803.00	7/1/19-9/30/20	(86,876.00)	-	86,876.00	(170,663.99)	-	-	(170,663.99)	-
Title II - Part A, Supporting Effective Instruction	84.367	S367A190029	100-034-5065-290	100,799.00	7/1/19-9/30/20	(802.00)	-	-	-	-	-	(802.00)	-
21st Century Grant:													
21st Century Community Learning Centers	84.287	20E00067	Unavailable	350,000.00	9/1/20-8/31/21	-	-	92,396.47	(170,230.70)	-	-	(77,834.23)	-
21st Century Community Learning Centers	84.287	19E00067	Unavailable	350,000.00	7/1/19-6/30/20	(160,324.79)	-	160,324.79	-	-	-	-	-
21st Century Community Learning Centers	84.287	18E00067	Unavailable	375,000.00	7/1/18-6/30/19	(7,532.46)	-	87,645.74	(80,019.28)	-	94.00	-	-
21st Century Community Learning Centers	84.287	18E00067	Unavailable	375,000.00	7/1/18-6/30/19	(167,857.25)	-	340,367.00	(250,249.98)	-	94.00	(77,834.23)	-
CARES Emergency Relief Grant	84.425D	S425D200027	Unavailable	785,791.00	3/13/20-9/30/22	(136,752.03)	-	388,863.00	(458,588.18)	-	-	(206,477.21)	-
Covid Relief Grant	84.425D	S425D210027	Unavailable	3,470,907.00	3/13/20-9/30/23	(136,752.03)	-	536,607.64	(602,682.48)	-	-	(206,477.21)	-
Perkins Secondary Grant	84.048A	V048A200030	Unavailable	18,768.00	7/1/20-6/30/21	-	-	10,658.00	(16,344.03)	-	-	(5,686.03)	-
Special Education Cluster:													
LD.E.A. Part B	84.027	H027A210100	100-034-5065-016	595,747.00	7/1/20-6/30/21	-	-	316,982.99	(573,364.72)	-	-	(256,381.73)	-
LD.E.A. Part B	84.027	H027A201000	100-034-5065-016	565,894.00	7/1/19-6/30/20	(10,078.01)	-	10,078.01	-	-	-	-	-
LD.E.A. Part B - Discretionary Administration													
LD.E.A. Part B - Discretionary Administration													
LD.E.A. Part B - Discretionary Administration													
LD.E.A. Preschool	84.173	H173A210114	100-034-5065-020	16,321.00	7/1/20-6/30/21	-	-	16,321.00	(16,321.00)	-	-	-	-
Total Special Education Cluster													
Total U.S. Department of Education								343,382.00	(589,685.72)		24,294.00	(256,381.73)	
Total U.S. Department of Agriculture Passed Through New Jersey Department of Agriculture: Child Nutrition Cluster: School Breakfast Program	10.553	201NJ304N1099	100-010-3350-028	4,367.00	7/1/20-6/30/21	-	-	4,367.00	(4,367.00)	-	-	-	-
National School Lunch Program	10.555	201NJ304N1099	100-010-3350-028	-	7/1/19-6/30/20	-	-	6,808.55	-	-	-	-	-
COVID-19 National School Lunch Program	10.555	201NJ304N1100	100-010-3350-029	564,318.60	7/1/19-6/30/21	(6,808.55)	-	138.95	-	-	-	-	-
National School Lunch Program	10.555	191NJ304N1099	100-010-3350-028	564,318.60	7/1/19-6/30/20	(138.95)	-	10,020.42	(10,020.42)	-	-	-	-
Food Distribution Program (Noncash Assistance)	10.555	201NJ304N1099	Unavailable	10,020.42	7/1/19-6/30/20	(6,947.50)	-	16,967.92	(10,020.42)	-	-	-	-
Summer Food Service Program - Food	10.559	211NJ304N1099	100-010-3350-028	739,701.04	7/1/20-6/30/21	-	-	662,557.18	(739,701.04)	-	-	(77,143.86)	-
Summer Food Service Program - Admin	10.559	211NJ304N1099	100-010-3350-028	61,977.38	7/1/20-6/30/21	-	-	55,507.48	(61,977.38)	-	-	(6,469.90)	-
Summer Food Service Program - CARES	10.559	211NJ304N1099	100-010-3350-028	62,238.06	7/1/20-6/30/21	-	-	55,507.48	(62,238.06)	-	-	(6,730.58)	-
Total Child Nutrition Cluster													
Total Child Nutrition Cluster													
Total U.S. Department of Agriculture								794,907.06	(878,303.90)			(90,344.34)	
Total Expenditures of Federal Awards								\$ 2,385,785.26	\$ (3,527,333.85)		\$ 28,039.01	\$ (1,919,705.41)	\$

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

KEANSBURG SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2021

STATE GRANTOR/ PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE JUNE 30, 2020	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	UNEARNED REVENUE	BALANCE, JUNE 30, 2021		MEMO CUMULATIVE TOTAL EXPENDITURES
										(ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
New Jersey Department of Education:												
General Fund:												
State Aid Public:												
Special Education Categorical Aid	495-034-5120-089	\$ 1,023,215.00	7/1/20-6/30/21	-	-	\$ 1,023,215.00	\$ (1,023,215.00)	\$ -	\$ -	\$ -	\$ -	\$ 102,095.00
Security Aid	495-034-5120-084	535,157.00	7/1/20-6/30/21	-	-	535,157.00	(535,157.00)	-	-	-	-	53,397.00
Adjustment Aid	495-034-5120-085	7,243,248.00	7/1/20-6/30/21	-	-	7,243,248.00	(7,243,248.00)	-	-	-	-	722,718.00
Equalization Aid	495-034-5120-078	16,973,265.00	7/1/20-6/30/21	-	-	16,973,265.00	(16,973,265.00)	-	-	-	-	1,695,561.00
Total State Aid Public												
Transportation Aid	495-034-5120-014	334,763.00	7/1/20-6/30/21	-	-	334,763.00	(334,763.00)	-	-	-	-	2,571,771.00
Extraordinary Aid	495-034-5120-044	205,453.00	7/1/20-6/30/21	-	-	205,453.00	(205,453.00)	-	-	-	-	33,402.00
Securing Our Children's Future Bond Act	495-034-5120-044	254,950.00	7/1/19-6/30/20	(254,950.00)	-	-	-	-	-	(205,453.00)	-	205,453.00
Reimbursed TPAF Social Security Contributions	Not Available	79,475.00	7/1/20-6/30/21	-	-	-	(79,475.00)	-	-	-	-	-
TPAF - Post Retirement	495-034-5094-003	1,120,725.12	7/1/20-6/30/21	(59,732.77)	-	1,120,725.12	(1,120,725.12)	-	-	(79,475.00)	-	79,475.00
Medical (Noncash Assistance)	495-034-5094-001	1,467,115.00	7/1/20-6/30/21	-	-	1,467,115.00	(1,467,115.00)	-	-	-	-	1,467,115.00
TPAF - Pension	495-034-5094-002	4,681,518.00	7/1/20-6/30/21	-	-	4,681,518.00	(4,681,518.00)	-	-	-	-	4,681,518.00
TPAF - Long-Term Disability	495-034-5094-004	2,333.00	7/1/20-6/30/21	-	-	2,333.00	(2,333.00)	-	-	-	-	2,333.00
Total General Fund												
				(314,682.77)	-	33,696,021.89	(33,666,267.12)	-	-	(284,928.00)	-	2,605,173.00
Special Revenue Fund:												
NJ Department of Children and Families:												
Family Friendly Center	FFCE24C	77,361.00	7/1/20-6/30/21	-	223,109.52	77,361.00	(45,426.55)	-	255,043.97	-	-	45,426.55
School Based Youth and Health Services	FFCE24E	320,097.00	7/1/20-6/30/21	(223,109.52)	(223,109.52)	-	(262,639.00)	-	-	(85,598.04)	-	262,639.00
Preschool Education Aid	Unavailable	2,941,620.00	7/1/20-6/30/21	(143,056.04)	143,056.04	320,097.00	-	-	-	-	-	-
Safety Grant	Unavailable	2,737,750.00	7/1/20-6/30/21	-	65,980.00	2,647,458.00	(2,799,629.81)	-	22,220.00	-	-	294,162.00
HD Grant	Unavailable	-	7/1/20-6/30/21	(3,671.00)	(79,696.58)	14,202.53	(12,107.64)	-	349,960.38	(1,576.11)	-	12,107.64
Total Special Revenue Fund												
				156,079.06	(13,716.58)	3,081,838.53	(3,119,803.00)	-	627,724.35	(87,174.15)	-	294,162.00
New Jersey Department of Agriculture:												
Enterprise Fund:												
National School Lunch Program	100-010-3350-023	2,754.48	7/1/20-6/30/21	(2,201.42)	-	2,754.48	(2,754.48)	-	-	-	-	2,754.48
National School Lunch Program	100-010-3350-023	11,365.23	7/1/19-6/30/20	-	-	2,201.42	-	-	-	-	-	-
Total Enterprise Fund												
				(2,201.42)	-	4,955.90	(2,754.48)	-	-	-	-	2,754.48
Total State Financial Assistance												
				\$ (160,805.13)	\$ (13,716.58)	\$ 36,782,816.32	\$ (36,788,824.60)	\$ -	\$ 627,724.35	\$ (372,102.15)	\$ -	\$ 2,899,335.00
State Financial Assistance Programs not Subject to Calculation for Major Program Determination:												
TPAF - Post Retirement	495-034-5094-001	\$ 1,467,115.00	7/1/20-6/30/21	-	-	-	1,467,115.00	-	-	-	-	-
Medical (Noncash Assistance)	495-034-5094-001	4,681,518.00	7/1/20-6/30/21	-	-	-	4,681,518.00	-	-	-	-	-
TPAF - Pension	495-034-5094-002	4,681,518.00	7/1/20-6/30/21	-	-	-	4,681,518.00	-	-	-	-	-
TPAF - Long-Term Disability	495-034-5094-004	2,333.00	7/1/20-6/30/21	-	-	-	2,333.00	-	-	-	-	-
Total State Financial Assistance Subject to Calculation for Major Program Determination												
							\$ (30,637,858.60)					\$ 36,788,824.60

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

KEANSBURG SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2021

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 Keansburg 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, 2021. 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, 2021.

KEANSBURG SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2021 (continued)

Note 3. Relationship to Basic Financial Statements

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

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$(1,123.00) for the general fund and \$98,379.34 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	\$ 69,575.56	\$ 33,665,144.12	\$ 33,734,719.68
Special Revenue Fund	2,809,454.39	3,218,182.34	6,027,636.73
Food Service Fund	878,303.90	2,754.48	881,058.38
Total Awards & Financial Assistance	<u>\$ 3,757,333.85</u>	<u>\$ 36,886,080.94</u>	<u>\$ 40,643,414.79</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 Keansburg School District had no loan balances outstanding at June 30, 2021.

**KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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?	_____ X _____	Yes No
2) Significant deficiency(ies) identified?	_____ X _____	Yes none reported
Noncompliance material to financial statements noted?	_____ X _____	Yes 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>
10.553/10.555/10.559	211NJ304N1099	Child Nutrition Cluster
84.425D	S425D200027	Education Stabilization Fund
21.019	S425D200027	Digital Divide

Dollar threshold used to determine Type A programs	\$ _____	750,000.00
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Auditee qualified as low-risk auditee?	_____ Yes	_____ X _____ No
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**KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section II - Financial Statement Findings

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

Finding 2021-001*

Criteria or Specific Requirement:

N.J.A.C. 6A:23A-6.4 requires that the School District's internal control policies promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies and comply with laws and regulations.

Condition:

During our audit we noted that the School District is not maintaining a complete and accurate general ledger in accordance with accounting principles generally accepted in the United States of America.

Context:

Numerous entries were required to bring the School District's general ledger into compliance at year-end, including misclassification of grant receipts, misposting of State Aid receipts and related adjustments, accrual of year-end receivables, misposting of grant salaries, interfund adjustments recorded in one fund but not the corresponding fund and contributions to Whole School Reform not recorded between the respective funds.

Cause:

Lack of oversight over the financial reporting process.

Effect or Potential Effect:

Failure to maintain a complete and accurate general ledger led to inaccurate financial reporting and overexpenditure of the School District's appropriations.

Recommendation:

That the School District implement internal controls to ensure that a complete and accurate general ledger is maintained and financial reports are reviewed regularly for accuracy.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

Section II - Financial Statement Findings

Finding 2021-002*

Criteria or Specific Requirement:

As a function of effective internal controls, an accurate general ledger should be maintained and cash accounts should be reconciled in accordance with N.J.S.A. 18A:17-9.

Condition:

During our testing it was noted the bank reconciliations were not accurately performed.

Context:

Numerous adjustments were required to correct errors in the School District's bank reconciliations, including transfers recorded in one account but not the corresponding account, outstanding reconciling items that are more than a year old, receivable balances being recorded as reconciling items, and checks issued without sufficient cash in the account.

Cause:

The School District did not properly record activity and failed to monitor cash balances.

Effect or Potential Effect:

Misstatement of cash and potentially over-expending bank accounts.

Recommendation:

That bank reconciliations be completed accurately and timely.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

Section II - Financial Statement Findings

Finding 2021-003*

Criteria or Specific Requirement:

Enterprise Funds are intended to be operated as self-sufficient funds able to generate sufficient revenues to provide for the costs associated with providing goods and services.

Condition:

The Food Service Fund has a deficit net position at June 30, 2021.

Context:

The deficit net position at June 30, 2021 was \$144,388.28.

Cause:

The School District did not routinely review the operations of the Food Service Fund.

Effect or Potential Effect:

Failure to monitor the financial activity of the Food Service Fund could require annual contributions from the School District's General Fund to cover current and future deficits.

Recommendation:

That the School District develop a plan to fund the deficit in the Food Service Fund and monitor the activity to ensure that deficits are avoided in the future.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

Section II - Financial Statement Findings

Finding 2021-004*

Criteria or Specific Requirement:

Accounting principles generally accepted in the United States of America require that complete subledgers be maintained in order to support amounts reflected on the financial statements.

Condition:

During our testing of capital assets it was noted that the school district's records required a significant prior period adjustment to account for unrecorded additions and disposals.

Context:

Lack of oversight over the capital asset ledger.

Cause:

The District had not updated capital assets records and had not has an appraisal done in over 5 years.

Effect or Potential Effect:

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

Recommendation:

That the District have a complete appraisal performed which is then maintained and updated annually.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

**KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section II - Financial Statement Findings

Finding 2021-005*

Criteria or Specific Requirement:

N.J.A.C. 6A:23A-16.10 says that "A school district board of education, charter school or renaissance school project board of trustees shall not incur any obligation or approve any payment in excess of the amount appropriated by the district board of education/board of trustees in the applicable line item account or program category account."

Condition:

The School District over-expended certain line items in its budget.

Context:

The School District over-expended 21 line items by a combined \$844,698.96.

Cause:

School District did not maintain a complete and accurate general ledger leading to over-expenditures to occur when year-end adjustments were made.

Effect or Potential Effect:

The District is not in compliance with State Aid Grant program requirements.

Recommendation:

That the District maintain and complete and accurate general ledger and review line items for potential over-expenditures and have budget transfers approved by the Board of Education prior to committing funds.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

**KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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 2021-005*

Information on the state programs:

495-034-5120-078 – Equalization Aid; 495-034-5120-084 – Security Aid; 495-034-5120-085 – Adjustment Aid; 495-034-5120-089 – Special Education Categorical Aid

Criteria or Specific Requirement:

N.J.A.C. 6A:23A-16.10 says that "A school district board of education, charter school or renaissance school project board of trustees shall not incur any obligation or approve any payment in excess of the amount appropriated by the district board of education/board of trustees in the applicable line item account or program category account."

Condition:

The School District over-expended certain line items in its budget.

Context:

The School District over-expended 21 line items by a combined \$844,698.96.

Cause:

School District did not maintain a complete and accurate general ledger leading to over-expenditures to occur when year-end adjustments were made.

Effect or Potential Effect:

The District is not in compliance with State Aid Grant program requirements.

Recommendation:

That the District maintain and complete and accurate general ledger and review line items for potential over-expenditures and have budget transfers approved by the Board of Education prior to committing funds.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

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

Finding 2021-006*

Information on the state programs:

495-034-5120-078 – Equalization Aid; 495-034-5120-084 – Security Aid; 495-034-5120-085 – Adjustment Aid;
495-034-5120-089 – Special Education Categorical Aid

Criteria or Specific Requirement:

N.J.S.A. 18A:22-8.1 requires Commissioner approval (or Executive County Superintendent as Commissioner’s designee) for line-item transfers from any General Fund appropriation account that on a cumulative basis exceed 10 percent of the amount of the account included in the budget certified for taxes.

Condition:

The School District did not make the necessary transfers to avoid overexpenditures which would have resulted in transfers over 10% and required submission to the Executive County Superintendent.

Context:

Eleven general fund appropriations would have required transfers in excess of 10% to avoid overexpending the line.

Cause:

The School District was not monitoring expenditures and making the necessary transfers to avoid making payments in excess of budgeted appropriations..

Effect or Potential Effect:

The District is not in compliance with State Aid Grant program requirements.

Recommendation:

That monthly and year to date transfer reports be prepared and reviewed regularly and remitted to the Executive County Superintendent to request approval for transfers exceeding the maximum allowed.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

KEANSBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

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

Finding 2021-007*

Information on the state programs:

495-034-5120-078 – Equalization Aid; 495-034-5120-084 – Security Aid; 495-034-5120-085 – Adjustment Aid;
495-034-5120-089 – Special Education Categorical Aid

Criteria or Specific Requirement:

N.J.A.C. 6A:23A-5.3(c)(1) requires School Districts to recognize as revenue in its annual school district budget no less than 90 percent of [budgeted SEMI revenues].

Condition:

The School District did not recognize the required percentage of SEMI revenues.

Context:

The School District recognized \$69,575.56 in SEMI revenues, or 44.5% of budgeted revenues.

Cause:

The School District was not properly monitoring participation in the SEMI program.

Effect or Potential Effect:

The District is not in compliance with State Aid Grant program requirements.

Recommendation:

The the School district review procedures and implement controls to ensure maximum participation in the SEMI program.

View of Responsible Officials & Planned Corrective Actions:

The School District will address this finding in the Corrective Action Plan.

**KEANSBURG SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
YEAR ENDED JUNE 30, 2021**

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

Financial Statement Findings

Finding 2020-001:

Condition:

During our audit we noted that the School District is not maintaining a complete and accurate general ledger in accordance with accounting principles generally accepted in the United States of America.

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-001.

Finding 2020-002:

Condition:

During our testing it was noted the bank reconciliations were not accurately performed.

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-002.

Finding 2020-003:

Condition:

The Food Service Fund has a deficit net position at June 30, 2020.

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-003.

Finding 2020-004:

Condition:

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

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-004.

**KEANSBURG SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
YEAR ENDED JUNE 30, 2021**

Finding 2020-005:

Condition:

The School District over-expended certain line items in its budget.

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-005.

Federal Awards

No Prior Year Findings.

State Financial Assistance

Finding 2020-005:

Condition:

The School District over-expended certain line items in its budget.

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-005.

Finding 2020-006

Condition:

The School District was not able to provide documentation that monthly and year-to-date transfer reports were submitted to the Executive County Superintendent.

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-006.

Finding 2020-007

Condition:

The School District did not recognize the required percentage of SEMI revenues.

Current Status:

This finding has not been corrected and is marked with an asterisk and repeated as Finding 2021-007.