

LAKWOOD TOWNSHIP SCHOOL DISTRICT

Lakewood, New Jersey
County of Ocean

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

OF THE

LAKESWOOD TOWNSHIP SCHOOL DISTRICT

LAKESWOOD, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Prepared by

**Lakewood Township School District
Finance Department**

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INTRODUCTORY SECTION

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Lakewood Board of Education

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Laura A. Winters, Ed.D, Superintendent of Schools

Kevin Campbell, CPA, Board Secretary,
Assistant Business Administrator

March 17, 2023

Honorable President and Members of the Board of Education
Lakewood Township Public Schools
200 Ramsey Ave.
Lakewood, New Jersey 08701

Dear Members of the Board of Education:

The Annual Comprehensive Financial Report (ACFR) of the Lakewood Township School District ("District") for the fiscal year ending June 30, 2022, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Lakewood Township Board of Education ("Board"). 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 and results of operation of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The ACFR is presented in four sections: Introductory, Financial, Statistical and Single Audit. The introductory section includes this transmittal letter, the District's organizational chart, a roster of principal officials and a list of consultants and advisors, The financial section includes the basic financial statements, required supplementary information, and other supplementary information, as well as the auditor's report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, as amended in 1996, of the U.S. Office of Management and Budget ("OMB") Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the State Treasury OMB Circular Letter I 5-08, Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid Payments. Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws, regulations, and findings and recommendations, is included in the single audit section of this report.

1. REPORTING ENTITY AND ITS SERVICES

The District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB) as established by the National Council on Governmental Accounting (NCGA) Statement 3. All funds of the District are included in this report. The District and all its schools constitute the District's reporting entity.



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The District provides a full range of educational services appropriate to general, vocational, as well as special education for handicapped adolescents in Pre-school through Grade 12.

The following details the changes in the student enrollment of the District over the last several years:

Fiscal Year	Student Enrollment	% Change
2021-22	5,534.5	-4.20%
2020-21	5,777.0	-3.30%
2019-20	5,974.5	+2.69%
2018-19	5,818.0	-0.02%
2017-18	5,819.0	-1.69%
2016-17	5,919.5	-2.96%
2015-16	6,100.0	1.33%
2014-15	6,020.0	4.40%
2013-14	5,766.5	5.29%
2012-13	5,477.0	3.00%
2011-12	5,317.5	0.79%
2010-11	5,276.0	0.07%
2009-10	5,272.5	

2. ECONOMIC CONDITION AND OUTLOOK

Lakewood Township is located about 60 miles from New York and Philadelphia, and only 10 miles from the Jersey Shore. As of July 1, 2020, the Township had a population of approximately 107,439 residents according to the United States Census Bureau and represents individuals of all ethnic and national origins and socio-economic levels. Industrial development in the Township is centered by two large industrial parks. One is located around a municipality-owned airport in the southeast section of the Township, and the second has the advantage of railroad access in the southwest portion of the Township. Lakewood, among the area communities, is the only one with an Urban Enterprise Zone.

Lakewood is also home to Monmouth Medical Center Southern Campus, an accredited acute care hospital which is part of the Saint Barnabas Health Care System; Georgian Court University, accredited by The Middle States Commission on Higher Education and licensed by the New Jersey Commission on Higher Education; Beth Medrash Govoha, licensed by the New Jersey Commission on Higher Education and accredited by the Association of Advanced Rabbinical and Talmudic



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Schools; The Strand Theater, designed by world-renowned theater architect Thomas Lamb which opened in 1922; and the Lakewood Blue Claws, a South Atlantic League affiliate of the Philadelphia Phillies.

The Township of Lakewood provides a variety of municipal services including excellent recreation facilities through a system of township-owned parks and playgrounds, as well as, a branch of the Ocean County Library and Ocean County Park. Development and expansion show no signs of stopping which suggests the Township of Lakewood will continue to grow.

The Lakewood Township School District has a Superintendent of Schools who is the Chief Administrative Officer. The Business Administrator oversees the Board's business functions and reports through the Superintendent to the Board.

The Lakewood School District includes five elementary buildings, two comprising Pre-school through Grade 1 and three comprising Grade 2 through Grade 5, a Middle School comprising Grade 6 through Grade 8, a High School comprising Grade 9 through Grade 12, and a large Pre-school campus.

Lakewood High School is known for the harmonious way the various segments of its population work together, as well as its fine academic programs. High School students may elect to participate in Career Academies with over twelve different pathways, Vocational, or Tech Prep Education programs, JROTC, or attend the Achievement Academy. During the 2020-21 school year, a continuing partnership program with Ocean County College, that began during the 2018-19 school year, allows high school juniors and seniors to participate in a dual enrollment program and earn up to 32 college credits at no cost to the student or the school district.

Academic Programs

A broad range of academic programs from Advance Placement and Honors to basic skills are designed to meet the diverse needs of students in the Lakewood schools. Basic skills in reading, writing, and mathematics are stressed at the elementary level, with continuing emphasis throughout all grades. Art and music classes, physical education, computer, and library skills are part of every student's schedule at the elementary level. Chorus, band, and orchestra (including free lessons) are offered to start at Grade 4 as part of the curriculum.

To provide students with assistance and opportunities for success, the Lakewood School District has many services, such as district-wide guidance and career services, bilingual/ESL education, a special education program and a sports program.



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Academically Gifted Program

The Academically Gifted Program consists of two self-contained classes housed at Clifton Avenue Grade School. One class combines third and fourth-grade students, and the other combines students in grades four and five. Criteria for selection include achievement tests and teacher recommendation. Students in Kindergarten through Grade 2 who are identified as academically-gifted receive enrichment from their classroom teacher.

Honors Courses

Advanced Placement and Honors-level courses are available at the High School including but not limited to English, Social Studies, Science, Math and World Languages.

Sports Program

Students in Middle School and High School have an opportunity to participate in sports. This year, 21 teams will represent Lakewood High School in varsity sports competitions, and 8 teams will compete at the Middle School level.

Preschool Program

Research has shown that it is important to focus on the education of our children as early as possible. As a result, the Lakewood School District has instituted a Full-day Lakewood Pre-School Program for three and four-year-old students, who are randomly selected. The district added 9 preschool general education classrooms in the 2015-16 school year and another 3 in the 2016-17 school year. An additional 4 classrooms were added for the 2019-20 school year. Children must be three years old by December 31" to enroll in the Program. A teacher and aide are assigned to every fifteen children for instruction each day. Students learn various skills, like understanding a calendar and paying attention to details. They also are prepared for the language, reading and math lessons they will have in future grades. Bus transportation is provided for all students.

All-Day Kindergarten

As of July 2001, the District offered all-day Kindergarten classes in every school.

Family Life Education

Parents may have their child(ren) excused from any part of instruction in Family Life Education which is in conflict with his or her conscience or sincerely-held moral or religious beliefs.

Guidance Services



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Guidance services are available to students at all levels. Periodically, guidance counselors meet with students to offer social, emotional and academic support.

At the Elementary level, counselors organize group discussions on common problems, such as making friends and dealing with emotions. Counselors also serve to strengthen communications between parents and teachers and are always available to discuss problems students may be having at home. Counselors are able to direct students and parents to readily-available support services in the community.

At the Middle and High Schools, counselors work closely with parents and students to plan course selections which would best meet their academic and career goals.

Extensive help is available through the High School Guidance Office for colleges and/or vocational planning. The LHS Career Center contains a wealth of information about jobs and careers both in written form and on computer databases. Special evening workshops are held to inform parents and students about college preparation and procedures for obtaining financial aid.

When appropriate, counselors can arrange for individual tutoring services or home tutoring in cases of extended illness. Students and parents are encouraged to contact their guidance counselors at any time.

Vocational Education

The Ocean County Vocational-Technical School System offers programs that are designed to prepare students for entrance into a career upon graduation. High School students who wish to choose a vocational career path may sign up in the LHS Career Center.

Career Services

In accordance with the New Jersey School-to-Career Initiative, the Lakewood School District offers a comprehensive career development program in addition to school and work-based learning services. Students in Grades 9-12 develop individual portfolios of work, education, and career-related experiences to guide them in selecting the career and post-secondary education that best suits their interests and abilities.

Testing and Assessment

In 1875, the State constitution guaranteed that students in New Jersey would receive an education in free public schools. Since that time, much of education law has centered on providing that education for all students and paying for it. Content standards in many disciplines were recently



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designed to determine what students throughout New Jersey should know and be able to do as part of that education.

Administrators and teachers in the Lakewood School District have been changing and modifying curricula to incorporate Student Learning Standards across the curricula. The seven academic areas are the Visual and Performing Arts, Comprehensive Health and Physical Education, Language Arts Literacy, Mathematics, Science, Social Studies and World Languages.

In addition, there are five standards that are associated with career education and apply to all areas of instruction: 1) All students will develop career-planning workplace readiness skills; 2) All students will use technology information, and other tools; 3) All students will use critical-thinking, decision making, and problem-solving skills; 4) All students will demonstrate self-management skills; 5) All students will apply safety principles.

Basic Skills

Students in grades K-2 who need assistance achieving proficiency in English Language Arts receive assistance through a data-driven Response-to-Intervention program.

Bilingual/ESL Program

The Bilingual Education Act ensures that students with Limited English Proficiency ("LEP") are provided with instructions which will allow them to continue to develop academic skills while acquiring English language skills.

An English Language Proficiency Test is administered to students before entering the program to determine whether they need the Bilingual/ESL Program.

The Bilingual Program in the Lakewood School District is a full-time program of instruction in all subjects (which a student is required to receive) given in the native language of the student and/or in English. All students in the Bilingual Program also receive daily English as a Second Language ("ESL") instruction in order to develop and improve their communication skills, such as aural comprehension, speaking, reading, and writing skills in English. Students leave the Bilingual Program based on English Language Proficiency Test results, standardized test results in English, reading and teachers' recommendations.

Special Services Department

The Department of Special Services provides specialized programs for handicapped and non-handicapped students. Occupational therapy, physical therapy, speech therapy and nursing services are furnished to students, as appropriate. In addition, an outstanding adaptive physical education program is available for students with identified needs. Social Service intervention is provided for non-handicapped students.



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Special education programs follow a New Jersey State Department of Education Three Year Plan of service and are guided by State and Federal code. All professionals serving handicapped students are appropriately certified by the State of New Jersey. Annually, the New Jersey State Department of Education provides a program review of Special Education services, certifying appropriate compliance while approving programs that have been introduced.

Special Education Services

The Lakewood School District employs medical specialists, psychologists, learning consultants and social workers as Child Study Team members. Thus, a full continuum of services along with innovative programs and techniques are provided, allowing for each student to participate in the least restrictive environment to the maximum extent possible.

Direct classroom service is provided by teachers of the handicapped, adaptive physical education instructors, occupational therapists, speech therapists and physical therapists. Many students receiving special education assistance remain in the classroom and are provided with supplemental aids and services. Handicapped students who have remained within the standard educational program have demonstrated extensive educational improvement.

Many programs have been developed for students experiencing significant educational handicaps. Programs that serve the significantly educationally-handicapped alleviate the need for out-of-district placement locations, which require extensive travel time.

Health Services

Students in the Lakewood Public Schools are served by school physicians and full-time, fully-certified school nurses. The School Nurse is a member of the professional staff who carries out health services in accordance with the regulations of the State of New Jersey and the Board of Education. The School Nurse provides health screenings, monitors immunization requirements and completes health records.

Preschool Program Enrollment

The Lakewood School District provides preschool programming for handicapped students between the ages of 3 and 5 who are identified as having handicaps in one or more of the following areas: motor, communication-language, cognitive, physical, social-emotional and medical. Evaluation to determine eligibility for the program may begin 90 days prior to the child's third birthday. Child Study Team assessment and recommendation are required for enrollment. An Individual Education Plan ("IEP") outlining services to be provided based on the child's individual needs is written for each child entering the preschool program.



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Home Instruction

When a pupil is unable to attend school for an extended time, as documented by the attending physician or Child Study Team, he/she may receive Home Instruction.

Senior Citizen Volunteer Program

Since 1991, many senior citizens have been faithfully reporting to the public schools to assist teachers and work with children, either individually or in small groups, from Kindergarten through 5th Grade, including Special Education and the Library/Media Center. Senior Citizen Volunteers, under the direction of a classroom teacher, may focus on readiness skills, reading, mathematics, writing or a host of other educational needs that children have.

Grants Management

Competitive and non-competitive grants are funds that are awarded for specific educational purposes. Grant funds, which can come from the Federal government, the State of New Jersey, or even private foundations, provide the funds for programs, equipment, training or services that benefit our children and teachers without adding additional costs to the school budget.

The Lakewood School District is committed to seeking additional funding, but grants alone are not sufficient to give our children the education they need. Helping our children become successful, productive citizens takes a strong commitment from everyone in our community.

School-Based Program

Lakewood Middle and High School students, ages 13-19, including their families, graduates and those who have dropped out of school, can take advantage of the School Based Youth Services Program. The School-Based Program, a collaboration among Preferred Children's Services, the Lakewood School District, and the New Jersey Department of Human Services, was implemented in 1988 to provide "one-stop shopping" for students and their families in the areas of counseling, health, recreation, and employment.

Students who are referred by community agencies, family members and self, or Lakewood School administrators and faculty, receive such services as individual, parent-child, family and group therapy; monitoring of high risk students; home visits; pregnancy testing options and family planning counseling; self-esteem workshops; life skills; peer pressure management; overnight camping and job/college readiness, etc.

Response to Coronavirus Pandemic

The district was closed from March 18, 2020 through June 30, 2020 by Executive Order of Governor Murphy. During this period the district used CARES Act funding in the amount of



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\$1,293,546 to purchase additional computers for remote learning and to purchase PPE and Plexiglass dividers for classrooms. During the summer of 2020, the district operated a COVID compliant Extended School Year Program and an Outdoor Summer Program for students. For the 2020-21 school year the district, with the approval of state and local health officials, opened for full-day, full week in class instruction, the only district in Ocean County to do so. The district continued to operate full-day, full week in class instruction for the 2021-22 school year.

3. MAJOR EDUCATIONAL INITIATIVES

Our staff is aggressively working to help students raise their scores on standardized tests. The Library at the High School is open three (3) days a week until 5:00 p.m. for student use. Students are also receiving extra help through remedial instruction. At the Middle School, a Homework Club is being held three (3) days per week staffed by different area teachers to assist students in the various disciplines.

Since the summer of 2009, a Bridge Program was instituted at the Middle School to assist eighth graders in their transition to High School. A Summer Scholars Program was operated at the High School funded in part with federal and state grants.

In addition, an extensive selection of after-school clubs and enrichment programs is offered to students at all district schools.

During the 2021-22 school year, the district used surplus funds from 2020-21 to offer an extensive Afterschool Program in all schools and all grade levels.

4. INTERNAL ACCOUNTING CONTROLS

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

As a recipient of federal and state financial assistance, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluation by the District management. As part of the District's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related



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to federal and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

A detailed Manual of Standard Operating Procedures and Internal Controls was developed during the 2008-09 school year and updated as needed during the 2009-2010, 2010-2011, 2014-2015, 2015-2016, 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 school years in accordance with the requirements of the School Accountability Regulations.

5. BUDGETARY CONTROLS

In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project-length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

The 2020-21 budget was prepared, utilizing the Budget Projection capabilities of the district's accounting system (Systems 3000). Use of this system reduced the amount of time needed by administrators to prepare their budget and enabled the business office to efficiently review budget submissions and make changes in accordance with district priorities and goals.

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 in the subsequent year. Those amounts to be re-appropriated in the subsequent school year are reported as reservations of fund balance at June 30, 2022.

6. ACCOUNTING SYSTEM AND REPORTS

The District's accounting records reflect accounting principles generally accepted in the United States of America, 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 financial Statements," Note 1.

7. CASH MANAGEMENT

The investment policy of the District is guided in large part by state statute as detailed in "Notes to the Financial Statements," Note 2. The District has adopted a cash management plan, which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Governmental Units from loss of funds on deposit with a failed banking institution in New Jersey.



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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.

8. 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 and fidelity bonds.

9. MAJOR FINANCIAL INITIATIVES AND ACCOMPLISHMENTS

The district's voters approved a \$34 million dollar bond referendum in 2014-2015 to upgrade the school facilities and prior lease purchases. The upgrades included roofing and heating ventilation air conditioning systems throughout the district. All projects were substantially completed during the 2017-18 school year. The newer and more efficient technology installed is anticipated to lower energy costs in the future. A significant reduction in the annual repair and maintenance costs are also expected due to the enhancements.

The district ended the 2019-20 school year with a General Fund surplus and continued to increase that surplus during the 2020-21 and 2021-22 school years. In addition, the district was able to appropriate additional surplus to the Capital Reserve Account and utilize those funds during the 2020-21 school year and for the 2021-22 school year for needed improvements to school facilities. The district appropriated additional surplus to the Capital Reserve Account at the end of the 2021-22 school year for use in the 2022-23 school year for needed improvements and renovations to school facilities.

Furthermore, the district received a passing score for the NJQSAC (New Jersey Quality Single Accountability Continuum) monitoring for Financial Management and is certified through June 30, 2023. The next NJQSAC monitoring will be conducted during the 2022-23 school year by the Ocean County Office of Education.

10. OTHER INFORMATION

Independent Audit

New Jersey State statutes require an annual audit by independent certified public accountants. The accounting firm of Holman, Frenia & Allison, PC was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organization, and State of New Jersey Circular 15-08-0MB, Single Audit Policy for Requirements of Federal Grants, State Grants and State Aid. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules are included in the financial section of this report.



Lakewood Board of Education

200 Ramsey Avenue, Lakewood, NJ 08701

Main Office: (732) 364-2400 Fax: (732) 905-3687

Laura A. Winters, Ed.D, Superintendent of Schools

Kevin Campbell, CPA, Board Secretary,
Assistant Business Administrator

The auditor's reports related specifically to the single audit are included in the single audit section of this report.

11. ACKNOWLEDGMENTS

We would like to express our appreciation to the members of the Lakewood Township Board of Education for their unwavering support in providing fiscal accountability to the citizens and taxpayers of the District and to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient, effective and dedicated services of our financial and business office staff.

Respectfully,

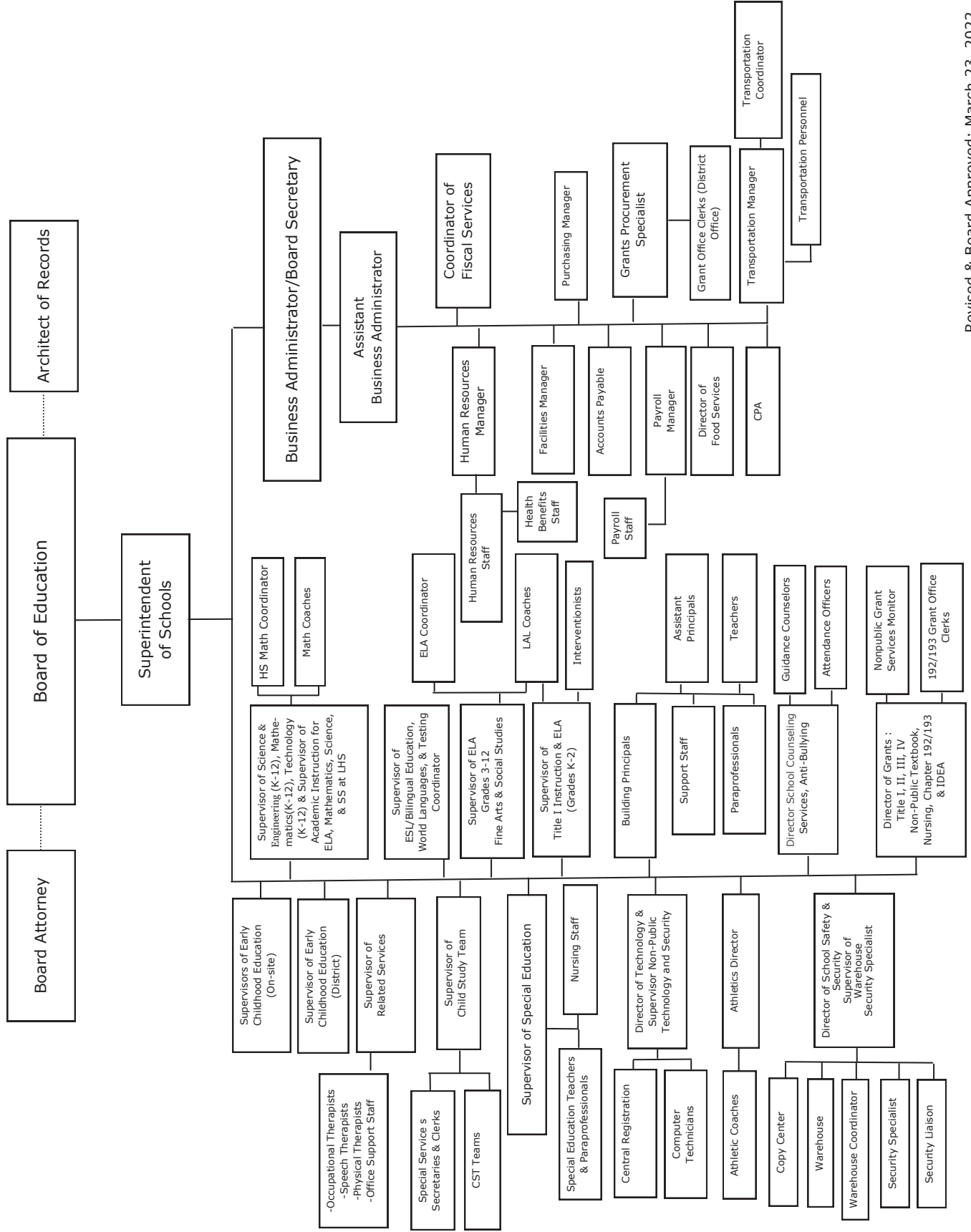
Laura A. Winters

Laura A. Winters
Superintendent of Schools

Kevin Campbell

Kevin Campbell, CPA, PSA, QPA
Assistant Business Administrator/Board Secretary

Lakewood Board of Education 2021-2022 Organizational Chart



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LAKWOOD TOWNSHIP SCHOOL DISTRICT
200 Ramsey Avenue
Lakewood, New Jersey 08701

ROSTER OF OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

MEMBERS OF THE BOARD OF EDUCATION	TERM EXPIRES
Moshe Bender, President	2024
Heriberto Rodriguez, Vice President	2024
Ada Gonzalez	2023
Chanina Nakdimen	2024
Meir Grunhut	2022
Moshe Raitzik	2023
Shlomie Stern	2022
Eliyahu Greenwald	2023
Isaac Zlatkin	2022

OTHER OFFICIALS

Laura A. Winters, Ed. D, Superintendent of Schools

Kevin Campbell, Assistant Business Administrator/Board Secretary

Ronald Fischer, State Monitor

Patricia Lagarenne, Assistant State Monitor

Robert S. Finger, Coordinator of Fiscal Services

Diane Piasentini, Purchasing Manager

Charles DePeri, Facilities Manager

James Trischitta, Director of Technology

Robert Desimone, Director of Security

Charles J. Fallon, Treasurer of School Monies

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LAKWOOD TOWNSHIP SCHOOL DISTRICT

Lakewood, New Jersey 08701

June 30, 2022

CONSULTANTS AND ADVISORS

ARCHITECT

E. I. Associates
8 Ridgedale Avenue
Cedar Knolls, NJ 07927

AUDIT FIRM

Matthew Holman, CPA, PSA
Holman Frenia Allison, P.C.
1985 Cedar Bridge Ave
Lakewood NJ, 08701

ATTORNEY

Michael I. Inzelbuch, Esquire
1340 West County Line Road
Lakewood, NJ 07045

OFFICIAL DEPOSITORY

Lakeland Bank
166 Changebridge Road
Montville, NJ 07927

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Lakewood Township School District
County of Ocean
Lakewood, New Jersey 08701

Report on the Financial Statements

Opinions

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 Lakewood Township School District, County of Ocean, State of New Jersey, as of and for the fiscal year ended, June 30, 2022, 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.

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 School District as of June 30, 2022, and the respective changes in the 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.

Basis for Opinions

We conducted our audit in accordance with 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 in compliance with audit requirements prescribed by the Office of School Finance, Department of Education, and State of New Jersey. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, during the fiscal year ended June 30, 2022, Lakewood Township School District adopted Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2023 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.

Matthew Holman
Certified Public Accountant
Public School Accountant, No. 20CS00260100

Lakewood, New Jersey
March 17, 2023

REQUIRED SUPPLEMENTARY INFORMATION - PART I

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LAKEWOOD TOWNSHIP SCHOOL DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022
(Unaudited)

As management of the Lakewood Township School District, New Jersey (School District), we offer readers of the School District's financial statements this narrative overview and analysis of the School District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the School District's basic financial statements. Comparison to the prior year's activity is provided in this document. The basic financial statements are comprised of three components:

- 1) Government-Wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide the reader with a broad overview of the financial activities in a manner similar to a private-sector business. The government-wide financial statements include the statement of net position and the statement of net activities.

The *statement of net position* presents information about all of the School District's assets and liabilities. The difference between the assets plus deferred outflows or resources and liabilities plus deferred inflows of resources is reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the net position of the School District changed during the current fiscal year. Changes in net position are recorded in the statement of activities when the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenditures are reported in this statement even though the resulting cash flows may be recorded in a future period.

Both of the government-wide financial statements distinguish functions of the School District that are supported from taxes and intergovernmental revenues (*governmental activities*) and other functions that are intended to recover most of their costs from user fees and charges (*business-type activities*). Governmental activities consolidate governmental funds including the General Fund, Special Revenue Fund, Capital Projects Fund, and Debt Service Fund. Business-type activities reflect the Food Service Fund.

Fund Financial Statements

Fund financial statements are designed to demonstrate compliance with financial-related requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific objectives. All of the funds of the School District are divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

Governmental funds account for essentially the same information reported in the governmental activities of the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term financial resources and fund balances. Such information may be useful in evaluating the financial requirements in the near term.

LAKESWOOD TOWNSHIP SCHOOL DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022
(Unaudited) (Continued)

Overview of the Basic Financial Statements (continued)

Fund Financial Statements (continued)

Since the governmental funds and the governmental activities report information using the same functions, it is useful to compare the information presented. Because the focus of each report differs, a reconciliation is provided on the fund financial statements to assist the reader in comparing the near-term requirements with the long-term needs.

The School District maintains four individual governmental funds. The major funds are the General Fund, the Special Revenue Fund, the Capital Projects Fund, and the Debt Service Fund. They are presented separately in the fund financial statements.

The School District adopts an annual appropriated budget for the General Fund, Special Revenue Fund and the Debt Service Fund. A budgetary comparison statement has been provided for each of these funds to demonstrate compliance with budgetary requirements.

Proprietary funds are used to present the same functions as the business-type activities presented in the government-wide financial statements. The School District maintains one type of proprietary fund – the Enterprise Fund. The fund financial statements of the enterprise fund provides the same information as the government-wide financial statements, only in more detail.

The School District's one enterprise fund (Food Service Fund) is listed individually and is considered to be a major fund.

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

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

LAKESWOOD TOWNSHIP SCHOOL DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022
(Unaudited) (Continued)

Financial Analysis of the School District as a Whole

Table 1 provides a summary of the School Districts net position for the fiscal years 2022 compared to fiscal year 2021.

Table 1
Summary of Net Position

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Current & Other Assets	\$ 98,199,468	\$ 73,340,470	\$ 24,858,998	33.9%
Capital Assets, Net	41,517,805	39,445,848	2,071,957	5.3%
Total Assets	139,717,273	112,786,318	26,930,955	23.9%
Deferred Outflow of Resources	5,770,245	9,464,091	(3,693,846)	-39.0%
Current and other Liabilities	41,785,752	49,088,779	(7,303,027)	-14.9%
Noncurrent Liabilities	160,972,732	174,148,171	(13,175,439)	-7.6%
Total Liabilities	202,758,484	223,236,950	(20,478,466)	-9.2%
Deferred Inflow of Resources	11,834,050	11,735,919	98,131	0.8%
Net Position:				
Net Investment in Capital Assets	13,252,069	6,819,662	6,432,407	94.3%
Restricted	16,813,486	7,939,802	8,873,684	112%
Unrestricted (Deficit)	(99,170,571)	(127,481,924)	28,311,353	-22.2%
Total Net Position	\$ (69,105,016)	\$ (112,722,460)	\$ 43,617,444	-38.7%

Table 2 shows the changes in net position for fiscal year 2022 compared to fiscal year 2021.

Table 2
Summary of Changes in Net Position (Continued)

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentag <u>Change</u>
Revenues:				
Program Revenues:				
Charges for Services	\$ 411,324	\$ 274,684	\$ 136,640	49.7%
Operating Grants & Contributions	196,454,878	130,176,014	66,278,864	50.9%
General Revenues:				
Property Taxes	109,648,164	107,522,840	2,125,324	2.0%
Federal & State Aid Not Restricted	48,044,664	49,005,722	(961,058)	-2.0%
Other General Revenues	5,940,554	6,045,997	(105,443)	-1.7%
Special Items:			-	
Gain/(Loss) on Capital Asset Disposal	(6,965)	(3,668,132)	3,661,167	-99.8%
Total Revenues	360,492,619	289,357,125	71,135,494	24.6%

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022
(Unaudited) (Continued)

Financial Analysis of the School District as a Whole (continued)

Function/Program Expenditures:				
Regular Instruction	125,157,722	87,451,720	37,706,002	43.1%
Student & Instruction Related Services	131,902,926	91,978,208	39,924,718	43.4%
General Administrative	3,014,457	4,565,801	(1,551,344)	-34.0%
School Administrative Services	2,755,357	5,718,326	(2,962,969)	-51.8%
Central Services	322,837	3,375,455	(3,052,618)	-90.4%
Plant Operations & Maintenance	1,315,721	10,785,958	(9,470,237)	-87.8%
Pupil Transportation	3,756,559	33,721,924	(29,965,365)	-88.9%
Unallocated Benefits	34,968,922	56,583,940	(21,615,018)	-38.2%
Transfer to Charter Schools	-	5,815,692	(5,815,692)	100.0%
Interest & Other Charges	731,009	789,359	(58,350)	-7.4%
Unallocated Depreciation	2,184,413	2,331,831	(147,418)	-6.3%
Food Service	10,682,015	19,618,230	(8,936,215)	-45.6%
Total Expenditures	<u>316,791,938</u>	<u>322,736,444</u>	<u>(5,944,506)</u>	<u>-1.8%</u>
Change In Net Position	43,700,681	(33,379,319)	77,080,000	-230.9%
Net Position - Beginning *	<u>(112,805,697)</u>	<u>(79,343,141)</u>	<u>(33,462,556)</u>	42.2%
Net Position - Ending	<u>\$ (69,105,016)</u>	<u>\$ (112,722,460)</u>	<u>\$ 43,617,444</u>	<u>-38.7%</u>

*Restated for GASB 87 implementation

Governmental Activities

During the fiscal year 2022, the net position of governmental activities increased by \$43,700,681 or (231)%. The primary reason for the decrease was not having a state aid advanced loan in the 2021-2022 school year.

The assets and deferred outflows of the primary government activities exceeded liabilities and deferred inflows by (\$69,105,016), with an unrestricted deficit balance of (\$99,170,571). The deficit in unrestricted net position is primarily due to accounting treatment for compensated absences payable, GASB 68 net pension liability, and the last two state aid payments. In addition, state statutes prohibit school districts from maintaining more than 4% of its adopted budget as unassigned fund balance.

The School District's governmental activities unrestricted net position had GASB 68 pension not been implemented would have been as follows:

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2022
(Unaudited) (Continued)

Governmental Activities (continued)

Table 3
GASB 68 Effect on Unrestricted Net Position

Unrestricted Net Position (With GASB 68)	\$	(76,966,962)
Add back: PERS Pension Liability		15,374,016
Less: Deferred Outflows related to pensions		(5,770,245)
Add back: Deferred Inflows related to pensions		11,834,050
		11,834,050
Unrestricted Net Position (Without GASB 68)	\$	(55,529,141)

Business-type Activities

During the fiscal year 2022, the net position of business-type activities increased by \$2,578,539.

The assets and deferred outflows of the business-type activities exceeded liabilities and deferred inflows by \$7,861,946.

General Fund Budgeting Highlights

Final budgeted revenues were \$144,965,630, which was a decrease of \$286,798 compared to the original budget. Excluding nonbudgeted revenues, the School District’s actual revenues exceeded budgeted revenues by \$9,844,297, as a result of additional Extraordinary Aid.

Final budgeted appropriations were \$180,733,272 which was an increase of \$32,132,130 from the original budget. The increase is primarily due to the increase in estimated revenues and due to prior year reserve for encumbrances, which increase the budget appropriations in the subsequent fiscal year’s budget. Excluding nonbudgeted expenditures, the School District’s budget appropriations exceeded actual expenditures by \$42,465,433.

The School District’s general fund balance – budgetary basis (Exhibit C-1) was \$51,363,856 at June 30, 2022, an increase of \$18,612,021 from the prior year.

Governmental Funds

At the end of the current fiscal year, the School District’s governmental funds reported a combined ending fund balance of \$51,764,453, an increase of \$18,881,848 from the prior year.

General fund - During the current fiscal year, the fund balance of the School District’s general fund increased by \$19,056,469 or 59% to \$51,363,856 at June 30, 2022, compared to an increase of \$13,452,651 in fund balance in the prior fiscal year.

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2022
(Unaudited) (Continued)

Governmental Funds (continued)

Special revenue fund – During the current fiscal year, the fund balance of the School District’s special revenue fund decreased by \$22,285 or (6)% to \$360,848 at June 30, 2022, compared to an increase of \$10,868 in fund balance in the prior fiscal year.

Capital projects fund - During the current fiscal year, the fund balance of the School District’s capital projects fund decreased by \$2,730 or (6)% to \$39,527 at June 30, 2022, compared to an increase of \$94,038 in fund balance in the prior fiscal year .

Debt service fund - During the current fiscal year, the fund balance of the School District’s debt service fund decreased by (\$2,206) or (91)% to \$222 at June 30, 2022, compared to an decrease of (\$50) in fund balance in the prior fiscal year.

Proprietary Funds

Food service fund - During the current fiscal year, the net position of the School District’s food service fund increased by \$2,578,539 or 49% to \$7,861,946 at June 30, 2022, compared to a decrease of (\$102,316) in net position in the prior fiscal year.

Capital Assets

The School District’s capital assets for its governmental and business-type activities as of June 30, 2021, totaled \$39,445,848 (net of accumulated depreciation). Capital assets includes land, land improvements, buildings and improvements and equipment. The school districts “Net Investment in Capital Assets” component of net position represents capital assets, net of accumulated depreciation less any outstanding debt associated with the capital assets. There was a net decrease in the School District’s investment in capital assets for the current fiscal year in the amount of \$2,556,990. This decrease is primarily due to the disposal of equipment and current year depreciation of capital assets. Table 4 shows fiscal 2021 balances compared to 2020.

Table 4
Summary of Capital Assets

<u>Capital Asset (Net of Depreciation):</u>	<u>June 30,</u> <u>2022</u>	<u>June 30,</u> <u>2021</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percentage</u> <u>Change</u>
Land	\$ 143,800	\$ 143,800	\$ -	0.0%
Land Improvements	2,009,617	950,358	1,059,259	111.5%
Building and Improvements	34,488,772	34,268,362	220,410	0.6%
Equipment	4,866,621	3,994,835	871,786	21.8%
Infrastructure	8,995	9,188	(193)	100.0%
	<u>\$ 41,517,805</u>	<u>\$ 39,366,543</u>	<u>\$ 2,151,262</u>	5.5%

Depreciation expense for the year was \$2,233,318. Additional information on the School District’s capital assets can be found in the notes to the basic financial statements (Note 5) of this report.

LAKWOOD TOWNSHIP SCHOOL DISTRICT
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022
(Unaudited) (Continued)

Debt Administration

Long-term liabilities – At year-end, the District has \$160,972,733 in long-term liabilities; the District had \$26,400,000 in outstanding general obligation bonds, unamortized premium of \$502,941, \$1,430,962 in outstanding lease obligations/finance purchases, \$5,506,652 in employee compensated absences payable, \$15,374,016 in outstanding net pension liability, \$110,484,939 in state aid advanced loans payable, \$1,240,352 in audit recoveries and \$32,871 in deferred pension obligations. Table 5 below shows the fiscal year 2022 balances compared to 2021.

Table 5
Summary of Long-Term Liabilities

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
General Obligation Bonds	\$ 26,400,000	\$ 27,925,000	\$ (1,525,000)	-5.5%
Unamortized Premium on Bond	502,941	544,137	(41,196)	-7.6%
Lease Obligations/Finance Purchases	1,430,961	2,858,941	(1,427,980)	-49.9%
Compensated Absences Payable	5,506,652	4,966,413	540,239	10.9%
Net Pension Liability	15,374,016	21,261,129	(5,887,113)	-27.7%
State Aid Advance Loan Payable	110,484,939	126,454,736	(15,969,797)	-12.6%
Register Audit Recovery	1,240,352	1,408,803	(168,451)	-12.0%
Deferred Pension Obligations	32,871	55,369	(22,498)	-40.6%
	<u>\$ 160,972,732</u>	<u>\$ 185,474,528</u>	<u>\$ (24,501,796)</u>	<u>-13.2%</u>

Additional information on the School District's long-term obligations can be found in the notes to the basic financial statements (Note 7) of this report.

Factors Bearing on the District's Future

While many factors influence the District's future, the availability of state aid, special education needs, nonpublic school requirements, capital improvements and the economy will have the most impact on educational and fiscal decisions in the future.

Many of these factors were considered by the District's administration during the process of developing the fiscal year 2021-2022 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs.

Contacting the School Districts Financial Management

This financial report is designed to provide a general overview of the School District's finances for all those with an interest in the School District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Office, Lakewood Board of Education, 200 Ramsey Avenue, Lakewood, New Jersey 08701.

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BASIC FINANCIAL STATEMENTS

A. Government-Wide Financial Statements

LAKESWOOD TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
Cash & Cash Equivalents	\$ 43,541,085	\$ 266,816	\$ 43,807,901
Receivables, Net (Note 4)	47,749,509	1,574,121	49,323,630
Inventory	-	55,432	55,432
Restricted Cash & Cash Equivalents	4,944,338	-	4,944,338
Right to Use Leased Assets (Note 20)	68,167	-	68,167
Capital Assets, Net (Note 5):			
Non-depreciable	143,800	-	143,800
Depreciable	40,009,267	1,364,738	41,374,005
Total Assets	136,456,166	3,261,107	139,717,273
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions (Note 8)	5,770,244	-	5,770,244
Total Deferred Outflows of Resources	5,770,244	-	5,770,244
Total Assets and Deferred Outflows of Resources	142,226,410	3,261,107	145,487,517
LIABILITIES			
Accounts Payable	27,087,408	24,562	27,111,970
Accrued Salaries Payable	1,614,743	-	1,614,743
Due to Other Governments	12,192,250	-	12,192,250
Unearned Revenue	636,948	-	636,948
Internal Balances	4,625,401	(4,625,401)	-
Accrued Interest Payable	229,841	-	229,841
Noncurrent Liabilities (Note 7):			
Due Within One Year	16,762,715	-	16,762,715
Due Beyond One Year	144,210,017	-	144,210,017
Total Liabilities	207,359,323	(4,600,839)	202,758,484
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions (Note 8)	11,834,050	-	11,834,050
Total Deferred Inflows of Resources	11,834,050	-	11,834,050
Total Liabilities and Deferred Inflows of Resources	219,193,373	(4,600,839)	214,592,534
NET POSITION			
Net Investment in Capital Assets	11,887,332	1,364,738	13,252,070
Restricted For:			
Capital Projects	4,983,865	-	4,983,865
Repayment of Advanced State Aid, Restricted Per N.J.A.S. 18A:7A-56	10,992,313	-	10,992,313
Debt Service	222	-	222
Student Activities	181,236	-	181,236
Scholarships	179,611	-	179,611
Unemployment Claims	476,238	-	476,238
Unrestricted (Deficit)	(105,667,780)	6,497,208	(99,170,572)
Total Net Position	\$ (76,966,963)	\$ 7,861,946	\$ (69,105,017)

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

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES	OPERATING	BUSINESS- TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES	TOTAL	
		FOR SERVICES	GRANTS & CONTRIBUTIONS				
Governmental Activities:							
Instruction:							
Regular	\$ 61,125,451	\$ -	\$ 44,773,887	\$ -	\$ (16,351,564)	\$ (16,351,564)	
Special Education	9,446,458	-	-	-	(9,446,458)	(9,446,458)	
Other Special Instruction	2,681,052	-	-	-	(2,681,052)	(2,681,052)	
Other Instruction	302,241	-	-	-	(302,241)	(302,241)	
Support Services & Undistributed Costs:							
Tuition	51,035,641	-	-	-	(51,035,641)	(51,035,641)	
Attendance	10,907	-	-	-	(10,907)	(10,907)	
Health Services	555,972	-	-	-	(555,972)	(555,972)	
Student & Instruction Related Services	131,468,469	-	117,324,741	-	(14,143,728)	(14,143,728)	
Educational Media Services/							
School Library	438,057	-	-	-	(438,057)	(438,057)	
General Administrative Services	3,014,458	-	-	-	(3,014,458)	(3,014,458)	
School Administrative Services	2,755,357	-	-	-	(2,755,357)	(2,755,357)	
Central Services	237,548	-	-	-	(237,548)	(237,548)	
Administrative Information Technology	85,289	-	-	-	(85,289)	(85,289)	
Plant Operations & Maintenance	1,315,721	-	-	-	(1,315,721)	(1,315,721)	
Pupil Transportation	3,756,559	-	-	-	(3,756,559)	(3,756,559)	
Unallocated Benefits	34,968,922	-	24,089,160	-	(10,879,762)	(10,879,762)	
Interest & Other Charges	731,009	-	-	-	(731,009)	(731,009)	
Unallocated Depreciation	2,184,413	-	-	-	(2,184,413)	(2,184,413)	
Total Governmental Activities	306,113,524	-	186,187,788	-	(119,925,736)	(119,925,736)	

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

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Business-Type Activities:						
Enterprise Funds	8,103,476	411,324	10,270,691	-	2,578,539	2,578,539
Total Business-Type Activities	8,103,476	411,324	10,270,691	-	2,578,539	2,578,539
Total Primary Government	\$ 314,217,000	\$ 411,324	\$ 196,458,479	(119,925,736)	2,578,539	(117,347,197)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				109,648,164	-	109,648,164
Federal & State Aid Not Restricted				48,044,664	-	48,044,664
Rents & Royalties				13,638	-	13,638
Tuition Received				225,415	-	225,415
Gain(Loss) on Sale of Assets				(6,965)	-	(6,965)
Miscellaneous Income				3,122,961	-	3,122,961
Total General Revenues, Special Items, Extraordinary Items & Transfers				161,047,877	-	161,047,877
Change In Net Position				41,122,141	2,578,539	43,700,680
Net Position - Beginning (As Restated, Note 21)				(118,089,104)	5,283,407	(112,805,697)
Net Position - Ending				(76,966,963)	7,861,946	(69,105,017)

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

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B. Fund Financial Statements

Governmental Funds

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS
ASSETS:					
Cash & Cash Equivalents	\$ 32,695,697	\$ 10,805,639	\$ 39,527	\$ 222	\$ 43,541,085
Receivables, Net:					
Interfund Receivable	1,487,413	-	-	-	1,487,413
Due from Other Governments:					
State	21,672,086	16,175	-	-	21,688,261
Federal	-	24,861,248	-	-	24,861,248
Other Receivables	-	1,200,000	-	-	1,200,000
Restricted Cash & Cash Equivalents	4,944,338	-	-	-	4,944,338
Total Assets	\$ 60,799,534	\$ 36,883,062	\$ 39,527	\$ 222	\$ 97,722,345
LIABILITIES & FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 3,195,534	\$ 23,891,874	\$ -	\$ -	\$ 27,087,408
Accrued Salaries Payable	1,614,743	-	-	-	1,614,743
Unearned Revenue	-	636,948	-	-	636,948
Interfunds Payable	4,625,401	1,487,413	-	-	6,112,814
Intergovernmental Payable:					
State	-	10,505,980	-	-	10,505,980
Total Liabilities	9,435,678	36,522,215	-	-	45,957,893
Fund Balances:					
Restricted for:					
Capital Reserve	4,944,338	-	-	-	4,944,338
Repayment of Advanced State Aid, Restricted Per N.J.A.S. 18A:7A-56	10,992,313	-	-	-	10,992,313
Capital Projects	-	-	39,527	-	39,527
Debt Service	-	-	-	222	222
Unemployment Claims	476,238	-	-	-	476,238
Student Activities	-	181,236	-	-	181,236
Scholarship	-	179,611	-	-	179,611
Assigned to:					
Designated for Subsequent Year's Expenditures	16,691,844	-	-	-	16,691,844
Other Purposes	7,448,140	-	-	-	7,448,140
Unassigned (Deficit)	10,810,983	-	-	-	10,810,983
Total Fund Balances	51,363,856	360,847	39,527	222	51,764,452
Total Liabilities & Fund Balances	\$ 60,799,534	\$ 36,883,062	\$ 39,527	\$ 222	

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 \$82,079,196 and the accumulated depreciation is \$41,926,129.	40,153,067
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$85,208 and the accumulated amortization is \$17,042.	68,167
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.	
Deferred Outflows related to pensions	5,770,244
Deferred Inflows related to pensions	(11,834,050)
Accrued interest on long-term debt is not due and payable in the current period and therefore is not reported as a liability in the funds.	(229,841)
Accrued pension contributions for the June 30, 2022 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.	(1,686,270)
Long-term liabilities, including net pension liability, unamortized bond premiums, leases obligations, financed purchases compensated absences payable and other post employment benefits are not due and payable in the current period and, therefore, are not reported as a liability in the funds.	(160,972,732)
Net position of Governmental Activities	\$ (76,966,963)

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

LAKESIDE TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2022

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS
Revenues:					
Local Sources:					
Local Tax Levy	\$ 107,988,169	\$ -	\$ -	\$ 1,659,995	\$ 109,648,164
Rents and Royalties	13,638	-	-	-	13,638
Tuition	225,415	-	-	-	225,415
Miscellaneous	1,360,274	1,398,676	70	-	2,759,020
Total Local Sources	109,587,496	1,398,676	70	1,659,995	112,646,237
State Sources	65,496,389	50,105,273	-	671,793	116,273,455
Federal Sources	1,176,885	117,002,294	-	-	118,179,179
Total Revenues	176,260,770	168,506,243	70	2,331,788	347,098,871
Expenditures:					
Current Expense:					
Regular Instruction	16,351,564	44,773,887	-	-	61,125,451
Special Education Instruction	9,446,458	-	-	-	9,446,458
Other Special Instruction	2,681,052	-	-	-	2,681,052
Other Instruction	302,241	-	-	-	302,241
Support Services:					
Tuition	51,035,641	-	-	-	51,035,641
Attendance	10,907	-	-	-	10,907
Health Services	555,972	-	-	-	555,972
Student & Instruction Related Services	13,833,643	117,634,826	-	-	131,468,469
Educational Media Services/School Library	438,057	-	-	-	438,057
General Administrative Services	3,014,457	-	-	-	3,014,457
School Administrative Services	15,845,012	-	-	-	15,845,012
Central Services	237,548	-	-	-	237,548
Administrative Information Technology	85,289	-	-	-	85,289
Plant Operations & Maintenance	3,332,692	-	-	-	3,332,692
Pupil Transportation	5,184,538	-	-	-	5,184,538
Unallocated Benefits	14,878,730	3,302,947	-	-	18,181,677
On-Behalf TPAF Pension and Social Security Contributions	21,006,395	-	-	-	21,006,395
Capital Outlay	1,033,462	1,110,877	186,800	-	2,331,139
Debt Service:					
Redemption of Principal	-	-	-	1,525,000	1,525,000
Interest & Other Charges	576	-	-	808,994	809,570
Total Expenditures	159,274,234	166,822,537	186,800	2,333,994	328,617,565
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	16,986,536	1,683,706	(186,730)	(2,206)	18,481,306
Other Financing Sources/(Uses):					
Lease Proceeds	-	-	184,000	-	184,000
Cancellation of Prior Year Payables	363,941	-	-	-	363,941
Operating Transfer In	1,705,992	-	-	-	1,705,992
Operating Transfer Out	-	(1,705,992)	-	-	(1,705,992)
Total Other Financing Sources/(Uses)	2,069,933	(1,705,992)	184,000	-	547,941
Net Change in Fund Balance	19,056,469	(22,286)	(2,730)	(2,206)	19,029,247
Fund Balance, July 1	32,307,387	383,133	42,257	2,428	32,735,205
Fund Balance - June 30	\$ 51,363,856	\$ 360,847	\$ 39,527	\$ 222	\$ 51,764,452

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

**LAKESWOOD TOWNSHIP SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ 19,029,247

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

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

Depreciation Expense	\$	(2,184,413)	
Capital Asset Deletions		(19,900)	
Accumulated Depreciation Deletions		12,935	
Adjustment to Capital Asset Appraisal Report		2,034,012	
Capital Outlays		<u>2,331,139</u>	2,173,773

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. 4,348,258

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. 16,211,085

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 (184,000)

Governmental funds recognize the right to use leased assets as a revenue when lease is first entered, whereas these amounts are deferred and amortized in the statement of activities. The net effects of these transactions is as follows:

Amortization of Right to Use Leased Assets (17,042)

Governmental funds report the effect of premiums, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of these transactions is as follows:

Amortization of Premium on Bonds 41,196

Repayment of annual other postemployment benefits is an expenditure in the governmental funds, but the repayment of benefits decreases long-term liabilities in the statement of net position and is not reported in the statement of activities. 22,498

In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation (+). 37,365

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+). (540,239)

Change in Net Position of Governmental Activities \$ 41,122,141

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Proprietary Funds

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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2022**

ASSETS	BUSINESS-TYPE ACTIVITIES	
	FOOD SERVICE	TOTALS
Current Assets:		
Cash	\$ 266,816	\$ 266,816
Accounts Receivable:		
State	5,811	5,811
Federal	1,568,310	1,568,310
Interfund Receivable	4,625,401	4,625,401
Inventories	55,432	55,432
Total Current Assets	<u>6,521,770</u>	<u>6,521,770</u>
Noncurrent Assets:		
Equipment	1,982,785	1,982,785
Accumulated Depreciation	(618,047)	(618,047)
Capital Assets, Net	<u>1,364,738</u>	<u>1,364,738</u>
Total Noncurrent Assets	<u>1,364,738</u>	<u>1,364,738</u>
Total Assets	<u>7,886,508</u>	<u>7,886,508</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	<u>24,562</u>	<u>24,562</u>
Total Current Liabilities	<u>24,562</u>	<u>24,562</u>
NET POSITION		
Net Investment in Capital Assets	1,364,738	1,364,738
Unrestricted	<u>6,497,208</u>	<u>6,497,208</u>
Total Net Position	<u>\$ 7,861,946</u>	<u>\$ 7,861,946</u>

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

LAKWOOD TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2022

	BUSINESS-TYPE ACTIVITIES	
	FOOD SERVICE	TOTALS
Operating Revenues:		
Local Sources:		
Daily Sales - Non-Reimbursable Sales	\$ 264,091	\$ 264,091
Daily Sales - Reimbursable Sales	147,233	147,233
Total Operating Revenues	411,324	411,324
Operating Expenses:		
Food Service Management Expenses:		
Cost of Sales		
Reimbursable Programs	365,172	365,172
U.S.D.A. Commodities	177,602	177,602
Supplies and Materials	203,794	203,794
Direct Expenses:		
Salaries and Wages	67,598	67,598
Insurance	109,811	109,811
Purchased Services	6,362,498	6,362,498
Repairs and Maintenance	105,500	105,500
Indirect Cost Allocation	662,143	662,143
Depreciation	48,905	48,905
Miscellaneous	453	453
Total Operating Expenses	8,103,476	8,103,476
Operating Income/(Loss)	(7,692,152)	(7,692,152)
Nonoperating Revenues:		
State Sources:		
State School Lunch Program	69,547	69,547
Federal Source:		
National School Breakfast Program	1,318,523	1,318,523
National School Lunch Program	2,959,254	2,959,254
After School Snacks Program	445,151	445,151
Summer Food Program	5,124,529	5,124,529
Food Distribution Program	177,602	177,602
Emergency Operational Costs	24,057	24,057
Federal P-EBT	11,764	11,764
Fresh Fruits and Vegetables Program	135,317	135,317
Interest and Investment Resources	4,947	4,947
Total Nonoperating Revenues	10,270,691	10,270,691
Change in Net Position	2,578,539	2,578,539
Net Position - Beginning	5,283,407	5,283,407
Total Net Position - Ending	\$ 7,861,946	\$ 7,861,946

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

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2022**

	BUSINESS-TYPE ACTIVITIES	
	FOOD SERVICE	TOTALS
Cash Flows From Operating Activities:		
Receipts from Customers	\$ 1,027,451	\$ 1,027,451
Payments to Employees	(67,598)	(67,598)
Payments to Suppliers	(8,158,200)	(8,158,200)
Net Cash Provided/(Used) by Operating Activities	(7,198,347)	(7,198,347)
Cash Flows From Noncapital Financing Activities:		
Cash Received From State & Federal Reimbursements	5,472,059	5,472,059
Net Cash Provided by Noncapital Financing Activities	5,472,059	5,472,059
Cash Flows From Investing Activities:		
Cash Received Interest Earnings	4,947	4,947
Net Cash Provided by Investing Activities	4,947	4,947
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,752,590)	(1,752,590)
Balances - Beginning of Year	2,019,406	2,019,406
Balances - Ending of Year	\$ 266,816	\$ 266,816

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

Operating Income/(Loss)	\$ (7,692,152)	\$ (7,692,152)
Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities:		
Depreciation Expense	48,905	48,905
Non-Cash Federal Assistance - Food Distribution Program	177,602	177,602
Change in Assets & Liabilities:		
(Increase)/Decrease in Accounts Receivable	614,789	614,789
(Increase)/Decrease in Interfunds Receivable	1,338	1,338
(Decrease)/Increase in Interfunds Payable	(347,789)	(347,789)
(Decrease)/Increase in Accounts Payable	(1,040)	(1,040)
Total Adjustments	493,805	493,805
Net Cash Provided/(Used) by Operating Activities	\$ (7,198,347)	\$ (7,198,347)

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

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LAKWOOD TOWNSHP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

Note 1. Summary of Significant Accounting Policies

Basis of Presentation

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

Reporting Entity

The Lakewood Township School District is a Type II School District located in the County of Ocean, State of New Jersey. As a Type II School District, the School District functions independently through a Board of Education. The Board is comprised of nine members elected to three-year terms. These terms are staggered so that three members’ terms expire each year. The purpose of the School District is to educate students in grades kindergarten through twelfth at its six schools. The School District has an approximate enrollment at June 30, 2022 of 5,534.5 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, 2022.

Government-Wide Financial Statements

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

LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

Note 1. Summary of Significant Accounting Policies (continued)

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

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

Governmental Fund Financial Statements

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

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

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated. A column representing internal service funds is also presented in these statements. However, internal service funds balances and activities have been combined with the governmental activities in the Government-Wide financial statements.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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

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

Fiduciary Fund Financial Statements

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital assets acquisitions are

LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

Note 1. Summary of Significant Accounting Policies (continued)

reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

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

The District reports the following major governmental funds:

General Fund - The general fund is the general operating fund of the 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 non-instructional equipment which are classified in the Capital Outlay sub-fund.

As required by the New Jersey Department of Education the 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. These resources can be transferred from and to Current Expense by board resolution.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government, (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - The capital projects fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

The District reports the following major proprietary funds:

Food Service Fund – This fund accounts for the revenues and expenses pertaining to the District’s cafeteria operations.

The District reports no Fiduciary Funds.

In the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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

Budgets/Budgetary Control

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

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (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 last state aid payment for budgetary purposes only and the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

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

The budget, as detailed on Exhibit C-1, Exhibit C-2, Exhibit D-3 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 District does not report encumbrances outstanding at fiscal year-end as expenditures in the general fund since the general fund budget follows modified accrual basis with the exception of the revenue recognition policy for the last state aid payments.

Encumbrances

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

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

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

Cash and Cash Equivalents

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

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

Tuition Payable/Receivable

Tuition rates for the fiscal year end June 30, 2022 were established by the receiving district based on estimated costs. The charges are subject to adjustment when the final costs have been determined.

Inventories

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

Interfund Receivables/Payables

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

Capital Assets

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

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

**LAKESIDE TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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

Land Improvements	20 Years
Buildings	15 – 50 Years
Building Improvements	10 – 50 Years
Machinery and Equipment	5 – 20 Years

Right to Use Leased Assets

The School District has recorded right to use leased assets as a result of implementing GASB 87. The right to use leased assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use leased assets are amortized on a straight-line basis over the life of the related lease.

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 District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

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

Unearned Revenue

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

Accrued Liabilities and Long-Term Obligations

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

LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

Note 1. Summary of Significant Accounting Policies (continued)

Accounting Estimates

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

Interfund Activity

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

Fund Balance

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

- **Non-spendable** – This classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Non-spendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The School Board did not have any committed resources as of June 30, 2022.
- **Assigned** – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned** – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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

Net Position

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

- 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 – Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Unrestricted – Net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

Impact of Recently Issued Accounting Principles

Adopted Accounting Pronouncements

The following GASB Statements became effective for the fiscal year ended June 30, 2022:

Statement No. 87, Leases. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about government's leasing activities. Implementation of this standard resulted in a prior period adjustment to net position and additional footnotes.

Statement No. 98, The Annual Comprehensive Report. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. Management has implemented this in the District's financial statements.

Accounting Pronouncements Effective in Future Reporting Periods

Statement No. 96, Subscription-Based Information Technology Arrangements. This statement establishes a single approach to accounting and financial reporting for subscription-based information technology

**LAKESIDE TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 1. Summary of Significant Accounting Policies (continued)

arrangements for government end users. This statement is effective for reporting periods beginning after June 15, 2022.

Statement No. 100, Accounting Changes and Error Corrections- an amendment of GASB Statement No. 62. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. The effective date is for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Statement No. 101, Compensated Absences. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Bond Premiums, Discounts and Issuance Costs

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

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

Deferred Loss on Refunding Debt

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

Deferred Outflows and Deferred Inflows of Resources

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

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

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 1. Summary of Significant Accounting Policies (continued)

Pensions

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

Note 2. Deposits and Investments

Deposits

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the Board's deposits may not be recovered. Although the Board does not have a formal policy regarding custodial credit risk, NJSA 17:9-41 et seq. requires that the governmental units shall deposit public funds in public depositories protected from loss under the provisions of GUDPA. Under the Act, the first \$250,000 of governmental deposits in each insured depository is protected by FDIC. Public fund owned by the Board in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, student activity fund or other funds that may pass to the Board relative to the happening of a future condition. Such funds are shown as Uninsured and Uncollateralized in the schedule below. As of June 30, 2022, the School District's bank balance of \$62,137,431 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$	58,894,698
Uninsured and Uncollateralized		3,242,733
	\$	62,137,431

Investments

At June 30, 2022, the School District had the following investments and maturities:

<u>Investment type</u>	<u>Carrying Value</u>	<u>Fair Value June 30, 2022 Level 1</u>	<u>Investment Maturities Less Than 1 Year</u>
Mutual Funds	\$ 138,647	\$ 138,647	\$ 138,647
	\$ 138,647	\$ 138,647	\$ 138,647

LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

Note 2. Deposits and Investments (continued)

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

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

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

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

Note 3. Reserve Accounts

Capital Reserve

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

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 3. Reserve Accounts (continued)

The activity of the capital reserve for the July 1, 2021 to June 30, 2022 fiscal year is as follows:

Beginning Balance, July 1, 2021	\$	2,014,190
Increased by:		
Deposits approved by Board		3,370,941
		5,385,131
Decreased by:		
Budget Withdrawals		(440,793)
Ending Balance, June 30, 2022	\$	4,944,338

Unemployment Claim Reserve

Unemployment Claim Reserve funds are restricted pursuant to N.J.S.A. 43:21-7.3(g), which requires that employer and employee contributions be held in a trust fund maintained by the governmental entity or instrumentality for unemployment benefit cost purposes and any surplus remaining in this trust fund must be retained in reserve for payment of benefit costs in subsequent years.

The activity of the unemployment claim reserve for the July 1, 2021 to June 30, 2022 fiscal year is as follows:

Beginning Balance, July 1, 2021	\$	66,987
Increased by:		
Employee Contributions		364,311
Interest Earnings		977
Transfer from General Fund		135,000
		567,275
Decreased by:		
Unemployment Payments		(91,037)
Ending Balance, June 30, 2022	\$	476,238

Note 4. Accounts Receivable

Accounts receivable at June 30, 2022 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, 2022, consisted of the following:

<u>Description</u>	<u>Governmental Funds</u>			<u>Proprietary</u>	
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Fund</u>	<u>Total</u> <u>Governmental</u> <u>Activities</u>	<u>Funds</u> <u>Food Service</u> <u>Fund</u>	<u>Total</u> <u>Business-Type</u> <u>Activities</u>
Federal Awards	\$ -	\$ 24,861,249	\$ 24,861,249	\$ 1,568,310	\$ 1,568,310
State Awards	21,672,086	16,175	21,688,261	5,811	5,811
Other	-	1,200,000	1,200,000	-	-
Total	\$ 21,672,086	\$ 26,077,424	\$ 47,749,510	\$ 1,574,121	\$ 1,574,121

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Adjustments	Additions	Retirements and Transfers	Balance June 30, 2022
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 143,800	\$ -	\$ -	\$ -	\$ 143,800
Total Capital Assets not being depreciated	143,800	-	-	-	143,800
Capital Assets being depreciated:					
Land Improvements	3,330,862	-	1,154,853	-	4,485,715
Buildings and Improvements	69,115,471	167,800	428,491	-	69,711,762
Equipment	6,396,829	224,813	1,029,395	(19,900)	7,631,136
Infrastructure	9,672	-	-	-	9,672
Total Capital Assets being depreciated	78,852,834	392,613	2,612,739	(19,900)	81,838,286
Less: Accumulated Depreciation:					
Land Improvements	\$ (2,380,504)	\$ -	\$ (95,595)	\$ -	\$ (2,476,099)
Buildings and Improvements	(34,847,109)	1,439,516	(1,815,397)	-	(35,222,990)
Equipment	(3,789,243)	(79,717)	(273,228)	12,935	(4,129,253)
Infrastructure	(484)	-	(193)	-	(677)
Total Accumulated Depreciation	(41,017,340)	1,359,799	(2,184,413)	12,935	(41,829,019)
Total Capital Assets being depreciated, net	37,835,494	1,752,412	428,326	(6,965)	40,009,267
Total Governmental Activities Capital Assets, net	\$ 37,979,294	\$ 1,752,412	\$ 428,326	\$ (6,965)	\$ 40,153,067
	Balance July 1, 2021	Adjustments	Additions	Retirements and Transfers	Balance June 30, 2022
Business-Type Activities:					
Buildings and Improvements	\$ 493,737	\$ -	\$ -	\$ -	\$ 493,737.00
Equipment	1,457,799	28,391	2,858	-	1,489,048
	1,951,536	28,391	2,858	-	1,982,785
Less: Accumulated Depreciation:					
Equipment	(564,287)	(4,855)	(48,905)	-	(618,047)
	(564,287)	(4,855)	(48,905)	-	(618,047)
Total Business-Type Activities Capital Assets, net	\$ 1,387,249	\$ 23,536	\$ (46,047)	\$ -	\$ 1,364,738

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

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 6. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2022 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 1,993,735	\$ 5,131,723
Special Revenue Fund	-	1,487,413
Food Service Fund	4,625,401	-
	<u>\$ 6,619,136</u>	<u>\$ 6,619,136</u>

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

A summary of interfund transfers is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,705,992	\$ -
Special Revenue Fund	-	1,705,992
	<u>\$ 1,705,992</u>	<u>\$ 1,705,992</u>

The purpose of the interfund transfers were for contributions to whole school reform and the transfer of interest earned on debt proceeds to be used for current and future debt service payments.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 7. Long-Term Obligations

During the fiscal year-ended June 30, 2022 the following changes occurred in long-term obligations for the governmental and business-type activities:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions/</u> <u>Adjustments</u>	<u>Reductions/</u> <u>Adjustments</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Balance Due</u> <u>Within One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 27,925,000	\$ -	\$ 1,525,000	\$ 26,400,000	\$ 1,590,000
Unamortized Bond Premiums	544,137	-	41,196	502,941	41,197
Financed Purchases Payable	2,773,732	-	1,408,557	1,365,175	440,889
Lease Obligations	85,208	-	19,422	65,786	14,817
Compensated Absences	4,966,413	540,239	-	5,506,652	-
Net Pension Liability	21,261,129	15,411,029	21,298,142	15,374,016	-
State Aid Advance Loan Payable	126,454,736	(1,440,071)	14,529,726	110,484,939	14,529,726
Registered Audit Recovery	1,408,803	186,633	355,084	1,240,352	132,545
Deferred Pension Obligations	55,369	-	22,498	32,871	13,541
	<u>\$ 185,474,527</u>	<u>\$ 14,697,830</u>	<u>\$ 39,199,625</u>	<u>\$ 160,972,732</u>	<u>\$ 16,762,715</u>

Lease Obligations

The School District has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The School District executed an agreement on December 16, 2020 to lease copiers for the District, that requires annual payments of \$19,422. There are no variable payment components of the leases. The lease liabilities are measured at an implied discount rate of 7.00% and have a balance of \$65,786 at June 30, 2022. As a result of the leases, the School District has recorded right to use leased assets with a net book value of \$68,166 at June 30, 2022. The right to use leased assets are discussed in more detail in Note 20.

The following is a schedule of the remaining future minimum lease payments under these lease obligations and the present value of the net minimum lease payments at June 30, 2022:

<u>Fiscal Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 14,817	\$ 4,605	\$ 19,422
2024	15,854	3,568	19,422
2025	16,964	2,458	19,422
2026	18,151	1,271	19,422
	<u>\$ 65,786</u>	<u>\$ 11,902</u>	<u>\$ 77,688</u>

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 7. Long-Term Obligations (continued)

Financed Purchases Payable

The School District has a finance purchase agreement for modular classrooms valued at \$2,214,000 of which \$848,825 has matured and been repaid. The following is a schedule of the remaining future minimum financed purchase payments, and the present value of the net minimum financed purchase payments at June 30, 2022:

<u>Fiscal Year Ending</u> <u>June 30,</u>	
2023	\$ 484,301
2024	484,302
2025	<u>484,302</u>
Total Minimum Lease Payments	1,452,905
Less: Amount Representing Interest	<u>(87,730)</u>
Present Value of Minimum Lease Payments	<u>\$ 1,365,175</u>

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

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

Bonds Payable

The voters of the municipality through referendums authorize bonds in accordance with State Law. All bonds are retired in serial installments within the statutory period of usefulness.

On February 17, 2015, the School District issued \$34,695,000 of General Obligation Bonds. The General Obligation Bonds were issued at interest rates varying from 2.50% to 3.00% and mature on September 14, 2034.

Principal and interest due on the outstanding bonds at June 30, 2022 is as follows:

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 7. Long-Term Obligations (continued)

Fiscal Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,590,000	\$ 766,163	\$ 2,356,163
2024	1,650,000	719,550	2,369,550
2025	1,725,000	668,925	2,393,925
2026	1,785,000	616,275	2,401,275
2027	1,850,000	561,750	2,411,750
2028-2032	10,485,000	1,909,125	12,394,125
2033-2035	7,315,000	333,225	7,648,225
	<u>\$ 26,400,000</u>	<u>\$ 5,575,013</u>	<u>\$ 31,975,013</u>

State Aid Advance Loan Payable

The Board has entered into loan agreements with the State of New Jersey in the amounts of \$4,500,000, \$5,640,183, \$8,522,678, \$28,182,090, \$36,886,130, and \$54,541,711 pursuant to N.J.S.A. 18A:7A-56 in the form of an advancement of state aid to provide funds to eliminate a portion of the unassigned budgetary fund deficit in the General Fund. The advance State aid payments will be repaid by the school district through automatic reductions in the State aid provided to the school district in subsequent years. The terms of the repayments are ten (10) years beginning in the 2015/2016, 2016/2017, 2017/2018, 2018/2019, 2019/2020, and 2020/2021 school years, respectively, at minimum amounts of \$450,000, \$564,018, \$852,268, \$3,131,343, \$3,603,386, and \$5,454,171 per year, but may be for a shorter term as determined by the State Treasurer. These annual payments may also be deferred at the discretion of the State Treasurer. At any time during the term of the repayment, the State Treasurer, in consultation with the Commissioner of Education, may determine to impose interest on the unpaid balance. The State Treasurer has not imposed interest during the 2021/2022 fiscal year. The state aid advance loan balance outstanding at June 30, 2022 is not reported as a liability in the General Fund, but is recorded as a long-term liability in Governmental Activities on the District-wide Statement of Net Position.

There was an adjustment made to the State Aid Loan Payable Schedule due to discrepancies in prior year audit reports in comparison to the Department of Education's State Aid Annual Schedules and Master List. The prior years ending balance on the 2020-2021 audit report was \$126,454,736 while the ending balance per the State Aid Annual Schedule was \$125,014,665. Thus, it was deemed necessary to make an adjustment in the summation of \$ (1,440,071) (see below).

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 7. Long-Term Obligations (continued)

The Board's State aid advance loan activity for the fiscal year ended June 30, 2022 is as follows:

<u>Purpose</u>	<u>Balance</u> <u>July 1, 2021</u>	<u>Adjustments</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Balance</u> <u>Due Within</u> <u>One Year</u>
State Aid:					
Advance Loan 2014/15	\$ 2,700,000	\$ (180,000)	\$ 630,000	\$ 1,890,000	\$ 630,000
Advance Loan 2016/17	3,948,129	(188,007)	752,025	3,008,097	752,025
Advance Loan 2017/18	7,315,330	(603,721)	958,801	5,752,808	958,801
Advance Loan 2018/19	25,363,881	(313,134)	3,131,343	21,919,404	3,131,343
Advance Loan 2019/20	32,585,685	(155,209)	3,603,386	28,827,090	3,603,386
Advance Loan 2020/21	54,541,711	-	5,454,171	49,087,540	5,454,171
	<u>\$ 126,454,736</u>	<u>\$ (1,440,071)</u>	<u>\$ 14,529,726</u>	<u>\$ 110,484,939</u>	<u>\$ 14,529,726</u>

Register Audit Recovery

During the 2013/2014 school year, the State of New Jersey, Department of Education completed a review of the enrollment data used for the District's fiscal year 2011/2012 applications for Extraordinary Aid for Special Education Costs. The findings included in the review indicated that the District's fiscal year 2011/2012 extraordinary aid payments were overstated by \$709,047. Such amount is due to the State of New Jersey, Department of Education. As a result, for a period of ten (10) years beginning in fiscal year 2016/2017, the amount due will be repaid through automatic reductions in State Aid provided to the District on an annual basis. At any time, these payments may be deferred at the discretion of the State of New Jersey, Department of Education. The remaining amount due as of June 30, 2022 is \$283,620.

During the 2013/2014 school year, the State of New Jersey, Department of Education completed a review of the enrollment data used for the District's Application for State School Aid (ASSA) and District Report of Transported Resident Students (DRTRS) as of October 14, 2011. The findings included in the review indicated that the District's ASSA and DRTRS state aid payments for enrollment as of October 14, 2011 were overstated by \$403,651. Such amount is due to the State of New Jersey, Department of Education. As a result, for a period of ten (10) years beginning in fiscal years 2015/2016, the amount due will be repaid through automatic reductions in State Aid provided to the District on an annual basis. At any time, these payments may be deferred at the discretion of the State of New Jersey, Department of Education. The remaining amount due as of June 30, 2022 is \$161,460.

During the 2015/2016 school year, the State of New Jersey, Department of Education completed a review of the enrollment data used for the District's fiscal year 2011/2012 applications for Chapter 193 Nonpublic Auxiliary Services Aid. The findings included in the review indicated that the District's fiscal year 2011/2012 nonpublic state aid payments were overstated by \$1,325,452. Such amount is due to the State of New Jersey, Department of Education. As a result, for a period of ten (10) years beginning in fiscal year 2016/2017, the amount due will be repaid through automatic reductions in State Aid provided to the District on an annual basis. At any time, these payments may be deferred at the discretion of the State of New Jersey, Department of Education. The remaining amount due as of June 30, 2022 is \$795,272.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022 (Continued)**

Note 7. Long-Term Obligations (continued)

There was an adjustment made to the Register Audit Recovery Schedule due to discrepancies in prior year audit reports in comparison to the Department of Education’s Master List. The prior years ending balance on the 2020-2021 audit report was \$1,408,803 while the ending balance per the State Aid Annual Schedule was \$1,595,436. Thus, it was deemed necessary to make an adjustment in the summation of \$186,633 (see below):

<u>Purpose</u>	<u>Balance</u> <u>July 1, 2021</u>	<u>Adjustments</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Balance</u> <u>Due Within</u> <u>One Year</u>
Register Audit Recovery					
Chapter 193	\$ 858,151	\$ 69,666	\$ 132,545	\$ 795,272	\$ 132,545
Extraordinary Aid	350,893	74,535	141,809	283,619	-
ASSA/DRTRS	199,759	42,432	80,730	161,461	-
	<u>\$ 1,408,803</u>	<u>\$ 186,633</u>	<u>\$ 355,084</u>	<u>\$ 1,240,352</u>	<u>\$ 132,545</u>

Deferred Pension Obligation

During the 2009/2010 school year the Board elected to contribute only 50% of its normal and accrued liability components of the Public Employee Retirement System (PERS) obligations and deferred the remaining 50% in accordance with P.L. 2009, c.10. The deferred amount totaled \$196,429 and is being paid back with interest over 15 years beginning in the 2011/2012 fiscal year. The District is permitted to pay off the deferred PERS pension obligations at any time. During the year ended June 30, 2022 the district paid down \$22,498. It is estimated that the total deferred liability at June 30, 2022 is \$32,871.

Bonds Authorized but not Issued

The District had bonds Authorized but not Issued as of June 30, 2022.

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

Note 8. Pension Plans

A. Public Employees' Retirement System (PERS)

Plan Description - The State of New Jersey (the State), 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 Annual Comprehensive Financial Report (ACFR) 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 2021, the State's pension contribution was less than the actuarial determined amount.

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

A. Public Employees' Retirement System (PERS) (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/(Credit) and Deferred Outflows/Inflows of Resources - At June 30, 2022, the School District reported a liability of \$15,374,016 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2021. 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, 2020, to the measurement date of June 30, 2021. 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, 2021. The School District's proportion measured as of June 30, 2021, was 0.1297768716%, which was a decrease of 0.0006004372% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized full accrual pension credit of (\$378,077) in the government-wide financial statements. This pension credit was based on the pension plans June 30, 2021 measurement date. At June 30, 2022 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	\$ 242,468	\$ 110,060
Changes of Assumptions	80,068	5,473,249
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	4,049,920
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	3,730,651	2,200,821
Contributions Subsequent to Measurement Date	1,717,058	
	\$ 5,770,245	\$ 11,834,050

\$1,717,058 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2021-2022 total salaries for PERS employees multiplied by an employer pension contribution rate of 15.98%. The payable is due on April 1, 2023 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. 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:

**LAKESIDE TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

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

Year Ending		
<u>June 30,</u>		
2023	\$	(1,304,580)
2024		(1,358,150)
2025		(2,274,415)
2026		(2,667,563)
2027		(176,162)
	<u>\$</u>	<u>(7,780,870)</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, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	5.48	-
June 30, 2018	5.63	-
June 30, 2019	5.21	-
June 30, 2020	5.16	-
June 30, 2021	5.13	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2016	5.57	-
June 30, 2017	-	5.48
June 30, 2018	-	5.63
June 30, 2019	-	5.21
June 30, 2020	-	5.16
June 30, 2021	-	5.13
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	-
June 30, 2021	5.00	-
Changes in Proportion and Differences between District Contributions		
Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
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
June 30, 2021	5.13	5.13

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

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

Actuarial Assumptions – The collective total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following assumptions:

Inflation Rate	
Price	2.75%
Wage	3.25%
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%
Mortality Rate of Return:	
PERS	Pub-2010 General Below-Median Income Employee mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021
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-2021.

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. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) 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, 2021 are summarized in the following table:

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate	8.00%	9.15%
Real Assets	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 School District's proportionate share of the net pension liability as of June 30, 2021, calculated using the discount rate of 7.00% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**LAKESWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

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

	At 1% Decrease <u>(6.00%)</u>	At Current Discount Rate <u>(7.00%)</u>	At 1% Increase <u>(8.00%)</u>
School District's Proportionate Share of the Net Pension Liability	\$ 21,159,473	\$ 15,374,016	\$ 11,767,204

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2022 and 2021:

Collective Deferred Outflows of Resources	\$ 1,164,738,169	\$ 2,347,583,337	
Collective Deferred Inflows of Resources	\$ 8,339,123,762	\$ 7,849,949,467	
Collective Net Pension Liability	\$ 11,972,782,878	\$ 16,435,616,426	
School District's portion	0.12978%	0.13038%	

B. Teachers' Pension and Annuity Fund (TPAF)

Plan Description - TPAF is a cost sharing multiple-employer defined benefit pension plan with a special-funding situation, by which 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 Division. For additional information about TPAF, please refer to the Division's annual financial statements 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

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

Note 8. Pension Plans (Continued)

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit, and tier 5 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 2021, 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, 2022 was \$160,273,397. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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, 2021, the State proportionate share of the TPAF net pension liability attributable to the School District was 0.3333806927% which was an increase of 0.0156272579% from its proportion measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the State of New Jersey recognized a pension expense in the amount of \$3,771,303 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, 2021 measurement date.

**LAKESIDE TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

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

Actuarial Assumptions – The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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% Based on Years of Service
Thereafter	2.75% - 5.65% Based on Years of Service
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 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 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-2021.

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, 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, 2021) 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, 2021 are summarized in the following table:

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate	8.00%	9.15%
Real Assets	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 100% of 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. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments in determining the total pension liability.

Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate – As previously mentioned, TPAF has a special funding situation where the State pays 100% of the School District's annual required contribution. The following represents the State's proportionate share of the net pension liability, attributable to the School District calculated using the discount rate of 5.40% as well as what the State's proportionate share of the net pension liability, attributable to the School District's would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**LAKESIDE TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 8. Pension Plans (Continued)

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

	At 1% Decrease <u>(6.00%)</u>	At Current Discount Rate <u>(7.00%)</u>	At 1% Increase <u>(8.00%)</u>
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	\$ 189,630,200	\$ 160,273,397	\$ 135,615,527

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, 2022 and 2021:

Collective Deferred Outflows of Resources	\$ 6,373,530,834	\$ 9,626,548,228
Collective Deferred Inflows of Resources	\$ 27,363,906	\$ 14,591,988,841
Collective Net Pension Liability	\$ 48,165,991,182	\$ 65,993,498,688

School District's portion	0.33338%	0.31775%
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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 2020 is \$8,400 and is subject to adjustment in future years.
- Employees otherwise eligible to enroll in the PERS or TPAF after May 21, 2010, who do not work the minimum number of hours per week required for PERS or TPAF Tier 4 or Tier 5 enrollment but who earn salary of at least \$5,000 annually. The minimum number is 35 hours per week for State employees, or 32 hours per week for local government or local education employees.

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

For the year ended June 30, 2022, employee contributions totaled \$1,313 and the School District recognized an expense for payments made to the Defined Contributions Retirement Plan in the amount of \$716.

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

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.

**LAKESWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. 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%	2.00 - 6.00%	3.25 - 15.25%
		based service years	based service years	based service years
Thereafter		2.75 - 5.65%	3.00 - 7.00%	Not
		based service years	based service years	Applicable

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-2021. Postretirement mortality rates were based on the PUB-2010 Healthy "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2021. Disability mortality was based on the PUB-2010 Healthy "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2021 for current disables retirees. Future disabled retirees were based on Pub-2010 "Safety" (PFRS), "General" (PERS), and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2020 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, PERS and PFRS, 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, 2021 was \$26,533,209. The School District’s proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2021, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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, 2021, the State proportionate share of the OPEB Obligation attributable to the School District was 0.32909473%, which was a decrease of (0.00469184%) from its proportion measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the State of New Jersey recognized an OPEB expense in the amount of \$14,522,617 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, 2021 measurement date.

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend is 5.00%.

Discount Rate

The discount rate for June 30, 2021 was 2.16%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. 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, 2021, 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, 2021		
	At 1% Decrease (1.16%)	At Discount Rate (2.16%)	At 1% Increase (3.16%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 236,552,452.24	\$ 197,482,015	\$ 166,716,391
State of New Jersey's Total Nonemployer OPEB Liability	\$ 71,879,745,555	\$ 60,007,650,970	\$ 50,659,089,138

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (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, 2021, respectively, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2021		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 159,862,168	\$ 197,482,015	\$ 248,002,468
State of New Jersey's Total Nonemployer OPEB Liability	\$ 48,576,338,417	\$ 60,007,650,970	\$ 75,358,991,782

* See Healthcare Cost Trend Assumptions for details of rates.

Additional Information

Collective balances of the Local Group at June 30, 2021 are as follows:

	Deferred Outflows of	Deferred Inflows of
Differences between Expected & Actual Experience	\$ 9,045,886,863	\$ (18,009,362,976)
Change in Assumptions	10,179,536,966	(6,438,261,807)
Contributions Made in Fiscal Year Ending 6/30/2022 After Measurement Date	TBD	N/A
	\$ 19,225,423,829	\$ (24,447,624,783)

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (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,		
2022	\$	(1,182,303,041)
2023		(1,182,303,041)
2024		(1,182,303,041)
2025		(1,182,303,041)
2026		(840,601,200)
Thereafter		347,612,410
	\$	(5,222,200,954)

** 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, 2020, the Program membership consisted of the following:

Active Plan Members	213,901
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	150,427
	364,328

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2022 (measurement date June 30, 2021) is as follows:

Total OPEB Liability	
Service Cost	\$ 3,217,184,264
Interest Cost	1,556,661,679
Changes of Benefit Terms	(63,870,842)
Difference Between Expected & Actual Experience	(11,385,071,658)
Changes of Assumptions	59,202,105
Contributions: Member	39,796,196
Gross Benefit Payments	(1,226,213,382)
Net Change in Total OPEB Liability	(7,802,311,638)
Total OPEB Liability (Beginning)	67,809,962,608
Total OPEB Liability (Ending)	\$ 60,007,650,970
Total Covered Employee Payroll	14,425,669,769
Net OPEB Liability as a Percentage of Payroll	415.98%

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022 (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, 2022, the on-behalf payments for pension, social security, post-retirement medical costs, and long-term disability were \$14,550,719, \$3,046,404, \$3,399,636, and \$9,636, 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.

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

<u>Fiscal Year</u>	<u>School District Contributions</u>	<u>Employee Contributions</u>	<u>Interest Earnings</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>	
					<u>Restricted Unemployment Fund Balance</u>	<u>Unemployment Trust Liability</u>
2021-2022	\$ 499,311	\$ 285,042	\$ 977	\$ 376,080	\$ 476,238	\$ -
2020-2021	375,557	275,541	321	658,292	66,988	-
2019-2020	357,490	173,720	933	558,368	73,861	-

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 Annual Comprehensive Financial Report.

Joint Insurance Pool – The School District also participates in the School Alliance Insurance Fund and, public entity risk pool. The Pool provides its members with the following coverage:

- | | |
|---------------------------------------|--------------------------------|
| Property – Blanket Building & Grounds | General & Automobile Liability |
| Environmental Impairment Liability | Workers’ Compensation |
| School Board Legal Liability | Excess Liability |
| Employers Liability | Comprehensive Crime Coverage |

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

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.

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:

AIG/VALIC	Massachusetts Mutual
Ameriprise Financial	MetLife
AXA Equitable	New York Life
Colonial	Security Benefit
Great American	Security First
Lincoln Investments	Siracusa

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, 2022 and 2021, the liability for compensated absences reported on the government-wide and on the proprietary fund Statement of Net Position was \$5,506,652 and \$4,966,413, respectively.

LAKESIDE TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)

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.

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. Commitments

The School District has contractual commitments at June 30, 2022 to various vendors, which are recorded in the general fund as assigned to other purposes in the amount of \$7,448,140 and \$10,200 in the Capital Projects fund.

Note 17. Fund Balances

General Fund – Of the \$51,363,856 General Fund fund balance at June 30, 2022, \$4,944,338 has been restricted for capital reserve, \$10,992,313 has been restricted for repayment of advanced state aid, \$476,238 has been restricted for unemployment, \$16,691,844 has been assigned as designated for subsequent years expenditures, \$7,448,140 has been assigned to other purposes and \$10,810,983 has been unassigned.

Special Revenue Fund – Of the \$360,848 Special Revenue Fund fund balance at June 30, 2022, \$181,237 is restricted for student activities, \$179,611 is restricted for scholarships.

Capital Projects Fund – Of the \$39,527 Capital Projects Fund fund balance at June 30, 2022, \$10,200 has been assigned to other purposes and encumbered and \$29,327 is restricted for future capital projects approved by the School District.

Debt Service Fund – Of the \$222 Debt Service Fund fund balance at June 30, 2022, \$222 is restricted for future debt service payments.

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 \$105,667,779 at June 30, 2022. The primary causes of this deficit is the School District not recognizing the receivable for the last two state aid payments, the recording of the net pension liability for the Public Employee's Retirement System (PERS) and the recording of State Aid Advance Loans Payable as of June 30, 2022.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022 (Continued)**

Note 19. Lakewood Student Transportation Authority

On August 9, 2016 the State of New Jersey adopted Chapter 22, Public Law 2016, which established a three-year nonpublic school pupil transportation pilot program in the Lakewood Township School District. In accordance with this statute, the Lakewood Township School District (“the District”) is to provide funding to a consortium of nonpublic schools, known as the Lakewood Student Transportation Authority (“LSTA”), which will assume responsibility for the district’s mandated nonpublic school busing. If, after providing the mandated pupil transportation, any funds remain unspent, the LSTA may provide courtesy busing to pupils who are residents of the district and are attending the nonpublic schools of the consortium. The LSTA shall refund annually to the District, after completion of the school year, any unexpended funds received pursuant to the pilot program.

Note 20. Right to Use Leased Assets, Net

The School District has recorded right to use leased assets. The right to use leased assets are leased equipment. The related leases are discussed in the Note 7. The right to use leased assets are amortized on a straight-line basis over the terms of the related leases.

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022
Right to Use Leased Assets:				
Equipment	\$ 85,208	\$ -	\$ -	\$ 85,208
Subtotal	85,208	-	-	85,208
Accumulated Amortization				
Equipment	-	(17,042)	-	(17,042)
Subtotal	-	(17,042)	-	(17,042)
Right to Use Leased Assets, Net	\$ 85,208	\$ (17,042)	\$ -	\$ 68,166

Note 21. Prior Period Adjustment/Restatement of Net Position

The District made a prior year adjustment in the district-wide financial statements to record an intangible right to use leased asset and a lease liability as of June 30, 2021 as a result of implementing GASB 87, *Leases*:

	Balance June 30, 2021 as Previously Reported	Retroactive Adjustments	Balance June 30, 2021 as Restated
Statement of Net Position-			
<u>Governmental Activities</u>			
Assets:			
Right to Use Leased Assets, Net	\$ -	\$ 68,167	\$ 68,167
Total Assets	107,129,520	(15,070)	107,114,450
Noncurrent Liabilities:			
Due Within One Year	\$ 16,253,131	\$ 34,239	\$ 16,287,370
Due Beyond One Year	168,639	50,969	219,608
Total Liabilities	16,421,770	85,208	16,506,978
Net Position:			
Net Investment in Capital Assets	\$ 6,819,662	\$ (83,237)	\$ 6,736,425
Total Net Position	(118,005,867)	(83,237)	(118,089,104)

REQUIRED SUPPLEMENTARY INFORMATION - PART II

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C. Budgetary Comparison Schedules

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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022					POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	ACTUAL	
Revenues:						
Local Sources:						
Local Tax Levy	\$ 107,988,169	\$ -	\$ 107,988,169	\$ 107,988,169	\$ -	
Rents and Royalties	-	-	-	13,638	13,638	
Miscellaneous	1,280,000	-	1,280,000	1,360,274	80,274	
Tuition from LEAs Within State	-	-	-	5,342	5,342	
Tuition from Other Sources	-	-	-	220,073	220,073	
Total Local Sources	109,268,169	-	109,268,169	109,587,496	319,327	
State Sources:						
Categorical Special Education Aid	3,613,775	-	3,613,775	3,613,775	-	
Equalization Aid	14,958,782	-	14,958,782	14,958,782	-	
Categorical Security Aid	2,186,868	-	2,186,868	2,186,868	-	
Categorical Transportation Aid	3,052,174	-	3,052,174	3,052,169	(5)	
Extraordinary Aid	9,000,000	-	9,000,000	17,345,485	8,345,485	
Nonpublic Transportation Aid	1,500,000	-	1,500,000	2,602,173	1,102,173	
Securing our Children's Future Bond Act	-	286,798	286,798	286,294	(504)	
Nonbudgeted:						
On-Behalf TPAF:						
Post-Retirement Medical Contributions	-	-	-	3,399,636	3,399,636	
Normal Pension Contributions	-	-	-	14,550,719	14,550,719	
Long-Term Disability Insurance	-	-	-	9,636	9,636	
Reimbursed TPAF Social Security Contributions	-	-	-	3,046,404	3,046,404	
Total State Sources	34,311,599	286,798	34,598,397	65,051,941	30,453,544	
Federal Sources:						
Medicaid Reimbursement	1,099,064	-	1,099,064	1,176,885	77,821	
Total Federal Services	1,099,064	-	1,099,064	1,176,885	77,821	
Total Revenues	\$ 144,678,832	\$ 286,798	\$ 144,965,630	\$ 175,816,322	\$ 30,850,692	
Expenditures:						
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	\$ 1,280,541	\$ 45,863	\$ 1,326,404	\$ 1,324,624	\$ 1,780	
Grades 1 - 5	7,910,930	732,369	8,643,299	8,341,265	302,034	
Grades 6 - 8	3,965,816	(168,613)	3,797,203	2,262,288	1,534,915	
Grades 9 - 12	4,928,713	(266,313)	4,662,400	2,875,994	1,786,406	
Regular Programs - Home Instruction:						
Salaries of Teachers	75,000	31,732	106,732	106,732	-	
Purchased Professional/Educational Services	47,967	85,097	133,064	8,046	125,018	
Other Purchased Services	8,200	300	8,500	-	8,500	
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	567,055	60,453	627,508	466,045	161,463	
Purchased Professional/ Educational Services	-	4,969	4,969	-	4,969	
Other Purchased Services	113,244	105,606	218,850	5,270	213,580	
General Supplies	1,075,000	344,962	1,419,962	949,726	470,236	
Textbooks	640,000	(27,952)	612,048	8,567	603,481	
Other Objects	9,500	-	9,500	3,007	6,493	
Total Regular Programs - Instruction	20,621,966	948,473	21,570,439	16,351,564	5,218,875	

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Learning and/or Language Disabilities:					
Salaries of Teachers	1,818,395	87,749	1,906,144	1,816,621	89,523
Other Salaries for Instruction	665,477	(2,280)	663,197	584,727	78,470
General Supplies	48,700	(6,194)	42,506	26,308	16,198
Total Learning and/or Language Disabilities	2,532,572	79,275	2,611,847	2,427,656	184,191
Multiple Disabilities:					
Salaries of Teachers	819,924	4,659	824,583	786,127	38,456
Other Salaries for Instruction	346,981	(77,463)	269,518	250,257	19,261
General Supplies	41,000	(11,929)	29,071	17,707	11,364
Other Objects	1,250	-	1,250	1,250	-
Total Multiple Disabilities	1,209,155	(84,733)	1,124,422	1,055,341	69,081
Resource Room:					
Salaries of Teachers	3,889,403	(499,079)	3,390,324	3,032,712	357,612
Other Salaries for Instruction	96,844	24,002	120,846	99,756	21,090
General Supplies	26,250	(5,439)	20,811	11,607	9,204
Total Resource Room	4,012,497	(480,516)	3,531,981	3,144,075	387,906
Autism:					
Salaries of Teachers	523,408	74,264	597,672	586,152	11,520
Other Salaries for Instruction	111,321	359	111,680	70,907	40,773
General Supplies	30,500	434	30,934	21,644	9,290
Total Autism	665,229	75,057	740,286	678,703	61,583
Preschool Disabilities - Full Time:					
Salaries of Teachers	2,014,414	(45,594)	1,968,820	1,772,935	195,885
Other Salaries for Instruction	956,270	(445,248)	511,022	326,142	184,880
General Supplies	170,000	(100,755)	69,245	41,606	27,639
Total Preschool Handicapped - Full Time	3,140,684	(591,597)	2,549,087	2,140,683	408,404
Total Special Education	11,560,137	(1,002,514)	10,557,623	9,446,458	1,111,165
Basic Skills/Remedial:					
Salaries of Teachers	1,292,174	(253,375)	1,038,799	261,396	777,403
General Supplies	2,900	250	3,150	1,464	1,686
Total Basic Skills/Remedial	1,295,074	(253,125)	1,041,949	262,860	779,089
Bilingual Education:					
Salaries of Teachers	3,192,508	15,673	3,208,181	2,204,240	1,003,941
Other Purchased Services	257,586	(9,893)	247,693	147,003	100,690
General Supplies	13,750	60,326	74,076	66,949	7,127
Total Bilingual Education	3,463,844	66,106	3,529,950	2,418,192	1,111,758
School Sponsored Cocurricular Activities:					
Salaries	339,000	98,439	437,439	42,492	394,947
Supplies and Materials	15,000	13,581	28,581	6,537	22,044
Total School Sponsored Cocurricular Activities	354,000	112,020	466,020	49,029	416,991
School Sponsored Athletics - Instruction:					
Salaries	661,500	2,433	663,933	-	663,933
Purchased Services	225,200	6,774	231,974	-	231,974
Supplies and Materials	125,000	36,195	161,195	2,609	158,586
Other Objects	35,000	-	35,000	-	35,000
Total School Sponsored Athletics - Instruction	1,046,700	45,402	1,092,102	2,609	1,089,493

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Before/After School Programs:					
Salaries	614,500	90,274	704,774	203,369	501,405
Supplies and Materials	5,500	11,570	17,070	302	16,768
Other Salaries for Instruction	10,200	34,032	44,232	44,232	-
Total Before/After School Programs	632,600	137,636	770,236	250,603	519,633
Summer School - Instruction:					
Salaries	904,250	(165,078)	739,172	-	739,172
Salaries of Principals & Assistant Principals	400,000	13,731	413,731	-	413,731
Supplies & Materials	4,250	28,555	32,805	-	32,805
Purchased Prof. & Technical Services	-	4,250	4,250	-	4,250
Total Summer School - Instruction	1,308,500	(118,542)	1,189,958	-	1,189,958
Alternative Education Program - Instruction:					
Salaries	19,500	21,230	40,730	-	40,730
Other Salaries for Instruction	12,000	(2,940)	9,060	-	9,060
General Supplies	26,500	15,804	42,304	-	42,304
Total Alternative Education Program - Instruction	58,000	34,094	92,094	-	92,094
Community Services Programs/Operations:					
Salaries	4,315	-	4,315	-	4,315
Total Community Services Programs/Operations	4,315	-	4,315	-	4,315
Total - Instruction	40,345,136	(30,450)	40,314,686	28,781,315	11,533,371
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - State Regular	273,800	(146,511)	127,289	77,902	49,387
Tuition to County Vocational School District - Regular	127,000	12,518	139,518	139,518	-
Tuition to CSSD & Regional Day School	730,000	773,811	1,503,811	1,173,292	330,519
Tuition to Private Schools for the Handicapped - State	46,610,010	5,654,313	52,264,323	46,202,309	6,062,014
Tuition to Private Schools for the Handicapped - Out of State	435,000	379,048	814,048	702,515	111,533
Tuition - State Facilities	186,060	-	186,060	167,454	18,606
Tuition - Other	2,675,000	353,938	3,028,938	2,572,651	456,287
Total Undistributed Expenditures - Instruction	51,120,870	6,943,117	58,063,987	51,035,641	7,028,346
Attendance & Social Work Services:					
Salaries	317,141	(12,028)	305,113	1,515	303,598
Salaries of Family Liaisons & Comm. Parent Inv. Specialists	3,060	6,300	9,360	9,360	-
Salaries of Community/School Coordinators	16,463	(1,336)	15,127	-	15,127
Supplies and Materials	500	(50)	450	32	418
Total Attendance & Social Work Services	337,164	(7,114)	330,050	10,907	319,143
Health Services:					
Salaries	551,556	14,458	566,014	533,467	32,547
Purchased Professional&Technical Services	40,000	7,659	47,659	8,908	38,751
Supplies and Materials	13,900	5,634	19,534	13,597	5,937
Total Health Services	605,456	27,751	633,207	555,972	77,235
Speech, OT, PT and Related Services:					
Salaries	2,706,064	38,508	2,744,572	2,738,594	5,978
Purchased Educational Services	2,925,000	(65,288)	2,859,712	1,672,003	1,187,709
Supplies and Materials	70,350	36,169	106,519	97,342	9,177
Total Speech, OT, PT and Related Services	5,701,414	9,739	5,711,153	4,507,939	1,203,214
Other Support Services - Students - Extra Services:					
Other Salaries for Instruction	2,781,141	540,392	3,321,533	3,314,333	7,200
Purchased Professional/Educational Services	1,900,000	(766)	1,899,234	1,150,126	749,108
Total Other Support Services - Students - Extra Services	4,681,141	539,626	5,220,767	4,464,459	756,308
Guidance:					
Salaries of Other Professional Staff	955,602	84,313	1,039,915	904,841	135,074
Salaries of Secretarial & Clerical Assistants	159,609	6,909	166,518	166,518	-
Purchased Professional/Educational Services	38,000	14,675	52,675	-	52,675
Purchased Technical Services	7,500	5,307	12,807	11,930	877
Other Purchased Services	62,500	2,775	65,275	64,467	808
Supplies and Materials	2,500	46	2,546	2,356	190
Other Objects	-	4,897	4,897	4,897	-
Total Guidance	1,225,711	118,922	1,344,633	1,155,009	189,624

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Child Study Team:					
Salaries of Other Professional Staff	2,586,221	615,453	3,201,674	2,707,945	493,729
Salaries of Secretarial & Clerical Assistants	352,023	(242,761)	109,262	80,000	29,262
Purchased Professional/Educational Services	1,000,000	169,588	1,169,588	596,630	572,958
Purchased Professional/Technical Services	20,000	7,006	27,006	26,993	13
Other Purchased Services	26,800	-	26,800	21,261	5,539
Residential Costs	20,000	-	20,000	-	20,000
Supplies and Materials	77,500	37,043	114,543	94,910	19,633
Other Objects	1,000	-	1,000	-	1,000
Total Child Study Team	4,083,544	586,329	4,669,873	3,527,739	1,142,134
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	896,695	187,800	1,084,495	31,154	1,053,341
Salaries of Other Professional Staff	38,667	(9,005)	29,662	29,662	-
Salaries of Facilitators, Math & Literacy	579,112	33,416	612,528	5,337	607,191
Purchased Professional/Educational Services	-	17,775	17,775	17,775	-
Supplies and Materials	-	69,150	69,150	69,144	6
Other Objects	30,000	(900)	29,100	25,425	3,675
Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,544,474	298,236	1,842,710	178,497	1,664,213
Educational Media Services/School Library:					
Salaries	431,269	15,239	446,508	369,414	77,094
Supplies and Materials	33,500	5,226	38,726	29,104	9,622
Total Educational Media Services/School Library	464,769	20,465	485,234	398,518	86,716
Instructional Staff Training Services:					
Salaries of Other Professional Staff	5,000	(498)	4,502	4,502	-
Purchased Professional/Educational Services	206,000	(43,389)	162,611	34,737	127,874
Other Purchased Services	500	300	800	300	500
Total Instructional Staff Training Services	215,750	(45,187)	170,563	39,539	131,024
Support Services General Administration:					
Salaries	388,640	8,143	396,783	233,254	163,529
Salaries of State Monitors	100,000	109,888	209,888	130,632	79,256
Repayment of Principal - NJDOE Loan	14,884,811	-	14,884,811	13,396,310	1,488,501
Legal Services	600,000	671,295	1,271,295	1,184,741	86,554
Audit Fees	100,000	7,760	107,760	78,128	29,632
Architectural/Engineering Fees	70,000	91,331	161,331	34,850	126,481
Other Purchased Professional Services	18,000	1,240	19,240	19,240	-
Telephone/Communications	300,000	88,229	388,229	375,260	12,969
BOE Other Purchased Services	7,000	(600)	6,400	5,485	915
Other Purchased Services	130,000	60,038	190,038	142,074	47,964
General Supplies	37,500	(486)	37,014	24,164	12,850
BOE In-House Training/Meeting Supplies	4,000	-	4,000	-	4,000
Judgements Against the School District	1,000,000	(836,886)	163,114	160,000	3,114
Purchased Technical Services	37,500	12,961	50,461	29,609	20,852
Miscellaneous Expenditures	28,000	-	28,000	4,602	23,398
BOE Membership Dues & Fees	27,500	-	27,500	26,663	837
Total Support Services General Administration	17,732,951	212,913	17,945,864	15,845,012	2,100,852
Support Services School Administration:					
Salaries of Principals&Assistant Principals	2,621,970	214,845	2,836,815	2,805,917	30,898
Salaries of Secretarial & Clerical Assistants	990,392	64,498	1,054,890	180,756	874,134
Supplies and Materials	40,750	4,017	44,767	27,784	16,983
Total Support Services School Administration	3,653,112	283,360	3,936,472	3,014,457	922,015

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Central Services:					
Salaries	1,391,071	(177,424)	1,213,647	143,233	1,070,414
Purchased Technical Services	151,800	39,933	191,733	-	191,733
Other Purchased Services	100,000	64,961	164,961	1,154	163,807
Supplies and Materials	22,500	6,174	28,674	28,540	134
Interest on Lease Purchase Agreements	63,000	(5,860)	57,140	57,001	139
Other Objects	4,500	3,172	7,672	7,620	52
Total Central Services	1,739,121	(73,733)	1,665,388	237,548	1,427,840
Administrative Information Technology:					
Salaries	706,848	78,498	785,346	48,473	736,873
Purchased Professional Services	210,000	5,400	215,400	-	215,400
Other Purchased Services	82,000	57,600	139,600	-	139,600
Supplies and Materials	60,000	(14,662)	45,338	36,816	8,522
Total Administrative Information Technology	1,058,848	126,836	1,185,684	85,289	1,100,395
Allowable Maintenance for School Facilities:					
Salaries	112,200	1,650	113,850	-	113,850
Cleaning, Repair & Maintenance Services	991,837	380,137	1,371,974	79,149	1,292,825
Supplies and Materials	365,000	(6,725)	358,275	2,256	356,019
Other Objects	2,500	5,896	8,396	-	8,396
Total Allowable Maintenance for School Facilities	1,471,537	380,958	1,852,495	81,405	1,771,090
Custodial Services:					
Salaries	185,028	90,819	275,847	27,011	248,836
Purchased Professional & Technical Services	45,000	48,476	93,476	2,420	91,056
Cleaning, Repair & Maintenance Services	50,000	99,295	149,295	-	149,295
Rental of Land & Buildings Other Than Lease	721,920	10,000	731,920	-	731,920
Other Purchased Property Services	375,000	(43,915)	331,085	-	331,085
Insurance	800,000	286,698	1,086,698	1,081,045	5,653
Miscellaneous Purchased Services	28,000	(14,388)	13,612	13,612	-
General Supplies	230,000	125,030	355,030	354,628	402
Energy (Natural Gas)	275,000	141,591	416,591	384,797	31,794
Energy (Electricity)	825,000	129,504	954,504	943,972	10,532
Energy (Oil)	15,000	15,000	30,000	-	30,000
Total Custodial Services	3,549,948	888,110	4,438,058	2,836,643	1,601,415
Care & Upkeep of Grounds:					
Cleaning, Repair & Maintenance Services	525,000	(118,614)	406,386	390,268	16,118
General Supplies	36,000	3,282	39,282	24,232	15,050
Total Care and Upkeep of Grounds	561,000	(115,332)	445,668	414,500	31,168
Security:					
Purchased Professional&Technical Services	-	1,650	1,650	-	1,650
General Supplies	4,750	2,371	7,121	144	6,977
Total Security	4,750	4,021	8,771	144	8,627

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Student Transportation Services:					
Salaries for Non-Instructional Aids	200,000	(43,325)	156,675	-	156,675
Salaries for Pupil Transportation (Between Home & School) - Regular	-	507	507	507	-
Other Purchased Prof. & Tech. Services	55,000	-	55,000	11,465	43,535
Cleaning, Repair & Maintenance Services	15,000	(1,000)	14,000	-	14,000
Contracted Services (Between Home & School) - Vendors	1,000,000	(975,298)	24,702	1,000	23,702
Contracted Services (Other Than Between Home & School) - Vendors	-	536,463	536,463	52,956	483,507
Contracted Services (Special Education) - Vendors	5,872,735	(29,899)	5,842,836	5,111,323	731,513
Miscellaneous Purchased Services - Transportation	7,500	5,400	12,900	3,368	9,532
General Supplies	10,000	-	10,000	2,749	7,251
Transportation Supplies	12,750	(10,000)	2,750	1,170	1,580
Total Student Transportation Services	7,172,985	(517,152)	6,655,833	5,184,538	1,471,295
Unallocated Benefits Employee Benefits:					
Social Security	-	1,395,837	1,395,837	239,932	1,155,905
Other Retirement Contributions - Regular	-	60,954	60,954	7,908	53,046
Unemployment Compensation	-	335,000	335,000	91,820	243,180
Workmen's Compensation	-	2,500	2,500	2,500	-
Health Benefits	-	20,054,473	20,054,473	14,157,797	5,896,676
Tuition Reimbursements	-	72,000	72,000	46,186	25,814
Other Employee Benefits	-	334,587	334,587	332,587	2,000
Total Unallocated Benefits - Employee Benefits	-	22,255,351	22,255,351	14,878,730	7,376,621
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	3,399,636	(3,399,636)
Normal Pension Contributions	-	-	-	14,550,719	(14,550,719)
Long-Term Disability Insurance	-	-	-	9,636	(9,636)
Reimbursed TPAF Social Security Contributions	-	-	-	3,046,404	(3,046,404)
Total Undistributed Expenditures	106,924,545	31,937,216	138,861,761	129,458,881	9,402,880
Total Expenditures - Current Expense	147,269,681	31,906,766	179,176,447	158,240,196	20,936,251
Capital Outlay:					
Equipment:					
Central Services	-	3,690	3,690	3,690	-
Undistributed Expenditures:					
Required Maintenance of School Facilities	117,500	(87,964)	29,536	29,536	-
Care and Upkeep of Grounds	-	94,439	94,439	38,879	55,560
Total Equipment	117,500	10,165	127,665	72,105	55,560
Facilities Acquisition & Construction Services:					
Other Purchased Professional/ Architectural/Engineering Services	-	418,160	418,160	-	418,160
Construction Services	500,000	(208,738)	291,262	247,762	43,500
Lease Purchase Agreements - Principal	421,524	5,777	427,301	427,301	-
Building Other than Lease Purchase Agreements	-	286,798	286,798	286,294	504
Assessment for Debt Service on SDA Funding	5,639	-	5,639	576	5,063
Total Facilities Acquisition & Construction Services	927,163	501,997	1,429,160	961,933	467,227
Total Capital Outlay	1,044,663	512,162	1,556,825	1,034,038	522,787
Total Expenditures	148,314,344	32,418,928	180,733,272	159,274,234	21,459,038
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures Before Other Financing Sources(Uses)	(3,635,512)	(32,132,130)	(35,767,642)	16,542,088	52,309,730

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Financing Sources/(Uses):					
Cancellation of Prior Year Payables	-	-	-	363,941	363,941
Operating Transfers In:					
Contrib. to Whole School Reform - General Fund	37,108,673	303,848	37,412,521	28,541,477	(8,871,044)
Contrib. to Whole School Reform - Special Revenue Fund	2,000,000	235,936	2,235,936	1,705,992	(529,944)
Transfer from Other Funds	-	22,255,350	22,255,350	-	(22,255,350)
Operating Transfers Out:					
Charter Schools	-	(16,710)	(16,710)	-	16,710
Contribution to Whole School Reform	(37,178,129)	(234,392)	(37,412,521)	(28,541,477)	8,871,044
Total Other Financing Sources/(Uses)	1,930,544	22,544,032	24,474,576	2,069,933	(22,404,643)
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures	(1,704,968)	(9,588,098)	(11,293,066)	18,612,021	29,905,087
Fund Balances, July 1	33,592,902	-	33,592,902	33,592,902	-
Fund Balances, June 30	\$ 31,887,934	\$ (9,588,098)	\$ 22,299,836	\$ 52,204,923	\$ 29,905,087

RECAPITULATION OF ORIGINAL BUDGET:

Prior Year Encumbrances	<u>9,588,098</u>
Total	<u>\$ 9,588,098</u>

RECAPITULATION OF FUND BALANCE:

Restricted Fund Balance:	
Capital Reserve	\$ 4,944,338
2021-2022 Repayment of Advanced State Aid, Restricted Per N.J.A.S. 18A:7A-56	10,992,313
Reserve for Unemployment Claims	476,238
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	16,691,844
Year-End Encumbrances	7,448,140
Unassigned Fund Balance	<u>11,652,050</u>
Subtotal	<u>\$ 52,204,923</u>
Reconciliation to Governmental Funds Statements (GAAP):	
Last Two State Aid Payments Not Recognized on GAAP Basis	<u>(841,067)</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 51,363,856</u>

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2022**

Revenues:	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Total General Fund	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
Local Tax Levy	107,988,169	\$ -	\$ -	\$ -	\$ -	\$ -	107,988,169	\$ -	\$ -	107,988,169	\$ -	\$ -
Rents and Royalties	1,280,000	-	-	-	-	-	1,280,000	-	-	1,280,000	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Tuition from LEAs Within State	-	-	-	-	-	-	-	-	-	-	-	-
Tuition from Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Local Sources	109,268,169	109,268,169	109,268,169	109,268,169	109,268,169	109,268,169	109,268,169	109,268,169	109,268,169	109,268,169	109,268,169	109,537,496
State Sources:												
Categorical Special Education Aid	3,613,775	-	-	-	-	-	3,613,775	-	-	3,613,775	-	-
Equalization Aid	14,958,782	-	-	-	-	-	14,958,782	-	-	14,958,782	-	-
Categorical Security Aid	2,186,868	-	-	-	-	-	2,186,868	-	-	2,186,868	-	-
Adjustment Aid	-	-	-	-	-	-	-	-	-	-	-	-
Categorical Transportation Aid	3,052,174	-	-	-	-	-	3,052,174	-	-	3,052,174	-	-
Extraordinary Aid	9,000,000	-	-	-	-	-	9,000,000	-	-	9,000,000	-	-
Nonpublic Transportation Aid	1,500,000	-	-	-	-	-	1,500,000	-	-	1,500,000	-	-
Securing our Children's Future Bond Act	-	-	-	286,798	-	286,798	-	-	-	286,798	-	-
Nonbudgeted:	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf PPAF:	-	-	-	-	-	-	-	-	-	-	-	-
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Capital Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Other Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursed PPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Total State Sources	34,311,599	34,311,599	34,311,599	286,798	-	286,798	34,598,397	-	34,598,397	65,051,941	-	65,051,941
Federal Sources:												
Medicaid Reimbursement	1,099,064	-	-	-	-	-	1,099,064	-	-	1,099,064	-	-
Total Federal Sources	1,099,064	1,099,064	1,099,064	1,099,064	-	1,099,064	1,099,064	-	1,099,064	1,176,885	-	1,176,885
Total Revenues	144,678,832	144,678,832	144,678,832	286,798	-	286,798	144,965,630	-	144,965,630	175,816,322	-	175,816,322
Expenditures:												
Current Expend:												
Instruction - Regular Programs:												
Salaries of Teachers:	375,020	1,280,541	-	6,421	46,863	45,863	375,020	951,384	1,326,604	375,020	949,604	1,324,624
Preschool/Kindergarten	161,533	7,910,930	-	-	725,948	732,369	167,954	8,475,345	8,643,299	167,303	8,173,962	8,341,265
Grades 1 - 5	-	3,965,816	-	-	(168,613)	(168,613)	-	3,797,203	3,797,203	-	2,622,288	2,622,288
Grades 6 - 8	-	4,928,713	-	-	(266,313)	(266,313)	-	4,662,400	4,662,400	-	2,875,994	2,875,994
Grades 9 - 12	-	-	-	-	-	-	-	-	-	-	-	-
Regular Programs - Home Instruction:	75,000	-	-	31,732	-	31,732	106,732	-	106,732	106,732	-	106,732
Salaries of Teachers	47,967	-	-	85,097	-	85,097	133,064	-	133,064	8,046	-	8,046
Purchased Professional/Educational Services	8,200	-	-	300	-	300	8,300	-	8,300	-	-	-
Other Purchased Services	88,772	478,283	-	62,329	92,779	60,453	56,446	571,062	627,508	936	468,109	466,045
Regular Programs - Home Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional/Educational Services	2,244	111,000	-	86,024	19,582	105,606	88,268	136,582	218,850	5,270	5,270	5,270
Other Purchased Services	-	1,075,000	-	392,941	(47,979)	344,962	392,941	1,027,021	1,419,962	358,457	591,269	949,726
General Supplies	500,000	140,000	-	(15,051)	7,099	(7,952)	464,949	147,099	612,048	8,567	8,567	8,567
Textbooks	-	9,500	-	-	-	-	-	9,500	-	-	3,007	3,007
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Regular Programs - Instruction	1,258,736	19,363,230	-	540,107	408,366	948,473	1,798,843	19,771,596	21,570,439	1,021,764	15,329,800	16,351,564
Learning and/or Language Disabilities:												
Salaries of Teachers	55,771	1,762,624	-	(12,745)	100,492	87,749	43,028	1,863,116	1,906,144	39,246	1,777,375	1,816,621
Other Salaries for Instruction	20,000	60,000	-	-	1,236	(1,236)	60,000	60,000	60,000	5,847	5,847	5,847
General Supplies	-	28,700	-	(12,720)	6,526	(6,194)	7,280	35,226	42,506	5,162	21,146	26,308
Total Learning and/or Language Disabilities	90,771	2,441,801	-	(25,465)	111,738	79,275	50,308	2,611,539	2,611,847	44,408	2,383,248	2,427,656
Multiple Disabilities:												
Salaries of Teachers	56,581	763,343	-	1,735	2,924	4,659	58,316	766,267	824,583	51,167	734,960	786,127
Other Salaries for Instruction	101,666	245,315	-	(68,674)	(8,789)	(77,463)	32,992	236,526	269,518	32,992	217,265	290,257
General Supplies	20,000	21,000	-	(11,929)	-	(11,929)	8,071	21,000	29,071	594	17,113	17,707
Other Objects	-	1,250	-	-	-	-	-	1,250	1,250	-	1,250	1,250
Total Multiple Disabilities	178,247	1,030,908	-	(78,868)	(8,865)	(84,733)	99,379	1,025,043	1,124,422	84,753	970,588	1,085,341

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2022

	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
Resource Room:	129,384	3,760,019	3,889,403	(14,792)	(484,287)	(499,079)	114,592	3,275,732	3,390,324	99,442	2,933,270	99,756
Salaries of Teachers	-	96,844	96,844	-	24,002	24,002	-	120,846	120,846	-	99,756	-
Other Salaries for Instruction	-	26,250	26,250	-	(5,439)	(5,439)	-	20,811	20,811	-	11,607	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room	129,384	3,883,113	4,012,497	(14,792)	(488,516)	(488,516)	114,592	3,417,389	3,531,981	99,442	3,044,633	11,607
Autism:	-	523,608	523,608	-	74,264	74,264	-	597,672	597,672	-	586,152	-
Salaries of Teachers	-	111,333	111,333	-	459	459	-	111,692	111,692	-	109,000	-
Other Salaries for Instruction	-	30,500	30,500	-	434	434	-	30,934	30,934	-	21,644	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Autism	-	665,229	665,229	-	75,057	75,057	-	740,236	740,236	-	678,703	-
Preschool Disabilities - Full Time:	-	2,014,414	2,014,414	(45,594)	(45,594)	(45,594)	1,968,820	-	1,968,820	1,772,935	-	1,772,935
Salaries of Teachers	-	956,270	956,270	(445,248)	(445,248)	(445,248)	511,022	-	511,022	326,142	-	326,142
Other Salaries for Instruction	-	170,000	170,000	(100,755.00)	(100,755.00)	(100,755.00)	69,245	-	69,245	41,606	-	41,606
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Handicapped - Full Time	-	3,140,684	3,140,684	(591,597)	(591,597)	(591,597)	2,549,087	-	2,549,087	2,140,683	-	2,140,683
Total Special Education	3,539,086	8,021,051	11,560,137	(725,720)	(276,794)	(1,002,514)	2,813,566	7,744,257	10,557,623	2,369,286	7,077,172	9,486,458
Basic Skills/Remedial:	-	1,292,174	1,292,174	-	(253,375)	(253,375)	-	1,038,799	1,038,799	-	261,396	261,396
Salaries of Teachers	-	2,900	2,900	-	250	250	-	3,150	3,150	-	1,464	1,464
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial	-	1,295,074	1,295,074	-	(253,125)	(253,125)	-	1,041,949	1,041,949	-	262,860	262,860
Bilingual Education:	74,916	3,117,592	3,192,508	16,693	(1,020)	15,673	91,609	3,116,572	3,208,181	3,390	2,200,850	2,200,240
Salaries of Teachers	-	257,586	257,586	(9,893)	(9,893)	(9,893)	247,693	-	247,693	-	147,003	-
Other Purchased Services	-	13,750	13,750	54,373	5,933	60,326	54,373	19,703	74,076	54,373	12,576	66,949
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education	74,916	3,388,928	3,463,844	71,066	(4,960)	66,106	145,982	3,383,968	3,529,950	57,763	2,360,429	2,418,192
School Sponsored Co-curricular Activities:	-	339,000	339,000	7,000	91,439	98,439	7,000	430,439	437,439	-	42,492	42,492
Salaries	-	15,000	15,000	-	13,581	13,581	-	28,581	28,581	-	6,537	6,537
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-curricular Activities	-	354,000	354,000	7,000	105,020	112,020	7,000	459,020	466,020	-	49,029	49,029
School Sponsored Athletics - Instruction:	661,500	-	661,500	2,433	-	2,433	663,933	-	663,933	-	-	-
Salaries of Teachers	225,200	-	225,200	6,774	-	6,774	231,974	-	231,974	-	-	-
Purchased Services	125,000	-	125,000	36,195	-	36,195	161,195	-	161,195	-	-	-
Supplies and Materials	35,000	-	35,000	-	-	-	35,000	-	35,000	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Athletics - Instruction	1,046,700	-	1,046,700	45,402	-	45,402	1,092,102	-	1,092,102	2,609	-	2,609
Before/After-School Programs:	-	614,500	614,500	-	90,274	90,274	-	704,774	704,774	-	203,369	203,369
Salaries of Teachers	-	5,500	5,500	-	11,570	11,570	-	17,070	17,070	-	302	302
Supplies and Materials	-	10,200	10,200	-	34,032	34,032	-	44,232	44,232	-	44,232	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After-School Programs	-	632,600	632,600	-	137,636	137,636	-	770,236	770,236	-	250,603	250,603
Summer School - Instruction:	875,000	-	875,000	(168,868)	-	(168,868)	716,132	-	716,132	-	-	-
Salaries of Teachers	400,000	-	400,000	(13,271)	-	(13,271)	413,271	-	413,271	-	-	-
Salaries for Instruction	2,750	-	2,750	28,555	-	28,555	31,308	-	31,308	-	-	-
Purchased Prof. & Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Summer School - Instruction	1,277,750	-	1,277,750	(112,333)	-	(112,333)	1,165,418	-	1,165,418	-	-	-
Alternative Education Program - Instruction:	-	19,500	19,500	-	21,230	21,230	-	40,730	40,730	-	-	-
Salaries of Teachers	-	12,000	12,000	-	(2,940)	(2,940)	-	9,060	9,060	-	-	-
Other Salaries for Instruction	-	26,500	26,500	-	15,804	15,804	-	42,304	42,304	-	-	-
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Total Alternative Education Programs-Instruction	-	58,000	58,000	-	34,094	34,094	-	92,094	92,094	-	-	-
Community Services Programs-Operations:	4,315	-	4,315	-	-	-	4,315	-	4,315	-	-	-
Salaries	4,315	-	4,315	-	-	-	4,315	-	4,315	-	-	-
Total Community Services Programs-Operations	7,201,503	33,145,633	40,345,136	(174,477)	144,027	(30,450)	7,027,026	33,287,660	40,314,686	3,451,422	25,329,893	28,781,315

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2022

Instruction:	ORIGINAL BUDGET				TRANSFERS				FINAL BUDGET				ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Undistributed Expenditures:																	Instruction:																	Tuition to Other LEAs - State Regular	273,800	-	273,800	(146,511)	-	-	-	127,289	-	-	-	127,289	-	-	-	77,902	Tuition to Other LEAs - State Special	84,000	-	84,000	(84,000)	-	-	-	-	-	-	-	-	-	-	-	-	Tuition to Other LEAs - State Special	127,000	-	127,000	12,518	-	-	-	139,518	-	-	-	139,518	-	-	-	139,518	Tuition to CSSD & Regional Day School	730,000	-	730,000	773,811	-	-	-	1,503,811	-	-	-	1,503,811	-	-	-	1,173,292	Tuition to Private Schools for the Handicapped - State	46,610,010	-	46,610,010	5,654,313	-	-	-	52,264,323	-	-	-	52,264,323	-	-	-	46,202,309	Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539
Instruction:																	Tuition to Other LEAs - State Regular	273,800	-	273,800	(146,511)	-	-	-	127,289	-	-	-	127,289	-	-	-	77,902	Tuition to Other LEAs - State Special	84,000	-	84,000	(84,000)	-	-	-	-	-	-	-	-	-	-	-	-	Tuition to Other LEAs - State Special	127,000	-	127,000	12,518	-	-	-	139,518	-	-	-	139,518	-	-	-	139,518	Tuition to CSSD & Regional Day School	730,000	-	730,000	773,811	-	-	-	1,503,811	-	-	-	1,503,811	-	-	-	1,173,292	Tuition to Private Schools for the Handicapped - State	46,610,010	-	46,610,010	5,654,313	-	-	-	52,264,323	-	-	-	52,264,323	-	-	-	46,202,309	Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																	
Tuition to Other LEAs - State Regular	273,800	-	273,800	(146,511)	-	-	-	127,289	-	-	-	127,289	-	-	-	77,902	Tuition to Other LEAs - State Special	84,000	-	84,000	(84,000)	-	-	-	-	-	-	-	-	-	-	-	-	Tuition to Other LEAs - State Special	127,000	-	127,000	12,518	-	-	-	139,518	-	-	-	139,518	-	-	-	139,518	Tuition to CSSD & Regional Day School	730,000	-	730,000	773,811	-	-	-	1,503,811	-	-	-	1,503,811	-	-	-	1,173,292	Tuition to Private Schools for the Handicapped - State	46,610,010	-	46,610,010	5,654,313	-	-	-	52,264,323	-	-	-	52,264,323	-	-	-	46,202,309	Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																		
Tuition to Other LEAs - State Special	84,000	-	84,000	(84,000)	-	-	-	-	-	-	-	-	-	-	-	-	Tuition to Other LEAs - State Special	127,000	-	127,000	12,518	-	-	-	139,518	-	-	-	139,518	-	-	-	139,518	Tuition to CSSD & Regional Day School	730,000	-	730,000	773,811	-	-	-	1,503,811	-	-	-	1,503,811	-	-	-	1,173,292	Tuition to Private Schools for the Handicapped - State	46,610,010	-	46,610,010	5,654,313	-	-	-	52,264,323	-	-	-	52,264,323	-	-	-	46,202,309	Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																			
Tuition to Other LEAs - State Special	127,000	-	127,000	12,518	-	-	-	139,518	-	-	-	139,518	-	-	-	139,518	Tuition to CSSD & Regional Day School	730,000	-	730,000	773,811	-	-	-	1,503,811	-	-	-	1,503,811	-	-	-	1,173,292	Tuition to Private Schools for the Handicapped - State	46,610,010	-	46,610,010	5,654,313	-	-	-	52,264,323	-	-	-	52,264,323	-	-	-	46,202,309	Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																				
Tuition to CSSD & Regional Day School	730,000	-	730,000	773,811	-	-	-	1,503,811	-	-	-	1,503,811	-	-	-	1,173,292	Tuition to Private Schools for the Handicapped - State	46,610,010	-	46,610,010	5,654,313	-	-	-	52,264,323	-	-	-	52,264,323	-	-	-	46,202,309	Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																					
Tuition to Private Schools for the Handicapped - State	46,610,010	-	46,610,010	5,654,313	-	-	-	52,264,323	-	-	-	52,264,323	-	-	-	46,202,309	Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																						
Tuition to Private Schools for the Handicapped - Out of State	433,000	-	433,000	379,048	-	-	-	814,048	-	-	-	814,048	-	-	-	702,515	Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																							
Tuition - State Facilities	186,060	-	186,060	186,060	-	-	-	186,060	-	-	-	186,060	-	-	-	167,454	Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																								
Tuition - Other	2,675,000	-	2,675,000	353,938	-	-	-	3,028,938	-	-	-	3,028,938	-	-	-	2,572,651	Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																									
Total Undistributed Expenditures - Instruction	51,120,870	-	51,120,870	6,943,117	-	-	-	58,063,987	-	-	-	58,063,987	-	-	-	51,035,641	Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																										
Attendance & Social Work Services:																	Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																											
Salaries	126,191	190,950	317,141	19,596	(31,624)	-	-	145,787	199,326	305,113	-	151,515	-	-	-	1,515	Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																												
Salaries of Family Liaisons & Comm. Parent	3,060	-	3,060	(3,060)	9,360	-	-	9,360	9,360	9,360	-	9,360	-	-	-	9,360	Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																													
Inv. Specialists	16,463	-	16,463	(1,136)	-	-	-	15,127	-	-	-	15,127	-	-	-	-	Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																														
Salaries - Community School Coordinators	500	-	500	-	(50)	-	-	(50)	-	-	-	-	-	-	-	32	Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																															
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																
Total Attendance & Social Work Services	145,714	191,450	337,164	15,200	(22,314)	-	-	160,914	169,136	330,050	-	160,914	169,136	-	-	10,907	Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																	
Health Services																	Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																		
Speech, OT, PT and Related Services:																	Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																			
Salaries	78,095	472,561	550,656	2,481	11,977	-	-	81,476	484,538	566,014	-	81,476	484,538	-	-	533,467	Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																				
Purchased Educational Services	40,000	-	40,000	7,659	-	-	-	47,659	-	-	-	47,659	-	-	-	8,908	Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																					
Travel	-	-	-	-	350	-	-	350	-	-	-	350	-	-	-	-	Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																						
Supplies and Materials	70,350	-	70,350	36,169	-	-	-	106,519	-	-	-	106,519	-	-	-	13,579	Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																							
Total Speech, OT, PT and Related Services	188,445	472,561	661,006	10,500	12,936	-	-	236,444	576,136	672,624	-	236,444	576,136	-	-	655,922	Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																								
Other Support Services - Students - Extra Services:																	Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																									
Other Salaries for Instruction	2,761,141	-	2,761,141	540,392	-	-	-	3,321,633	-	-	-	3,321,633	-	-	-	3,314,333	Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Purchased Professional Educational Services	1,900,000	-	1,900,000	(766)	-	-	-	1,899,234	-	-	-	1,899,234	-	-	-	1,150,126	- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
- Extra Services	4,681,141	-	4,681,141	539,626	-	-	-	5,220,767	-	-	-	5,220,767	-	-	-	4,464,459	Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Guidance:																	Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Salaries of Other Professional Staff	955,602	-	955,602	84,313	-	-	-	1,039,915	-	-	-	1,039,915	-	-	-	904,841	Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Salaries of Secretarial & Clerical Assistants	159,609	-	159,609	6,909	-	-	-	166,518	-	-	-	166,518	-	-	-	166,518	Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Purchased Professional Educational Services	7,500	-	7,500	5,307	-	-	-	12,807	-	-	-	12,807	-	-	-	11,930	Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Services	60,000	-	60,000	3,950	-	-	-	63,950	-	-	-	63,950	-	-	-	64,466	Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Supplies and Materials	2,500	-	2,500	487	-	-	-	3,046	-	-	-	3,046	-	-	-	2,356	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	4,897	Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Total Guidance	1,165,711	-	1,165,711	119,722	-	-	-	1,280,683	-	-	-	1,280,683	-	-	-	1,155,009	Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Child Study Team:																	Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Other Professional Staff	2,586,221	-	2,586,221	615,453	-	-	-	3,201,674	-	-	-	3,201,674	-	-	-	2,707,945	Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Salaries of Secretarial & Clerical Assistants	352,023	-	352,023	(242,761)	-	-	-	109,262	-	-	-	109,262	-	-	-	80,000	Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Purchased Professional Educational Services	1,000,000	-	1,000,000	169,588	-	-	-	1,169,588	-	-	-	1,169,588	-	-	-	596,630	Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other Purchased Services	20,000	-	20,000	7,006	-	-	-	27,006	-	-	-	27,006	-	-	-	26,993	Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Supplies and Materials	26,800	-	26,800	-	-	-	-	26,800	-	-	-	26,800	-	-	-	21,261	Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Other Objects	77,500	-	77,500	37,043	-	-	-	114,543	-	-	-	114,543	-	-	-	94,910	Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total Child Study Team	4,083,544	-	4,083,544	586,329	-	-	-	4,669,873	-	-	-	4,669,873	-	-	-	3,527,739	Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Improvement of Instruction Services/Other Support Services - Instruction Staff:																	Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Salaries of Supervisors of Instruction	896,695	-	896,695	155,945	31,855	-	-	1,084,495	31,855	1,084,495	-	31,855	31,855	-	-	31,154	Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Salaries of Other Professional Staff	38,667	1,800	40,467	(9,005)	-	-	-	29,662	-	-	-	29,662	-	-	-	29,662	Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Salaries of Facilities, Math & Library	577,312	-	577,312	28,355	5,061	-	-	605,807	6,661	612,468	-	605,807	6,661	-	-	5,537	Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries - Instructional Services	28,800	-	28,800	17,775	-	-	-	46,575	-	-	-	46,575	-	-	-	17,775	Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Purchased Services	30,000	-	30,000	69,150	-	-	-	99,150	-	-	-	99,150	-	-	-	69,144	Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Supplies and Materials	1,000	-	1,000	900	-	-	-	1,800	-	-	-	1,800	-	-	-	1,444	Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Other Objects	1,000	-	1,000	4,897	-	-	-	6,897	-	-	-	6,897	-	-	-	25,425	Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Total Improvement of Instruction Services/Other Support Services - Instruction Staff	1,542,674	1,800	1,544,474	261,320	36,916	-	-	1,803,994	38,716	1,842,710	-	1,842,710	38,716	-	-	178,497	Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Educational Media Services/School Library:																	Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Salaries	-	431,269	431,269	-	15,239	-	-	446,508	446,508	446,508	-	446,508	446,508	-	-	369,414	Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Supplies and Materials	-	33,500	33,500	-	5,226	-	-	38,726	38,726	38,726	-	38,726	38,726	-	-	29,104	Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Total Educational Media Services/School Library	-	464,769	464,769	-	20,465	-	-	485,234	485,234	485,234	-	485,234	485,234	-	-	398,518	Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Instructional Staff Training Services:																	Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Salaries of Other Professional Staff	5,000	-	5,000	(408)	-	-	-	4,592	-	-	-	4,592	-	-	-	4,592	Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Purchased Professional Educational Services	21,000	-	21,000	10,200	-	-	-	31,200	-	-	-	31,200	-	-	-	30,065	Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Other Purchased Services	-	500	500	-	300	-	-	800	-	-	-	800	-	-	-	300	Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Supplies and Materials	4,250	-	4,250	(1,600)	-	-	-	2,650	-	-	-	2,650	-	-	-	-	Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Instructional Staff Training Services	30,250	185,500	215,750	8,402	(53,589)	-	-	38,652	131,911	170,563	-	38,652	131,911	-	-	39,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

LAKWOOD TOWNSHIP SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Total General Fund	Resource Fund 15	Operating Fund 11-13	Total General Fund	Resource Fund 15	Operating Fund 11-13	Total General Fund	Resource Fund 15	Operating Fund 11-13	Total General Fund	Resource Fund 15
Support Services General Administration:												
Salaries	388,640	388,640	8,143	8,143	396,783	-	396,783	396,783	233,254	396,783	-	-
Salaries - State Members	1,210,300	1,210,300	109,588	109,588	1,319,888	-	1,319,888	1,319,888	1,196,916	1,319,888	-	-
Representative of Principal - NIDOE Loan	14,884,811	14,884,811	-	-	14,884,811	-	14,884,811	14,884,811	13,986,310	14,884,811	-	-
Legal Services	690,000	690,000	671,295	671,295	1,271,295	-	1,271,295	1,271,295	1,184,741	1,271,295	-	-
Audit Fees	100,000	100,000	7,760	7,760	107,760	-	107,760	107,760	78,128	107,760	-	-
Architectural/Engineering Fees	70,000	70,000	91,331	91,331	161,331	-	161,331	161,331	34,850	161,331	-	-
Telephone	300,000	300,000	300,000	300,000	600,000	-	600,000	600,000	500,000	600,000	-	-
Telephone/Communications	300,000	300,000	88,229	88,229	388,229	-	388,229	388,229	375,260	388,229	-	-
BOE Other Purchased Services	7,000	7,000	(600)	(600)	6,400	-	6,400	6,400	5,485	6,400	-	-
Other Purchased Services	130,000	130,000	60,038	60,038	190,038	-	190,038	190,038	142,074	190,038	-	-
General Supplies	37,500	37,500	(486)	(486)	37,014	-	37,014	37,014	24,164	37,014	-	-
Supplies and Materials	1,000,000	1,000,000	(838,886)	(838,886)	163,114	-	163,114	163,114	160,000	163,114	-	-
Judgments Against the School District	37,500	37,500	12,961	12,961	50,461	-	50,461	50,461	29,609	50,461	-	-
Purchased Technical Services	28,000	28,000	-	-	28,000	-	28,000	28,000	4,602	28,000	-	-
Miscellaneous Expenditures	27,500	27,500	-	-	27,500	-	27,500	27,500	26,663	27,500	-	-
BOE Membership Dues & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Total Support Services General Administration	17,232,951	17,732,951	212,913	212,913	17,945,864	-	17,945,864	17,945,864	15,845,012	17,945,864	-	-
Support Services School Administration:												
Salaries of Principals & Assistant Principals	126,252	2,621,970	2,621,970	214,845	2,836,815	-	2,836,815	2,836,815	2,805,917	2,836,815	-	-
Salaries of Clerical Assistants	-	863,340	990,972	6,786	6,786	572,133	133,537	921,353	1,054,090	69,539	11,217	2,805,917
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	40,750	40,750	4,017	4,017	-	44,767	44,767	27,784	44,767	-	27,784
Total Support Services School Administration	126,252	3,526,560	3,653,112	6,985	276,375	283,360	133,537	3,802,933	3,926,472	69,539	294,498	3,014,457
Central Services:												
Salaries	1,391,071	1,391,071	(177,424)	(177,424)	1,213,647	-	1,213,647	1,213,647	143,233	1,213,647	-	-
Purchased Professional Services	6,250	6,250	(4,689)	(4,689)	1,561	-	1,561	1,561	1,561	1,561	-	-
Purchased Technical Services	151,800	151,800	59,933	59,933	191,733	-	191,733	191,733	11,154	191,733	-	-
Energy	22,500	22,500	6,724	6,724	29,224	-	29,224	29,224	28,540	29,224	-	-
Supplies and Materials	63,000	63,000	(5,860)	(5,860)	57,140	-	57,140	57,140	57,001	57,140	-	-
Interest on Lease Purchase Agreements	4,500	4,500	3,172	3,172	7,672	-	7,672	7,672	7,620	7,672	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Central Services	1,739,121	1,739,121	(73,733)	(73,733)	1,665,388	-	1,665,388	1,665,388	237,548	1,665,388	-	-
Administrative Information Technology:												
Salaries	706,848	706,848	78,498	78,498	785,346	-	785,346	785,346	48,473	785,346	-	-
Purchased Professional Services	210,000	210,000	5,400	5,400	215,400	-	215,400	215,400	215,400	215,400	-	-
Energy	6,000	6,000	1,666	1,666	7,666	-	7,666	7,666	7,666	7,666	-	-
Supplies and Materials	60,000	60,000	(14,662)	(14,662)	45,338	-	45,338	45,338	36,816	45,338	-	-
Total Administrative Information Technology	1,088,848	1,088,848	126,836	126,836	1,185,684	-	1,185,684	1,185,684	85,289	1,185,684	-	-
Required Maintenance for School Facilities:												
Salaries	112,200	112,200	1,650	1,650	113,850	-	113,850	113,850	-	113,850	-	-
Cleaning/Repair & Maintenance Services	991,837	991,837	380,137	380,137	1,371,974	-	1,371,974	1,371,974	79,149	1,371,974	-	-
Supplies and Materials	365,000	365,000	(6,725)	(6,725)	358,275	-	358,275	358,275	2,256	358,275	-	-
Other Objects	2,500	2,500	5,896	5,896	8,396	-	8,396	8,396	-	8,396	-	-
Total Required Maintenance for School Facilities	1,471,537	1,471,537	380,958	380,958	1,852,495	-	1,852,495	1,852,495	81,405	1,852,495	-	-
Custodial Services:												
Salaries	185,028	185,028	90,819	90,819	275,847	-	275,847	275,847	27,011	275,847	-	-
Professional and Technical Services	46,000	46,000	3,375	3,375	49,375	-	49,375	49,375	49,375	49,375	-	-
Cleaning/Repair & Maintenance Services	50,000	50,000	99,295	99,295	149,295	-	149,295	149,295	2,420	149,295	-	-
Rental of Land & Buildings/Other Than Lease	71,920	71,920	10,000	10,000	73,920	-	73,920	73,920	-	73,920	-	-
Other Purchased Property Services	375,000	375,000	(43,915)	(43,915)	331,085	-	331,085	331,085	-	331,085	-	-
Insurance	800,000	800,000	286,698	286,698	1,086,698	-	1,086,698	1,086,698	1,081,045	1,086,698	-	-
Energy	14,000	14,000	125,000	125,000	139,000	-	139,000	139,000	139,000	139,000	-	-
General Supplies	230,000	230,000	125,000	125,000	355,000	-	355,000	355,000	354,628	355,000	-	-
Energy (Natural Gas)	275,000	275,000	141,591	141,591	416,591	-	416,591	416,591	384,797	416,591	-	-
Energy (Electricity)	825,000	825,000	129,504	129,504	954,504	-	954,504	954,504	943,972	954,504	-	-
Energy (Oil)	15,000	15,000	15,000	15,000	30,000	-	30,000	30,000	-	30,000	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Custodial Services	3,549,948	3,549,948	888,110	888,110	4,438,058	-	4,438,058	4,438,058	2,316,643	4,438,058	-	-
Care & Upkeep of Grounds:												
Purchased Professional Services	524,000	524,000	(118,614)	(118,614)	405,386	-	405,386	405,386	390,548	405,386	-	-
General Supplies	36,000	36,000	3,282	3,282	39,282	-	39,282	39,282	24,232	39,282	-	-
Total Care & Upkeep of Grounds	560,000	560,000	(115,332)	(115,332)	444,668	-	444,668	444,668	414,500	444,668	-	-
Security:												
Purchased Professional & Technical Services	-	4,750	1,650	1,650	6,400	-	6,400	6,400	-	6,400	-	-
General Supplies	-	4,750	2,371	2,371	7,121	-	7,121	7,121	(261)	7,121	-	-
Total Security	-	9,500	4,021	4,021	13,521	-	13,521	13,521	(261)	13,521	-	-
Student Transportation Services:												
Salaries for Non-Instructional Aids	200,000	200,000	(43,325)	(43,325)	156,675	-	156,675	156,675	-	156,675	-	-
Salaries for Pupil Transportation (Between Home & School) - Regular	546,000	546,000	507	507	546,507	-	546,507	546,507	507	546,507	-	-
Salaries for Pupil Transportation (Between Home & School) - Special Services	15,000	15,000	(1,000)	(1,000)	14,000	-	14,000	14,000	-	14,000	-	-
Cleaning/Repair & Maintenance Services	1,000,000	1,000,000	(975,298)	(975,298)	24,702	-	24,702	24,702	1,000	24,702	-	-
Contracted Services (Between Home & School) - Vendors	-	-	536,463	536,463	536,463	-	536,463	536,463	62,956	536,463	-	-
Contracted Services (Special Education) - Vendors	5,872,735	5,872,735	(29,899)	(29,899)	5,842,836	-	5,842,836	5,842,836	5,111,323	5,842,836	-	-
Miscellaneous Purchases (Services - Transportation)	10,000	10,000	5,400	5,400	10,000	-	10,000	10,000	2,749	10,000	-	-
General Supplies	12,750	12,750	(10,000)	(10,000)	2,750	-	2,750	2,750	-	2,750	-	-
Total Student Transportation Services	7,165,485	7,590,717	(522,552)	(522,552)	6,642,933	-	6,642,933	6,642,933	3,368	6,642,933	-	-
Total Operating Expenses	72,634,137	72,634,137	(6,623,816)	(6,623,816)	66,010,321	-	66,010,321	66,010,321	33,414,614	66,010,321	-	-
Total Available Resources	72,634,137	72,634,137	17,945,864	17,945,864	90,576,191	-	90,576,191	90,576,191	33,414,614	90,576,191	-	-
Change in Fund Balances	-	-	17,945,864	17,945,864	90,576,191	-	90,576,191	90,576,191	33,414,614	90,576,191	-	-
Fund Balances at End of Year	-	-	17,945,864	17,945,864	90,576,191	-	90,576,191	90,576,191	33,414,614	90,576,191	-	-

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2022**

	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
Unallocated Benefits Employee Benefits:	-	-	-	1,395,837	1,395,837	-	1,395,837	1,395,837	-	239,932	-	-
Social Security	-	-	-	-	-	-	-	-	-	-	-	-
PERS Contributions	-	-	-	60,954	60,954	-	60,954	60,954	-	7,908	-	-
Other Retirements Contributions - Regular	-	-	-	335,000	335,000	-	335,000	335,000	-	91,820	-	-
Unemployment Compensation	-	-	-	2,500	2,500	-	2,500	2,500	-	2,500	-	-
Health Benefits	-	-	-	20,054,473	20,054,473	-	20,054,473	20,054,473	-	14,157,797	-	-
Tuition Reimbursements	-	-	-	72,000	72,000	-	72,000	72,000	-	461,186	-	-
Other Employee Benefits	-	-	-	334,587	334,587	-	334,587	334,587	-	332,887	-	-
Total Unallocated Benefits - Employee Benefits	-	-	-	22,255,351	22,255,351	-	22,255,351	22,255,351	-	14,878,730	-	-
Nonbudget:												
On-Behalf TPAF:												
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,399,636	-	-
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	14,550,719	-	-
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	9,636	-	-
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,404	-	-
Total Undistributed Expenditures	108,890,044	106,924,545	603,450	31,541,459	31,937,216	395,757	132,431,503	138,861,761	640,258	124,504,859	4,954,022	129,458,881
Total Expenditures - Current Expense	108,091,547	147,269,681	39,178,134	31,366,982	31,906,766	539,784	139,458,529	179,176,447	39,717,918	127,956,281	30,283,915	158,240,196
Capital Outlay:												
Equipment:												
Central Services	-	-	-	3,690	3,690	-	3,690	3,690	-	3,690	-	-
Undistributed Expenditures:	117,500	117,500	-	(87,964)	(87,964)	-	29,536	29,536	-	29,536	-	-
Required Maintenance of School Facilities	-	-	-	94,439	94,439	-	94,439	94,439	-	38,879	-	-
Care and Upkeep of Grounds	-	-	-	-	-	-	-	-	-	-	-	-
Total Equipment	117,500	117,500	-	10,165	10,165	-	127,665	127,665	-	72,105	-	-
Facilities Acquisition & Construction Services:												
Other Purchased/Professional:												
Architectural/Engineering Services	500,000	500,000	-	418,160	418,160	-	418,160	418,160	-	418,160	-	-
Construction Services	421,524	421,524	-	(308,738)	(308,738)	-	291,262	291,262	-	247,762	-	-
Lease Purchase Agreements - Principal	-	-	-	5,777	5,777	-	427,301	427,301	-	427,301	-	-
Building Other than Lease Purchase Agreements	-	-	-	286,798	286,798	-	286,798	286,798	-	286,294	-	-
Assessment for Debt Service on SDA Funding	5,639	5,639	-	-	-	-	5,639	5,639	-	576	-	-
Total Facilities Acquisition & Construction Services	927,163	927,163	-	501,997	501,997	-	1,429,160	1,429,160	-	961,933	-	-
Total Capital Outlay	1,044,663	1,044,663	-	512,162	512,162	-	1,556,825	1,556,825	-	1,034,038	-	-
Total Expenditures	109,136,210	148,314,344	39,178,134	31,879,144	32,418,928	539,784	141,015,354	180,733,272	39,717,918	128,990,319	30,283,915	159,274,234
Excess/(Deficiency) of Revenue Over (Under) Expenditures Before Other Financing Sources (Uses)	35,542,622	(39,178,134)	(39,178,134)	(31,592,346)	(32,132,130)	(539,784)	3,950,276	(35,767,642)	(39,717,918)	46,826,003	(30,283,915)	16,542,088
Other Financing Sources(Uses):												
Cancellation of Prior Year Payables	-	-	-	-	-	-	-	-	-	363,941	-	-
Operating Transfers In:												
Contrib to Whole School Reform - General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Contrib to Whole School Reform - Special Revenue Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Other Funds	-	-	-	22,255,350	22,255,350	-	22,255,350	22,255,350	-	2,255,936	-	-
Operating Transfers Out:												
Contribution to Whole School Reform	(37,178,129)	(37,178,129)	-	(16,710)	(16,710)	-	(37,412,521)	(37,412,521)	-	(16,710)	-	-
Total Other Financing Sources(Uses)	(37,178,129)	(37,178,129)	-	22,004,248	22,004,248	-	(15,173,881)	(15,173,881)	-	(28,541,477)	-	-
Excess/(Deficiency) of Revenues Over (Under) Fund Balances, July 1	(1,635,507)	(1,704,968)	(69,461)	(9,888,098)	(9,888,098)	-	(11,223,605)	(11,223,606)	(69,461)	18,648,467	(36,446)	18,612,021
Fund Balances, June 30	33,523,441	33,592,902	69,461	-	-	-	33,523,441	33,592,902	69,461	33,523,441	69,461	33,592,902
Total Fund Balances, June 30	31,887,934	31,887,934	-	(9,888,098)	(9,888,098)	-	22,999,836	22,999,836	-	52,171,908	33,015	52,204,923

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
REVENUES:					
State Sources	\$ 46,368,816	\$ 14,512,511	\$ 60,881,327	\$ 50,105,273	\$ (10,776,054)
Federal Sources	187,226,530	(57,162,124)	130,064,406	117,002,294	(13,062,112)
Local Sources	83,000	1,948,323	2,031,323	1,412,832.00	(618,491)
Total Revenues	233,678,346	(40,701,290)	192,977,056	168,520,399	(24,456,657)
EXPENDITURES:					
Instruction:					
Salaries of Teachers	12,462,658	(2,748,255)	9,714,403	9,275,990	438,413
Other Salaries for Instruction	512,216	(21,841)	490,375	437,937	52,438
Purchased Professional Services	913,877	10,503,943	11,417,820	11,417,818	2
Other Purchased Services	-	15,475,422	15,475,422	15,475,422	-
General Supplies	3,543,613	8,646,718	12,190,331	6,042,865	6,147,466
Textbooks	-	2,137,716	2,137,716	2,137,714	2
Other Objects	-	16,980	16,980	297	16,683
Total Instruction	17,432,364	34,010,683	51,443,047	44,788,043	6,655,004
Support Services:					
Salaries of Program Directors	1,829,303	9,650,725	11,480,028	6,390,896	5,089,132
Salaries of Other Professional Staff	1,800	61,870	63,670	63,670	-
Personal Services - Employee Benefits	109,676,784	(79,007,629)	30,669,155	3,302,947	27,366,208
Purchased Professional Services	31,408,776	16,154,336	47,563,112	47,252,198	310,914
Other Purchased Services	-	51,032,981	51,032,981	51,020,276	12,705
Supplies & Materials	57,864,937	(52,982,118)	4,882,819	4,550,956	331,863
Indirect Costs	1,156,896	8,248,231	9,405,127	7,685,164	1,719,963
Other Objects	14,299,486	(8,986,331)	5,313,155	454,173	4,858,982
Scholarship	-	18,326	18,326	18,326	-
Student Activity	-	195,567	195,567	195,567	-
Total Support Services	216,237,982	(55,614,042)	160,623,940	120,937,773	39,686,167
Facilities Acquisition & Construction Services:					
Noninstructional Equipment	-	1,450,121	1,450,121	1,087,749	362,372
Instructional Equipment	-	1,715,298	1,715,298	23,128	1,692,170
Total Facilities Acquisition & Construction Services	-	3,165,419	3,165,419	1,110,877	2,054,542
Total Expenditures	233,670,346	(18,437,940)	215,232,406	166,836,693	48,395,713
Other Financing Sources/(Uses):					
Operating Transfer Out - General Fund	(2,000,000)	(20,255,350)	(22,255,350)	(1,705,992)	(20,549,358)
Total Other Financing Sources/(Uses)	(2,000,000)	(20,255,350)	(22,255,350)	(1,705,992)	(20,549,358)
Total Outflows	231,670,346	(38,693,290)	192,977,056	168,542,685	27,846,355
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures & Other Financing Sources/(Uses)	\$ 2,008,000	\$ (2,008,000)	\$ -	\$ (22,286)	\$ 3,389,698
Fund Balances, July 1				383,133	
Fund Balances, June 30				360,847	
Recapitulation:					
			Restricted:		
			Scholarships	\$ 179,611	
			Student Activities	170,885	
			Parent Center/College Application Trust	10,351	
			Total Fund Balance	\$ 360,847	

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART II

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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR FISCAL YEAR ENDED JUNE 30, 2022**

**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)	\$ 177,135,454	\$ 168,516,801
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	1,285,515	-
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(841,067)	-
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Prior Year	-	47,896
Current Year	-	(62,052)
	\$ 177,579,902	\$ 168,502,645
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)		
	\$ 177,579,902	\$ 168,502,645
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$ 160,593,391	\$ 166,833,095
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.	-	(14,156)
	-	(14,156)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)		
	\$ 160,593,391	\$ 166,818,939

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REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

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**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST NINE FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability (asset)	0.12978%	0.13038%	0.31356%	0.14557%	0.10190%	0.09031%	0.08410%	0.07580%	0.07987%
School District's proportionate share of the net pension liability (asset)	\$ 15,374,016	\$ 21,261,129	\$ 26,230,389	\$ 24,459,038	\$ 23,720,323	\$ 26,747,060	\$ 18,877,918	\$ 14,190,964	\$ 15,264,918
School District's covered-employee payroll	\$ 9,137,677	\$ 9,217,401	\$ 9,390,840	\$ 5,610,655	\$ 5,860,755	\$ 5,999,031	\$ 5,226,881	**N/A	**N/A
School District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	168.25%	230.66%	279.32%	435.94%	404.73%	445.86%	361.17%	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

**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.

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST NINE FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
School District's contractually required contribution	\$ 1,519,838	\$ 1,426,263	\$ 1,416,022	\$ 1,235,625	\$ 943,980	\$ 802,296	\$ 723,002	\$ 624,846	\$ 601,811
Contributions in relation to the contractually required contribution	(1,519,838)	(1,426,263)	(1,416,022)	(1,235,625)	(943,980)	(802,296)	(723,002)	(624,846)	(601,811)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered-employee payroll	\$ 9,978,723	\$ 9,137,677	\$ 9,217,401	\$ 9,390,840	\$ 5,610,655	\$ 5,860,755	\$ 5,999,031	\$ 5,999,031	\$ 5,226,881
Contributions as a percentage of covered-employee payroll	15.23%	15.61%	15.36%	13.16%	16.82%	13.69%	12.05%	10.42%	11.51%

**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.

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 TEACHERS' PENSION AND ANNUITY FUND
 LAST NINE FISCAL YEARS

	2022	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%	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	160,273,397	209,236,813	192,434,961	203,452,211	207,423,109	235,657,472	194,635,749	168,849,820	168,849,820
District's covered-employee payroll	\$ 160,273,397	\$ 209,236,813	\$ 192,434,961	\$ 203,452,211	\$ 207,423,109	\$ 235,657,472	\$ 194,635,749	\$ 168,849,820	\$ 168,849,820
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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	35.52%	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	33.64%	33.64%

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

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

	2022	2021	2020	2019	2018
District's Total OPEB Liability					
Service Cost	\$ 14,246,925	\$ 8,118,593	\$ 7,253,226	\$ 7,944,786	\$ 9,589,019
Interest Cost	5,122,891	5,201,432	6,240,012	6,761,720	5,824,071
Change of Benefit Terms	(210,196)	-	-	-	-
Difference between Expected & Actual Differences	(44,308,548)	33,109,049	(25,075,041)	(19,604,332)	-
Changes of Assumptions	194,831	41,344,640	2,123,014	(17,911,869)	(25,195,534)
Contributions: Member	130,967	119,433	129,565	144,251	156,016
Gross Benefit Payments	(4,035,404)	(3,940,403)	(4,370,881)	(4,173,735)	(4,236,980)
Net Change in District's Total OPEB Liability	(28,858,534)	83,952,744	(13,700,105)	(26,839,179)	(13,863,408)
District's Total OPEB Liability (Beginning)	226,340,549	142,387,805	156,087,910	182,927,089	196,790,497
District's Total OPEB Liability (Ending)	\$ 197,482,015	\$ 226,340,549	\$ 142,387,805	\$ 156,087,910	\$ 182,927,089
District's Covered Employee Payroll	\$ 50,793,998	\$ 47,552,030	\$ 47,372,921	\$ 44,536,499	\$ 42,371,981
District's Net OPEB Liability as a Percentage of Payroll	389%	476%	301%	350%	432%

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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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III
YEAR ENDED JUNE 30, 2022**

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms

None.

Changes in Assumptions

The discount rate used as of June 30, measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2021	7.00%	2018	4.86%	2015	4.13%
2020	5.40%	2017	4.25%	2014	4.68%
2019	5.60%	2016	3.22%		

The long-term expected rate of return used as of June 30, measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2021	7.00%	2018	7.00%	2015	7.90%
2020	7.30%	2017	7.00%	2014	7.90%
2019	7.00%	2016	7.65%		

The mortality assumption was updated upon the direction from the Division of Pensions and Benefits.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms

The June 30, 2021 measurement date includes one change in plan provisions as Chapter 140, P.L. 2021 reopened the Worker's Compensation Judges (WCJ) Part of PERS and transferred WCJs from the Defined Contribution Retirement Program (DCRP) and regular part of PERS into the WCJ Part of PERS.

Changes in Assumptions

The discount rate used as of June 30, measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2021	7.00%	2018	5.66%	2015	4.90%
2020	7.00%	2017	5.00%	2014	5.39%
2019	6.28%	2016	3.98%		

The long-term expected rate of return used as of June 30, measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2021	7.00%	2018	7.00%	2015	7.90%
2020	7.00%	2017	7.00%	2014	7.90%
2019	7.00%	2016	7.65%		

The mortality assumption was updated upon the direction from the Division of Pensions and Benefits.

State Health Benefit Local Education Retired Employees Plan (OPEB)

Changes in Benefit Terms

None.

Changes in Assumptions

The discount rate used as of June 30, measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2021	2.16%	2018	3.87%
2020	2.21%	2017	3.58%
2019	3.50%	2016	2.85%

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OTHER SUPPLEMENTARY INFORMATION

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D. School Based Budget Schedules

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**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2022**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTALS
ASSETS			
Cash & Investments	\$ 32,137,692	\$ 558,005	\$ 32,695,697
Accounts Receivable:			
State Aid	22,513,153	-	22,513,153
Interfunds Receivable	1,993,735	-	1,993,735
Restricted Cash & Cash Equivalents	4,944,338	-	4,944,338
	<hr/>		
Total Assets	\$ 61,588,918	\$ 558,005	\$ 62,146,923
	<hr/> <hr/>		
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 3,176,866	\$ 18,668	\$ 3,195,534
Payroll Deductions and Withholdings	1,614,743	-	1,614,743
Interfunds Loans Payable	4,625,401	506,322	5,131,723
	<hr/>		
Total Liabilities	9,417,010	524,990	9,942,000
	<hr/>		
Fund Balances:			
Restricted for:			
Capital Reserve	4,944,338	-	4,944,338
Repayment of Advanced State Aid, Restricted Per N.J.A.S. 18A:7A-56	10,992,313	-	10,992,313
Unemployment Claims	476,238	-	476,238
Assigned to:			
Designated for Subsequent Year's Expenditures	16,691,844		16,691,844
Other Purposes	7,415,125	33,015	7,448,140
Unassigned:			
General Fund	11,652,050	-	11,652,050
	<hr/>		
Total Fund Balances	52,171,908	33,015	52,204,923
	<hr/>		
Total Liabilities & Fund Balances	\$ 61,588,918	\$ 558,005	\$ 62,146,923
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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

District-Wide

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 37,374,549	94.26%	\$ 30,247,469	\$ 7,127,080
General Fund Reserve for Encumbrances at June 30,	37,977	0.10%	37,977	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	2,235,931	5.64%	1,705,992	529,939
Total Restricted Federal Resources	2,235,931	5.64%	1,705,992	529,939
Combined General Fund Contribution & Restricted Federal Resources	2,235,931	5.64%	31,991,438	7,657,019
Totals	\$ 39,648,457	5.64%	\$ 31,991,438	\$ 7,657,019

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: High School

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,783,178	94.59%	\$ 4,968,966	\$ 2,814,212
General Fund Reserve for Encumbrances at June 30,	(1,097)	-0.01%	(1,097)	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	446,518	5.43%	288,511	158,007
Total Restricted Federal Resources	446,518	5.43%	288,511	158,007
Combined General Fund Contribution & Restricted Federal Resources	8,228,599	100.00%	5,256,380	2,972,219
Totals	\$ 8,228,599	100.00%	\$ 5,256,380	\$ 2,972,219

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Middle School

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,331,255	92.33%	\$ 4,829,179	\$ 2,502,076
General Fund Reserve for Encumbrances at June 30,	28,939	0.36%	28,939	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	580,008	7.30%	398,262	181,746
Total Restricted Federal Resources	580,008	7.30%	398,262	181,746
Combined General Fund Contribution & Restricted Federal Resources	7,940,202	100.00%	5,256,380	2,683,822
Totals	\$ 7,940,202	100.00%	\$ 5,256,380	\$ 2,683,822

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Ella G. Clarke School

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,817,515	95.48%	\$ 3,350,289	\$ 467,226
General Fund Reserve for Encumbrances at June 30,	1,095	0.03%	1,095	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	179,542	4.49%	157,551	21,991
Total Restricted Federal Resources	179,542	4.49%	157,551	21,991
Combined General Fund Contribution & Restricted Federal Resources	3,998,152	100.00%	3,508,935	489,217
Totals	\$ 3,998,152	100.00%	\$ 3,508,935	\$ 489,217

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Clifton Avenue School

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,748,463	94.94%	\$ 3,471,639	\$ 1,276,824
General Fund Reserve for Encumbrances at June 30,	7,996	0.16%	7,996	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	244,951	4.90%	180,474	64,477
Total Restricted Federal Resources	244,951	4.90%	180,474	64,477
Combined General Fund Contribution & Restricted Federal Resources	5,001,410	100.00%	3,660,109	1,341,301
Totals	\$ 5,001,410	100.00%	\$ 3,660,109	\$ 1,341,301

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Spruce Street School

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,966,396	95.05%	\$ 3,357,168	\$ 609,228
General Fund Reserve for Encumbrances at June 30,	(334)	-0.01%	(334)	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	206,907	4.96%	175,188	31,719
Total Restricted Federal Resources	206,907	4.96%	175,188	31,719
Combined General Fund Contribution & Restricted Federal Resources	4,172,969	100.00%	3,532,022	640,947
Totals	\$ 4,172,969	100.00%	\$ 3,532,022	\$ 640,947

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Oak Street School

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 6,715,581	94.87%	\$ 5,940,021	\$ 775,560
General Fund Reserve for Encumbrances at June 30,	852	0.01%	852	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	362,421	5.12%	320,691	41,730
Total Restricted Federal Resources	362,421	5.12%	320,691	41,730
Combined General Fund Contribution & Restricted Federal Resources	7,078,854	100.00%	6,261,564	817,290
Totals	\$ 7,078,854	100.00%	\$ 6,261,564	\$ 817,290

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Piner Elementary School

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,444,895	94.10%	\$ 2,890,973	\$ 553,922
General Fund Reserve for Encumbrances at June 30,	526	0.01%	526	-
Restricted Federal Resources Title I, Part A of NCLB: <i>Improving Basic Programs</i>	215,584	5.89%	185,315	30,269
Total Restricted Federal Resources	215,584	5.89%	185,315	30,269
Combined General Fund Contribution & Restricted Federal Resources	3,661,005	100.00%	3,076,814	584,191
Totals	\$ 3,661,005	100.00%	\$ 3,076,814	\$ 584,191

LAKESIDE TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

District-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 905,521	\$ 45,863	\$ 951,384	\$ 949,604	\$ 1,780
Grades 1 - 5	15-120-100-101	7,749,397	723,404	8,472,801	8,172,182	300,619
Grades 1 - 5 - Equipment	15-120-100-730	-	2,544	2,544	1,780	764
Grades 6 - 8	15-130-100-101	3,965,816	(168,613)	3,797,203	2,262,288	1,534,915
Grades 9 - 12	15-140-100-101	4,928,713	(266,313)	4,662,400	2,875,994	1,786,406
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	478,283	92,779	571,062	465,109	105,953
Other Purchased Services	15-190-100-500	111,000	19,582	130,582	-	130,582
General Supplies	15-190-100-610	1,075,000	(47,979)	1,027,021	591,269	435,752
Textbooks	15-190-100-640	140,000	7,099	147,099	8,567	138,532
Other Objects	15-190-100-800	1,500	-	1,500	1,338	162
Travel	15-190-100-890	8,000	-	8,000	1,669	6,331
Total Regular Programs - Instruction		19,363,230	408,366	19,771,596	15,329,800	4,441,796
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	1,762,624	100,492	1,863,116	1,777,375	85,741
Other Salaries for Instruction	15-204-100-106	650,477	12,720	663,197	584,727	78,470
General Supplies	15-204-100-610	28,700	6,526	35,226	21,146	14,080
Total Learning and/or Language Disabilities		2,441,801	119,738	2,561,539	2,383,248	178,291
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	763,343	2,924	766,267	734,960	31,307
Other Salaries for Instruction	15-212-100-106	245,315	(8,789)	236,526	217,265	19,261
General Supplies	15-212-100-610	21,000	-	21,000	17,113	3,887
Other Objects	15-212-100-800	1,250	-	1,250	1,250	-
Total Multiple Disabilities		1,030,908	(5,865)	1,025,043	970,588	54,455
Resource Room:						
Salaries of Teachers	15-213-100-101	3,760,019	(484,287)	3,275,732	2,933,270	342,462
Other Salaries for Instruction	15-213-100-106	96,844	24,002	120,846	99,756	21,090
General Supplies	15-213-100-610	26,250	(5,439)	20,811	11,607	9,204
Total Resource Room		3,883,113	(465,724)	3,417,389	3,044,633	372,756
Autism:						
Salaries of Teachers	15-214-100-101	523,408	74,264	597,672	586,152	11,520
Other Salaries for Instruction	15-214-100-106	111,321	359	111,680	70,907	40,773
General Supplies	15-214-100-610	30,500	434	30,934	21,644	9,290
Total Autism		665,229	75,057	740,286	678,703	61,583
Total Special Education		8,021,051	(276,794)	7,744,257	7,077,172	667,085
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	1,292,174	(253,375)	1,038,799	261,396	777,403
General Supplies	15-230-100-610	2,900	250	3,150	1,464	1,686
Total Basic Skills/Remedial		1,295,074	(253,125)	1,041,949	262,860	779,089

LAKESIDE TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

District-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Bilingual Education:						
Salaries of Teachers	15-240-100-101	3,117,592	(1,020)	3,116,572	2,200,850	915,722
Other Salaries for Instruction	15-240-100-106	257,586	(9,893)	247,693	147,003	100,690
General Supplies	15-240-100-610	13,750	5,953	19,703	12,576	7,127
Total Bilingual Education		3,388,928	(4,960)	3,383,968	2,360,429	1,023,539
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	339,000	91,439	430,439	42,492	387,947
Supplies and Materials	15-401-100-600	15,000	7,044	22,044	-	22,044
Other Objects	15-401-100-800	-	6,537	6,537	6,537	-
Total School Sponsored Cocurricular Activities		354,000	105,020	459,020	49,029	409,991
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	614,500	90,274	704,774	203,369	501,405
Other Salaries	15-421-100-106	2,400	1,760	4,160	2,700	1,460
Supplies and Materials	15-421-100-600	5,500	11,570	17,070	302	16,768
School Support Salaries	15-421-200-100	10,200	34,032	44,232	44,232	-
Total Before/After School Programs		632,600	137,636	770,236	250,603	519,633
Summer School - Instruction:						
Salaries of Teachers	15-422-100-101	29,250	(6,210)	23,040	-	23,040
School Support Salaries	15-422-200-100	1,500	-	1,500	-	1,500
Total Summer School - Instruction		30,750	(6,210)	24,540	-	24,540
Alternative Education Program - Instruction:						
Salaries	15-423-100-101	19,500	21,230	40,730	-	40,730
Other Salaries for Instruction	15-423-100-106	12,000	(2,940)	9,060	-	9,060
Salaries	15-423-200-100	26,500	15,804	42,304	-	42,304
Total Alternative Education Program - Instruction		58,000	34,094	92,094	-	92,094
Total - Instruction		33,143,633	144,027	33,287,660	25,329,893	7,957,767
Undistributed Expenditures:						
Attendance & Social Work Services:						
Salaries	15-000-211-100	190,950	(31,624)	159,326	-	159,326
Parent Inv. Specialists	15-000-211-173	-	9,360	9,360	9,360	250
Supplies and Materials	15-000-211-600	500	(50)	450	-	200
Other Objects	15-000-211-800	-	50	50	32	18
Total Attendance & Social Work Services		191,450	(22,264)	169,186	9,392	159,794
Health Services:						
Salaries	15-000-213-100	472,561	11,977	484,538	451,991	32,547
Supplies and Materials	15-000-213-600	13,900	5,555	19,455	13,579	5,876
Total Health Services		486,461	17,532	503,993	465,570	38,423
Guidance:						
Salaries of Other Professional Staff	15-000-218-104	955,602	84,313	1,039,915	904,841	135,074
Salaries of Secretarial & Clerical Assistants	15-000-218-105	159,609	6,909	166,518	166,518	-
Purchased Professional/Educational Services	15-000-218-320	38,000	14,675	52,675	-	52,675
Purchased Technical Services	15-000-218-390	7,500	5,307	12,807	11,930	877
Other Purchased Services	15-000-218-500	2,500	(1,175)	1,325	625	700
Supplies and Materials	15-000-218-600	2,500	46	2,546	2,356	190
Other Objects	15-000-218-800	-	4,897	4,897	4,897	-
Total Guidance		1,165,711	114,972	1,280,683	1,091,167	189,516
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Supervisors of Instruction	15-000-221-102	-	31,855	31,855	30,855	1,000
Salaries of Facilitators, Math & Literacy	15-000-221-176	1,800	5,061	6,861	5,157	1,704
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		1,800	36,916	38,716	36,012	2,704

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

District-Wide	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Educational Media Services/School Library:						
Salaries	15-000-222-100	399,150	12,438	411,588	334,544	77,044
Other Salaries for Instruction	15-000-222-106	32,114	2,756	34,870	34,870	-
Supplies and Materials	15-000-222-600	33,500	5,226	38,726	29,104	9,622
Total Educational Media Services/School Library		464,764	20,420	485,184	398,518	86,666
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	185,000	(53,589)	131,411	4,672	126,739
Other Purchased Services	15-000-223-500	500	-	500	-	500
Total Instructional Staff Training Services		185,500	(53,589)	131,911	4,672	127,239
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	2,620,438	214,845	2,836,815	2,805,917	30,898
Salaries of Secretarial & Clerical Assistants	15-000-240-105	863,840	57,513	921,353	111,217	810,136
Supplies and Materials	15-000-240-600	40,750	4,017	44,767	27,784	16,983
Total Support Services School Administration		3,525,028	276,375	3,802,935	2,944,918	858,017
Security:						
General Supplies	15-000-266-610	4,750	-	4,750	405	4,345
Total Security		4,750	-	4,750	405	4,345
Transportation:						
Other Purchased Services	15-000-270-500	7,500	5,400	12,900	3,368	9,532
SSS TRANS TRIPS	15-000-270-512	-	-	-	-	-
Total Transportation		7,500	5,400	12,900	3,368	9,532
Total Undistributed Expenditures		6,032,964	395,762	6,430,258	4,954,022	1,476,236
Total Expenditures - Current Expense		39,176,597	539,789	39,717,918	30,283,915	9,434,003
Total School Based Expenditures		39,176,597	539,789	39,717,918	30,283,915	9,434,003
Other Financing Sources/(Uses):						
Operating Transfer In	15-5200-000-000	39,107,136	539,789	39,648,457	30,247,469	(3,483,751)
Total Other Financing Sources/(Uses)		39,107,136	539,789	39,648,457	30,247,469	(3,483,751)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		(69,461)	-	(69,461)	(36,446)	5,950,252
Fund Balances, July 1		69,461	-	69,461	69,461	-
Fund Balances, June 30		\$ -	\$ -	\$ -	33,015	\$ 5,950,252

**LAKESIDE TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 9 - 12	15-140-100-101	\$ 4,928,713	\$ (266,313)	\$ 4,662,400	2,875,994	\$ 1,786,406
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	36,464	20,609	57,073	6,397	50,676
Other Purchased Services	15-190-100-500	28,000	3,998	31,998	-	31,998
General Supplies	15-190-100-610	225,000	(32,387)	192,613	103,167	89,446
Textbooks	15-190-100-640	45,000	6,452	51,452	-	51,452
Other Objects	15-190-100-890	1,500	-	1,500	1,338	162
Total Regular Programs - Instruction		5,264,677	(267,641)	4,997,036	2,986,896	2,010,140
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	171,263	15,224	186,487	169,394	17,093
Other Salaries for Instruction	15-204-100-106	69,112	(24,678)	44,434	43,256	1,178
Total Learning and/or Language Disabilities		240,375	(9,454)	230,921	212,650	18,271
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	129,582	(60,586)	68,996	68,996	-
Other Salaries for Instruction	15-212-100-106	65,073	(10,835)	54,238	53,874	364
General Supplies	15-212-100-610	6,000	-	6,000	5,934	66
Total Multiple Disabilities		200,655	(71,421)	129,234	128,804	430
Resource Room:						
Salaries of Teachers	15-213-100-101	403,436	1,910	405,346	405,346	-
Total Resource Room		403,436	1,910	405,346	405,346	-
Autism:						
Salaries of Teachers	15-214-100-101	59,537	1,279	60,816	60,816	-
Total Autism		59,537	1,279	60,816	60,816	-
Total Special Education		904,003	(77,686)	826,317	807,616	18,701
Bilingual Education:						
Salaries of Teachers	15-240-100-101	376,305	38,182	414,487	80,457	334,030
Other Salaries for Instruction	15-240-100-106	28,146	1,338	29,484	-	29,484
Total Bilingual Education		404,451	39,520	443,971	80,457	363,514
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	107,000	(12,445)	94,555	-	94,555
Supplies and Materials	15-401-100-600	-	7,044	7,044	-	7,044
CO-CURR OTHER OBJECTS	15-401-100-800	-	6,537	6,537	6,537	-
Total School Sponsored Cocurricular Activities		107,000	1,136	108,136	6,537	101,599
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	95,500	96,166	191,666	-	191,666
Other Purchased Services	15-421-200-500	-	11,570	11,570	-	11,570
Total Before/After School Programs		95,500	107,736	203,236	-	203,236

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Summer School - Instruction:						
Salaries of Teachers	15-422-100-101	29,250	(6,210)	23,040	-	23,040
School Support Salaries	15-422-200-100	1,500	-	1,500	-	1,500
Total Summer School - Instruction		30,750	(6,210)	24,540	-	24,540
Total - Instruction		6,806,381	(203,145)	6,603,236	3,881,506	2,721,730
Undistributed Expenditures:						
Attendance & Social Work Services:						
Salaries	15-000-211-100	41,141	6,430	47,571	-	47,571
Supplies and Materials	15-000-211-600	250	(50)	200	-	200
OTHER OBJECTS	15-000-211-800	-	50	50	32	18
Total Attendance & Social Work Services		41,391	6,430	47,821	32	47,789
Health Services:						
Salaries	15-000-213-100	75,526	2,020	77,546	77,546	-
Supplies and Materials	15-000-213-600	2,000	1,218	3,218	1,890	1,328
Total Health Services		77,526	3,238	80,764	79,436	1,328
Guidance:						
Salaries of Other Professional Staff	15-000-218-104	486,946	40,480	527,426	434,550	92,876
Salaries of Secretarial & Clerical Assistants	15-000-218-105	120,705	4,611	125,316	125,316	-
Purchased Technical Services	15-000-218-390	7,500	5,307	12,807	11,930	877
Other Purchased Services	15-000-218-500	2,500	(1,175)	1,325	625	700
Supplies and Materials	15-000-218-600	2,500	46	2,546	2,356	190
Other Objects	15-000-218-800	-	4,897	4,897	4,897	-
Total Guidance		620,151	54,166	674,317	579,674	94,643
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Math/Literacy Salaries	15-000-221-176	1,800	4,701	6,501	4,797	1,704
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		1,800	4,701	6,501	4,797	1,704
Educational Media Services/School Library:						
Salaries - Other	15-000-222-106	32,114	2,756	34,870	34,870	-
Supplies and Materials	15-000-222-600	5,000	-	5,000	4,068	932
Total Educational Media Services/School Library		37,114	2,756	39,870	38,938	932
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	18,000	(1,325)	16,675	4,000	12,675
Other Purchased Services	15-000-223-500	500	-	500	-	500
Total Instructional Staff Training Services		18,500	(1,325)	17,175	4,000	13,175
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	552,813	15,910	568,723	568,723	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	180,055	-	180,055	94,786	85,269
Supplies and Materials	15-000-240-600	4,000	(113)	3,887	715	3,172
Total Support Services School Administration		736,868	15,797	752,665	664,224	88,441

**LAKESWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: High School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
General Supplies	15-000-266-610	1,250	-	1,250	405	845
Total Security		1,250	-	1,250	405.00	845
Transportation:						
Other Purchased Services	15-000-270-512	5,000	-	5,000	3,368	1,632
Total Transportation		5,000	-	5,000	3,368	1,632
Total Undistributed Expenditures		1,539,600	85,763	1,625,363	1,374,874	250,489
Total Expenditures - Current Expense		8,345,981	(117,382)	8,228,599	5,256,380	2,972,219
Total School Based Expenditures		8,345,981	(117,382)	8,228,599	5,256,380	2,972,219
Other Financing Sources/(Uses):						
Operating Transfer In	15-5200-000-000	8,332,380	(117,382)	8,214,998	5,255,283	2,959,715
Total Other Financing Sources/(Uses)		8,332,380	(117,382)	8,214,998	5,255,283	2,959,715
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		(13,601)	-	(13,601)	1,097	14,698
Fund Balances, July 1		13,601	-	13,601	13,601	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 14,698	\$ 14,698

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Middle School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8	15-130-100-101	\$ 3,965,816	\$ (168,613)	\$ 3,797,203	\$ 2,262,288	\$ 1,534,915
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	48,393	-	48,393	19,989	28,404
Other Purchased Services	15-190-100-500	18,000	6,596	24,596	-	24,596
General Supplies	15-190-100-610	175,000	22,884	197,884	90,858	107,026
Textbooks	15-190-100-640	45,000	-	45,000	-	45,000
Trips	15-190-100-890	1,500	-	1,500	-	1,500
Total Regular Programs - Instruction		4,253,709	(139,133)	4,114,576	2,373,135	1,741,441
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	543,495	1,466	544,961	544,961	-
Other Salaries for Instruction	15-204-100-106	199,437	-	199,437	188,019	11,418
General Supplies	15-204-100-610	4,500	-	4,500	3,711	789
Total Learning and/or Language Disabilities		747,432	1,466	748,898	736,691	12,207
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	185,143	48,841	233,984	202,677	31,307
Other Salaries for Instruction	15-212-100-106	42,278	2,046	44,324	44,324	-
General Supplies	15-212-100-610	8,000	-	8,000	8,000	-
Other Objects	15-212-100-800	1,250	-	1,250	1,250	-
Total Multiple Disabilities		236,671	50,887	287,558	256,251	31,307
Resource Room:						
Salaries of Teachers	15-213-100-101	730,934	15,776	746,710	734,470	12,240
Other Salaries for Instruction	15-213-100-106	20,068	1,148	21,216	21,216	-
General Supplies	15-213-100-610	5,000	-	5,000	5,000	-
Total Resource Room		756,002	16,924	772,926	760,686	12,240
Autism:						
Salaries of Teachers	15-214-100-101	68,311	2,285	70,596	70,596	-
Total Autism		68,311	2,285	70,596	70,596	-
Total Special Education		1,808,416	71,562	1,879,978	1,824,224	55,754
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	83,380	(29,849)	53,531	691	52,840
Total Basic Skills/Remedial		83,380	(29,849)	53,531	691	52,840
Bilingual Education:						
Salaries of Teachers	15-240-100-101	384,031	31,181	415,212	415,212	-
Other Salaries for Instruction	15-240-100-106	44,608	2,173	46,781	-	46,781
General Supplies	15-240-100-610	4,000	-	4,000	1,997	2,003
Total Bilingual Education		432,639	33,354	465,993	417,209	48,784

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Middle School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	45,000	117,613	162,613	-	162,613
Total School Sponsored Cocurricular Activities		45,000	117,613	162,613	-	162,613
Before/After School Programs:						
Salaries	15-421-100-101	100,000	(23,431)	76,569	-	76,569
Total Before/After School Programs		100,000	(23,431)	76,569	-	76,569
Alternative Education Program - Instruction:						
Salaries of Teachers	15-423-100-101	19,500	21,230	40,730	-	40,730
Other Salaries for Instruction	15-423-100-106	12,000	(2,940)	9,060	-	9,060
Salaries	15-423-200-100	26,500	15,804	42,304	-	42,304
Total Instructional Alternative Education		58,000	34,094	92,094	-	92,094
Total - Instruction		6,781,144	64,210	6,845,354	4,615,259	2,230,095
Undistributed Expenditures:						
Attendance & Social Work Services:						
Salaries	15-000-211-100	41,141	344	41,485	-	41,485
Supplies and Materials	15-000-211-600	250	-	250	-	250
Total Attendance & Social Work Services		41,391	344	41,735	-	41,735
Health Services:						
Salaries	15-000-213-100	59,536	1,960	61,496	61,496	-
Supplies and Materials	15-000-213-600	3,000	709	3,709	2,931	778
Total Health Services		62,536	2,669	65,205	64,427	778
Guidance:						
Salaries of Other Professional Staff	15-000-218-104	173,923	21,702	195,625	170,158	25,467
Salaries of Secretarial & Clerical Assistants	15-000-218-105	38,904	2,298	41,202	41,202	-
Purchased Professional/Educational Services	15-000-218-320	30,000	14,675	44,675	-	44,675
Total Guidance		242,827	38,675	281,502	211,360	70,142
Educational Media Services/School Library:						
Salaries - Regular	15-000-222-100	74,302	2,544	76,846	-	76,846
Supplies and Materials	15-000-222-600	10,000	-	10,000	6,520	3,480
Total Educational Media Services/School Library		84,302	2,544	86,846	6,520	80,326
Instructional Staff Training Services:						
Purchased Prof. - Educational Services	15-000-223-320	70,000	(12,364)	57,636	-	57,636
Total Instructional Staff Training Services		70,000	(12,364)	57,636	-	57,636
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	479,872	(63,288)	416,584	396,541	20,043
Salaries of Secretarial & Clerical Assistants	15-000-240-105	119,583	3,851	123,434	-	123,434
Supplies and Materials	15-000-240-600	12,500	3,406	15,906	15,527	379
Total Support Services School Administration		611,955	(56,031)	555,924	412,068	143,856

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Middle School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
General Supplies	15-000-266-610	3,500	-	3,500	-	3,500
Total Security		3,500	-	3,500	-	3,500
Transportation						
Other Purchased Services	15-000-270-512	2,500	-	2,500	-	2,500
Total Transportation		2,500	-	2,500	-	2,500
Total Undistributed Expenditures		1,119,011	(24,163)	1,094,848	694,375	400,473
Total Expenditures - Current Expense		7,900,155	40,047	7,940,202	5,309,634	2,630,568
Total School Based Expenditures		7,900,155	40,047	7,940,202	5,309,634	2,630,568
Other Financing Sources/(Uses):						
Operating Transfer In	15-5200-000-000	7,864,249	40,047	7,904,296	5,280,695	(2,623,601)
Total Other Financing Sources/(Uses)		7,864,249	40,047	7,904,296	5,280,695	(2,623,601)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		(35,906)	-	(35,906)	(28,939)	6,967
Fund Balances, July 1		35,906	-	35,906	35,906	-
Fund Balances, June 30		\$ -	\$ -	-	\$ 6,967	6,967

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Ella G. Clarke School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 1,588,866	\$ (29,406)	\$ 1,559,460	\$ 1,515,303	\$ 44,157
Grades 1 - 5 - Equipment	15-120-100-730	-	2,544	2,544	1,780	764
Regular Programs - Undistributed Instruction:						
Other Purchased Services	15-190-100-500	10,000	2,056	12,056	-	12,056
General Supplies	15-190-100-610	125,000	(7,015)	117,985	55,573	62,412
Textbooks	15-190-100-640	10,000	-	10,000	2,831	7,169
Trips	15-190-100-890	1,500	-	1,500	928	572
Total Regular Programs - Instruction		1,735,366	(31,821)	1,703,545	1,576,415	127,130
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	177,799	20,930	198,729	198,436	293
Other Salaries for Instruction	15-204-100-106	63,543	274	63,817	63,023	794
General Supplies	15-204-100-610	5,000	276	5,276	1,104	4,172
Total Learning and/or Language Disabilities		246,342	21,480	267,822	262,563	5,259
Resource Room:						
Salaries of Teachers	15-213-100-101	626,719	(138,259)	488,460	488,460	-
Other Salaries for Instruction	15-213-100-106	34,358	1,316	35,674	35,674	-
General Supplies	15-213-100-610	6,500	-	6,500	1,025	5,475
Total Resource Room		667,577	(136,943)	530,634	525,159	5,475
Total Special Education		913,919	(115,463)	798,456	787,722	10,734
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	120,161	(42,365)	77,796	-	77,796
General Supplies	15-230-100-610	200	200	400	400	-
Total Basic Skills/Remedial		120,361	(42,165)	78,196	400	77,796
Bilingual Education:						
Salaries of Teachers	15-240-100-101	382,195	52,845	435,040	433,491	1,549
Other Salaries for Instruction	15-240-100-106	21,874	(20,709)	1,165	-	1,165
General Supplies	15-240-100-610	-	1,262	1,262	1,131	131
Total Bilingual Education		404,069	33,398	437,467	434,622	2,845
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	49,000	(12,390)	36,610	8,910	27,700
Supplies and Materials	15-401-100-600	5,000	-	5,000	5,000	5,000
Total School Sponsored Cocurricular Activities		54,000	(12,390)	41,610	8,910	32,700
Before/After School Programs:						
Salaries	15-421-100-101	100,000	940	100,940	9,720	91,220
Other Salaries	15-421-100-106	1,200	(940)	260	-	260
General Supplies	15-421-100-600	5,000	-	5,000	302	4,698
Total Before/After School Programs		106,200	-	106,200	10,022	96,178
Total - Instruction		3,333,915	(168,441)	3,165,474	2,818,091	347,383
Undistributed Expenditures:						
Attendance & Social Work Services:						
Salaries	15-000-211-100	40,335	(40,335)	-	-	-
Total Attendance & Social Work Services		40,335	(40,335)	-	-	-
Health Services:						
Salaries	15-000-213-100	62,088	2,208	64,296	64,296	-
Supplies and Materials	15-000-213-600	1,200	500	1,700	1,295	405
Total Health Services		63,288	2,708	65,996	65,591	405

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Ella G. Clarke School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Guidance:						
Salaries of Other Professional Staff	15-000-218-104	62,597	3,532	66,129	66,129	-
Total Guidance		62,597	3,532	66,129	66,129	-
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-110	-	16,865	16,865	16,865	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		-	16,865	16,865	16,865	-
Educational Media Services/School Library:						
Salaries - Regular	15-000-222-100	70,045	2,451	72,496	72,298	198
Supplies and Materials	15-000-222-600	5,000	2,526	7,526	7,343	183
Total Educational Media Services/School Library		75,045	4,977	80,022	79,641	381
Instructional Staff Training Services:						
Purchased Prof. - Educational Services	15-000-223-320	5,000	-	5,000	-	5,000
Total Instructional Staff Training Services		5,000	-	5,000	-	5,000
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	287,459	172,234	459,693	459,693	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	126,158	(10)	126,148	-	126,148
Supplies and Materials	15-000-240-600	12,500	325	12,825	2,925	9,900
Total Support Services School Administration		426,117	172,549	598,666	462,618	136,048
Total Undistributed Expenditures		672,382	160,296	832,678	690,844	141,834
Total Expenditures - Current Expense		4,006,297	(8,145)	3,998,152	3,508,935	489,217
Total School Based Expenditures		4,006,297	(8,145)	3,998,152	3,508,935	489,217
Other Financing Sources/(Uses):						
Operating Transfer In	15-5200-000-000	4,003,623	(8,145)	3,995,478	3,507,840	(487,638)
Total Other Financing Sources/(Uses)		4,003,623	(8,145)	3,995,478	3,507,840	(487,638)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		(2,674)	-	(2,674)	(1,095)	-
Fund Balances, July 1		2,674	-	2,674	2,674	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 1,579	\$ -

**LAKESIDE TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Clifton Avenue School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 1,793,347	\$ 110,790	\$ 1,904,137	\$ 1,794,873	\$ 109,264
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	21,215	-	21,215	7,952	13,263
Other Purchased Services	15-190-100-500	15,000	1,863	16,863	-	16,863
General Supplies	15-190-100-610	125,000	2,986	127,986	41,566	86,420
Textbooks	15-190-100-640	12,500	647	13,147	1,310	11,837
Trips	15-190-100-890	1,500	-	1,500	-	1,500
Total Regular Programs - Instruction		1,968,562	116,286	2,084,848	1,845,701	239,147
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	258,833	-	258,833	208,738	50,095
Other Salaries for Instruction	15-204-100-106	117,827	-	117,827	64,622	53,205
General Supplies	15-204-100-610	2,000	6,250	8,250	2,858	5,392
Total Learning and/or Language Disabilities		378,660	6,250	384,910	276,218	108,692
Resource Room:						
Salaries of Teachers	15-213-100-101	858,546	(124,514)	734,032	602,123	131,909
Other Salaries for Instruction	15-213-100-106	21,050	-	21,050	-	21,050
General Supplies	15-213-100-610	7,500	(6,189)	1,311	742	569
Total Resource Room		887,096	(130,703)	756,393	602,865	153,528
Autism:						
Salaries of Teachers	15-214-100-101	51,000	-	51,000	39,480	11,520
Total Autism		51,000	-	51,000	39,480	11,520
Total Special Education		1,316,756	(124,453)	1,192,303	918,563	273,740
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	142,920	-	142,920	-	142,920
General Supplies	15-230-100-610	1,000	-	1,000	231	769
Total Basic Skills/Remedial		143,920	-	143,920	231	143,689
Bilingual Education:						
Salaries of Teachers	15-240-100-101	573,780	-	573,780	305,826	267,954
Other Salaries for Instruction	15-240-100-106	22,290	1,084	23,374	23,374	-
General Supplies	15-240-100-610	5,000	-	5,000	1,650	3,350
Total Bilingual Education		601,070	1,084	602,154	330,850	271,304
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	90,000	-	90,000	9,557	80,443
Supplies and Materials	15-401-100-600	5,000	-	5,000	-	5,000
Total School Sponsored Cocurricular Activities		95,000	-	95,000	9,557	85,443
Before/After School Programs:						
Salaries	15-421-100-101	135,000	-	135,000	810	134,190
Other Salaries	15-421-100-106	1,200	-	1,200	-	1,200
General Supplies	15-421-100-600	500	-	500	-	500
Total Before/After School Programs		136,700	-	136,700	810	135,890
Total - Instruction		4,262,008	(7,083)	4,254,925	3,105,712	1,149,213

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Clifton Avenue School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Undistributed Expenditures:						
Attendance:						
Salaries	15-000-211-100	41,141	344	41,485	-	41,485
Total Attendance		41,141	344	41,485	-	41,485
Health Services:						
Salaries	15-000-213-100	70,044	2,452	72,496	72,496	-
Supplies and Materials	15-000-213-600	1,200	-	1,200	500	700
Total Health Services		71,244	2,452	73,696	72,996	700
Guidance:						
Salaries	15-000-218-104	63,621	5,930	69,551	53,475	16,076
Purchased Technical Services	15-000-218-320	2,000	-	2,000	-	2,000
Total Guidance		65,621	5,930	71,551	53,475	18,076
Educational Media Services/School Library:						
Salaries - Regular	15-000-222-100	57,091	1,780	58,871	58,871	-
Supplies and Materials	15-000-222-600	4,000	-	4,000	2,782	1,218
Total Educational Media Services/School Library		61,091	1,780	62,871	61,653	1,218
Instructional Staff Training Services:						
Purchased Prof. - Educational Services	15-000-223-320	18,000	5,100	23,100	-	23,100
Total Instructional Staff Training Services		18,000	5,100	23,100	-	23,100
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	274,874	88,437	363,311	363,311	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	101,421	4,550	105,971	-	105,971
Supplies and Materials	15-000-240-600	4,500	-	4,500	2,962	1,538
Total Support Services School Administration		380,795	92,987	473,782	366,273	107,509
Total Undistributed Expenditures		637,892	108,593	746,485	554,397	192,088
Total Expenditures - Current Expense		4,899,900	101,510	5,001,410	3,660,109	1,341,301
Total School Based Expenditures		4,899,900	101,510	5,001,410	3,660,109	1,341,301
Other Financing Sources/(Uses):						
Operating Transfer In	15-5200-000-000	4,889,243	101,510	4,990,753	3,652,113	(1,338,640)
Total Other Financing Sources/(Uses)		4,889,243	101,510	4,990,753	3,652,113	(1,338,640)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		(10,657)	-	(10,657)	(7,996)	2,661
Fund Balances, July 1		10,657	-	10,657	10,657	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 2,661	\$ 2,661

LAKWOOD TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Spruce Street School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 465,396	\$ 50,742	\$ 516,138	\$ 516,138	\$ -
Grades 1 - 5	15-120-100-101	987,179	(26,133)	961,046	914,343	46,703
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	192,940	32,499	225,439	220,456	4,983
Other Purchased Services	15-190-100-500	12,000	395	12,395	-	12,395
General Supplies	15-190-100-610	125,000	(5,599)	119,401	114,269	5,132
Textbooks	15-190-100-640	5,000	-	5,000	1,350	3,650
Travel	15-190-100-890	1,500	-	1,500	680	820
Total Regular Programs - Instruction		1,789,015	51,904	1,840,919	1,767,236	73,683
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	162,313	4,303	166,616	166,616	-
Other Salaries for Instruction	15-204-100-106	55,063	2,080	57,143	55,762	1,381
General Supplies	15-204-100-610	2,000	-	2,000	1,596	404
Total Learning and/or Language Disabilities		219,376	6,383	225,759	223,974	1,785
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	69,024	2,749	71,773	71,773	-
Other Salaries for Instruction	15-212-100-106	2,000	-	2,000	-	2,000
General Supplies	15-212-100-610	2,000	-	2,000	440	1,560
Total Multiple Disabilities		73,024	2,749	75,773	72,213	3,560
Resource Room:						
Salaries of Teachers	15-213-100-101	179,073	(65,657)	113,416	63,196	50,220
General Supplies	15-213-100-610	1,250	263	1,513	525	988
Total Resource Room		180,323	(65,394)	114,929	63,721	51,208
Autism:						
Salaries of Teachers	15-214-100-101	51,000	21,496	72,496	72,496	-
Other Salaries for Instruction	15-214-100-106	21,524	-	21,524	-	21,524
General Supplies	15-214-100-610	2,000	434	2,434	313	2,121
Total Autism		74,524	21,930	96,454	72,809	23,645
Total Special Education		547,247	(34,332)	512,915	432,717	80,198
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	381,123	-	381,123	221,008	160,115
General Supplies	15-230-100-610	200	50	250	247	3
Total Basic Skills/Remedial		381,323	50	381,373	221,255	160,118
Bilingual Education:						
Salaries of Teachers	15-240-100-101	603,671	(22,672)	580,999	487,645	93,354
Other Salaries for Instruction	15-240-100-106	118,357	5,158	123,515	100,255	23,260
General Supplies	15-240-100-610	-	5,748	5,748	5,681	67
Total Bilingual Education		722,028	(11,766)	710,262	593,581	116,681
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	28,000	-	28,000	5,364	22,636
General Supplies	15-401-100-600	2,500	-	2,500	-	2,500
Total School Sponsored Cocurricular Activities		30,500	-	30,500	5,364	25,136
Before/After School Programs:						
Salaries	15-421-100-101	11,000	-	11,000	3,240	7,760
Total Before/After School Programs		11,000	-	11,000	3,240	7,760
Total - Instruction		3,481,113	5,856	3,486,969	3,023,393	463,576

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Spruce Street School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Undistributed Expenditures:						
Health Services:						
Salaries	15-000-213-100	81,336	3,962	85,298	85,298	-
Supplies and Materials	15-000-213-600	1,500	28	1,528	1,126	402
Total Health Services		82,836	3,990	86,826	86,424	402
Guidance:						
Salaries of Other Professional Staff	15-000-218-104	56,171	4,333	60,504	60,504	-
Other Purchased Services	15-000-218-320	2,000	-	2,000		2,000
Total Guidance		58,171	4,333	62,504	60,504	2,000
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Other Salaries	15-000-221-110	-	10,830	10,830	9,830	1,000
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		-	10,830	10,830	9,830	1,000
Educational Media Services/School Library:						
Salaries - Regular	15-000-222-100	56,427	1,344.00	57,771	57,771	-
Supplies and Materials	15-000-222-600	3,000	-	3,000	2,532	468
Total Educational Media Services/School Library		59,427	1,344	60,771	60,303	468
Instructional Staff Training Services:						
Purchased Prof. - Educational Services	15-000-223-320	14,000	-	14,000	-	14,000
Total Instructional Staff Training Services		14,000	-	14,000	-	14,000
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	299,113	-	299,113	288,266	10,847
Salaries of Secretarial & Clerical Assistants	15-000-240-105	131,742	15,415	147,157	3	147,154
Supplies and Materials	15-000-240-600	4,000	399	4,399	3,299	1,100
Total Support Services School Administration		434,855	15,814	450,669	291,568	159,101
Other Purchased Services	15-000-270-512	-	400	400	-	400
Total		-	400	400	-	400
Total Undistributed Expenditures		649,289	36,711	686,000	508,629	177,371
Total Expenditures - Current Expense		4,130,402	42,567	4,172,969	3,532,022	640,947
Total School Based Expenditures		4,130,402	42,567	4,172,969	3,532,022	640,947
Other Financing Sources/(Uses):						
Operating Transfer In	15-5200-000-000	4,128,283	42,567	4,170,850	3,532,356	(638,494)
Total Other Financing Sources/(Uses)		4,128,283	42,567	4,170,850	3,532,356	(638,494)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		(2,119)	-	(2,119)	334	2,453
Fund Balances, July 1		2,119	-	2,119	2,119	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 2,453	\$ 2,453

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Oak Street School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5	15-120-100-101	\$ 2,660,919	\$ 215,974	\$ 2,876,893	\$ 2,876,893	\$ -
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	20,000	-	20,000	17,953	2,047
Other Purchased Services	15-190-100-500	18,000	2,663	20,663	-	20,663
General Supplies	15-190-100-610	150,000	(5,915)	144,085	113,837	30,248
Textbooks	15-190-100-640	17,500	-	17,500	3,076	14,424
Travel	15-190-100-890	1,500	-	1,500	61	1,439
Total Regular Programs - Instruction		2,867,919	212,722	3,080,641	3,011,820	68,821
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	337,341	-	337,341	319,081	18,260
Other Salaries for Instruction	15-204-100-106	68,087	52,533	120,620	114,548	6,072
General Supplies	15-204-100-610	14,000	-	14,000	11,250	2,750
Total Learning and/or Language Disabilities		419,428	52,533	471,961	444,879	27,082
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	379,594	11,920	391,514	391,514	-
Other Salaries for Instruction	15-212-100-106	135,964	-	135,964	119,067	16,897
General Supplies	15-212-100-610	5,000	-	5,000	2,739	2,261
Total Multiple Disabilities		520,558	11,920	532,478	513,320	19,158
Resource Room:						
Salaries of Teachers	15-213-100-101	603,825	(733)	603,092	454,999	148,093
Other Salaries for Instruction	15-213-100-106	21,368	21,538	42,906	42,866	40
General Supplies	15-213-100-610	4,000	-	4,000	1,857	2,143
Total Resource Room		629,193	20,805	649,998	499,722	150,276
Autism:						
Salaries of Teachers	15-214-100-101	179,227	3,789	183,016	183,016	-
Other Salaries for Instruction	15-214-100-106	68,582	-	68,582	49,333	19,249
General Supplies	15-214-100-610	6,000	-	6,000	3,189	2,811
Total Autism		253,809	3,789	257,598	235,538	22,060
Total Special Education		1,822,988	89,047	1,912,035	1,693,459	218,576
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	326,742	(175,628)	151,114	18,561	132,553
General Supplies	15-230-100-610	500	-	500	198	302
Total Basic Skills/Remedial		327,242	(175,628)	151,614	18,759	132,855
Bilingual Education:						
Salaries of Teachers	15-240-100-101	522,408	(41,877)	480,531	381,128	99,403
Other Salaries for Instruction	15-240-100-106	22,311	1,063	23,374	23,374	-
General Supplies	15-240-100-610	3,500	-	3,500	1,924	1,576
Total Bilingual Education		548,219	(40,814)	507,405	406,426	100,979

**LAKELWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Oak Street School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	8,000	4,077	12,077	12,077	-
Supplies and Materials	15-401-100-600	2,500	-	2,500	-	2,500
Total School Sponsored Cocurricular Activities		10,500	4,077	14,577	12,077	2,500
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	172,000	(7,344)	164,656	164,656	-
Salaries	15-421-200-100	8,250	29,040	37,290	37,290	-
Total Before/After School Programs		180,250	21,696	201,946	201,946	-
Total - Instruction		5,757,118	111,100	5,868,218	5,344,487	523,731
Undistributed Expenditures:						
Attendance & Social Work Services:						
Salaries	15-000-211-100	27,192	1,593	28,785	-	28,785
Total Attendance & Social Work Services		27,192	1,593	28,785	-	28,785
Health Services:						
Salaries	15-000-213-100	70,000	-	70,000	37,453	32,547
Supplies and Materials	15-000-213-600	3,000	2,915	5,915	5,455	460
Total Health Services		73,000	2,915	75,915	42,908	33,007
Guidance:						
Salaries of Other Professional Staff	15-000-218-104	56,581	3,895	60,476	59,821	655
Purchased Technical Services	15-000-218-320	2,000	-	2,000	-	2,000
Total Guidance		58,581	3,895	62,476	59,821	2,655
Educational Media Services/School Library:						
Salaries	15-000-222-100	62,699	1,797	64,496	64,496	-
Supplies and Materials	15-000-222-600	4,000	-	4,000	2,829	1,171
Total Educational Media Services/School Library		66,699	1,797	68,496	67,325	1,171
Instructional Staff Training Services:						
Purchased Prof. - Educational Services	15-000-223-320	15,000	-	15,000	672	14,328
Total Instructional Staff Training Services		15,000	-	15,000	672	14,328
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	414,653	4,210	418,863	418,863	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	144,907	26,921	171,828	5,641	166,187
Supplies and Materials	15-000-240-600	1,000	-	1,000	304	696
Total Support Services School Administration		560,560	31,131	591,691	424,808	166,883
Health Benefits	15-000-270-512	-	5,000	5,000	-	5,000
Total Health Benefits		-	5,000	5,000	-	5,000
Total Undistributed Expenditures		801,032	46,331	847,363	595,534	251,829

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Oak Street School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Total Expenditures - Current Expense		6,558,150	157,431	6,715,581	5,940,021	775,560
Total School Based Expenditures		6,558,150	157,431	6,715,581	5,940,021	775,560
Other Financing Sources/(Uses): Operating Transfer In	15-5200-000-000	6,553,487	157,431	6,710,918	5,939,169	(771,749)
Total Other Financing Sources/(Uses)		6,553,487	157,431	6,710,918	5,939,169	(771,749)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		(4,663)	-	(4,663)	(852)	3,811
Fund Balances, July 1		4,663	-	4,663	4,663	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 3,811	\$ 3,811

LAKESIDE TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Piner Elementary School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 440,125	\$ (4,879)	\$ 435,246	\$ 433,466	\$ 1,780
Grades 1 - 5	15-120-100-101	719,086	452,179	1,171,265	1,070,770	100,495
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	159,271	39,671	198,942	192,362	6,580
Other Purchased Services	15-190-100-500	10,000	2,011	12,011	-	12,011
General Supplies	15-190-100-610	150,000	(22,933)	127,067	71,999	55,068
Textbooks	15-190-100-640	5,000	-	5,000	-	5,000
Miscellaneous Fees	15-190-100-890	500	-	500	-	500
Total Regular Programs - Instruction		1,483,982	466,049	1,950,031	1,768,597	181,434
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	111,580	58,569	170,149	170,149	-
Other Salaries for Instruction	15-204-100-106	77,408	(17,489)	59,919	55,497	4,422
General Supplies	15-204-100-610	1,200	-	1,200	627	573
Total Learning and/or Language Disabilities		190,188	41,080	231,268	226,273	4,995
Resource Room:						
Salaries of Teachers	15-213-100-101	357,486	(172,810)	184,676	184,676	-
General Supplies	15-213-100-610	2,000	487	2,487	2,458	29
Total Resource Room		359,486	(172,323)	187,163	187,134	29
Autism:						
Salaries of Teachers	15-214-100-101	114,333	45,415	159,748	159,748	-
Aide Salaries	15-214-100-106	21,215	359	21,574	21,574	-
General Supplies	15-214-100-610	22,500	-	22,500	18,142	4,358
Total Autism		158,048	45,774	203,822	199,464	4,358
Total Special Education						
		707,722	(85,469)	622,253	612,871	9,382
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	237,848	(5,533)	232,315	21,136	211,179
General Supplies	15-230-100-610	1,000	-	1,000	388	612
Total Basic Skills/Remedial		238,848	(5,533)	233,315	21,524	211,791
Bilingual Education:						
Salaries of Teachers	15-240-100-101	275,202	(58,679)	216,523	97,091	119,432
General Supplies	15-240-100-610	1,250	(1,057)	193	193	-
Total Bilingual Education		276,452	(59,736)	216,716	97,284	119,432
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	12,000	(5,416)	6,584	6,584	-
Total School Sponsored Cocurricular Activities		12,000	(5,416)	6,584	6,584	-
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	1,000	23,943	24,943	24,943	-
Other Salaries	15-421-100-106	-	2,700	2,700	2,700	-
Other Salaries of Instruction	15-421-200-100	1,950	4,992	6,942	6,942	-
Total Before/After School Programs		2,950	31,635	34,585	34,585	-
Total - Instruction		2,721,954	341,530	3,063,484	2,541,445	522,039

LAKESIDE TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Piner Elementary School	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Undistributed Expenditures:						
Attendance & Social Work Services:						
Parent Inv. Specialists	15-000-211-173	-	9,360	9,360	9,360	-
Total Attendance & Social Work Services		-	9,360	9,360	9,360	-
Health Services:						
Salaries	15-000-213-100	54,031	(625)	53,406	53,406	-
Supplies and Materials	15-000-213-600	2,000	185	2,185	382	1,803
Total Health Services		56,031	(440)	55,591	53,788	1,803
Guidance:						
Salaries of Other Professional Staff	15-000-218-104	55,763	4,441	60,204	60,204	-
Other Purchased Services	15-000-218-320	2,000	-	2,000		2,000
Total Guidance		57,763	4,441	62,204	60,204	2,000
Other Support Services - Students - Regular:						
Other Salaries	15-000-221-110	-	4,160	4,160	4,160	-
PINER MATH/LITERACY	15-000-221-176	-	360	360	360	-
Total Other Support Services-Students-Regular		-	4,520	4,520	4,520	-
Educational Media Services/School Library:						
Salaries - Regular	15-000-222-100	78,586	2,522	81,108	81,108	-
Supplies and Materials	15-000-222-600	2,500	2,700	5,200	3,030	2,170
Total Educational Media Services/School Library		81,086	5,222	86,308	84,138	2,170
Instructional Staff Training Services:						
Purchased Prof. - Educational Services	15-000-223-320	45,000	(45,000)	-	-	-
Total Instructional Staff Training Services		45,000	(45,000)	-	-	-
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	313,186	(2,658)	310,528	310,520	8
Salaries of Secretarial & Clerical Assistants	15-000-240-105	59,974	6,786	66,760	10,787	55,973
Supplies and Materials	15-000-240-600	2,250	-	2,250	2,052	198
Total Support Services School Administration		375,410	4,128	379,538	323,359	56,179
Total Undistributed Expenditures		615,290	(17,769)	597,521	535,369	62,152
Total Expenditures - Current Expense		3,337,244	323,761	3,661,005	3,076,814	584,191
Total School Based Expenditures		3,337,244	323,761	3,661,005	3,076,814	584,191
Other Financing Sources/(Uses):						
Operating Transfer In	15-5200-000-000	3,335,871	323,761	3,659,632	3,076,288	(583,344)
Total Other Financing Sources/(Uses)		3,335,871	323,761	3,659,632	3,076,288	(583,344)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		(1,373)	-	(1,373)	(526)	847
Fund Balances, July 1		1,373	-	1,373	1,373	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 847	\$ 847

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E. Special Revenue Fund

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**LAKELWOOD TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2022**

	TITLE I \$	TITLE I SIA \$	TITLE II-A \$	TITLE III \$	TITLE III \$	TITLE III IMMIGRANT \$	TITLE IV \$	IDEA, PART B		ARP IDEA BASIC \$	ARP IDEA PRESCHOOL \$	CARL D PERKINS \$	CARES ESSER \$	SUB-TOTAL \$	
								BASIC	PRESCHOOL						
Revenues:															
State Sources															
Federal Sources															
Local Sources															
Total Revenues	13,332,962	31,800	1,336,481	480,356	480,356	854	1,051,123	9,340,048	339,535	2,115,360	117,964	287,744	3,529,543	31,963,770	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Expenditures:															
Instruction:															
Other Salaries of Teachers		29,540												29,540	
Salaries of Other Professional Staff															
Purchased Professional Services	9,582,897			1,000.00			318,442	301,979						10,204,318	
Other Purchased Services							41,591	267,936	157,234				642,635	1,109,396	
General Supplies							13,865					188,928	700,872	1,197,323	
Other Objects												297		297	
Total Instruction	9,582,897	29,540.00		294,658.00	480,356	854	373,898.00	569,915.00	157,234.00			189,225.00	1,343,507	12,540,874	
Support Services:															
Salaries of Program Directors	382,535		6,440	79,788			25,433	724,099					1,240	1,219,535	
Salaries of Other Professional Staff														61,870	
Personal Services-Employee Benefits	1,000,243		5,993	36,530		854	1,946	511,214				59,070	95	1,560,854	
Purchased Professional Services	474,158		1,305,196	45,576			5,750	7,534,820	182,301	2,115,360	117,964	298,743	357,436	12,081,605	
Other Purchased Services				12,704			37,924					14,178		430,079	
Supplies & Materials	102,847		4,296	8,657			384,489					332,739		833,028	
Indirect Costs	84,290		6,719	2,443			221,683					19,015		1,529,933	
Total Support Services	2,044,073	2,260	1,336,481	185,698	480,356	854	677,225	8,770,133	182,301	2,115,360	117,964	98,519	2,186,036	17,716,904	
Facilities Acquisition & Construction Services:															
Noninstructional Equipment															
Instructional Equipment															
Total Facilities Acquisition & Construction Services															
Other Financing Uses:															
Contrib. to Whole School Reform - General Fund	(1,705,992)													(1,705,992)	
Total Other Financing Uses	(1,705,992)													(1,705,992)	
Total Expenditures	13,332,962	31,800	1,336,481	480,356	480,356	854	1,051,123	9,340,048	339,535	2,115,360	117,964	287,744	3,529,543	31,963,770	
Excess (Deficiency) of Revenues Over (Under) Expenditures															
Fund Balance, July 1															
Fund Balance, June 30															

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2022

	SUB-TOTAL BROUGHT FORWARD	CRRSA ESSER II	CRRSA ACCELERATED LEARNING	CRRSA MENTAL HEALTH	ASCERS	ARP ESSER	ARP HOMELESS	PRESCHOOL EDUCATION AID	NON-PUBLIC STEM	COMPLD	CHAPTER 192-NON-PUBLIC AUXILIARY SERVICES		SUB-TOTAL
											ESL	TRANSPORTATION	
Revenues:													
State Sources	\$ 31,963,770	\$ 41,341,213	\$ 960,242	\$ 14,000	\$ 438,545	\$ 41,980,184	\$ 304,340	\$ 3,196,306	\$ 29,542	\$ 24,797,192	\$ 1,527,509	\$ 428,642	\$ 29,975,991
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-	117,002,294
Local Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 31,963,770	\$ 41,341,213	\$ 960,242	\$ 14,000	\$ 438,545	\$ 41,980,184	\$ 304,340	\$ 3,196,306	\$ 29,542	\$ 24,797,192	\$ 1,527,509	\$ 428,642	\$ 146,981,485
Expenditures:													
Instruction:													
Salaries of Teachers	\$ 29,540	\$ 265,574	\$ 664,170	\$ -	\$ -	\$ 6,838,086	\$ -	\$ 1,451,177	\$ 27,443	\$ -	\$ -	\$ -	\$ 9,275,990
Other Salaries for Instruction	10,204,318	6,750,000	-	-	-	6,750	-	437,937	-	-	-	-	437,937
Purchased Professional Services	1,109,396	6,946,719	10,850	-	438,545	6,946,719	-	1,968	-	-	-	-	10,217,818
Other Purchased Services	1,197,235	1,738,721	50,150	-	-	1,738,721	-	2,822	-	-	-	-	15,484,197
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	4,794,721
Other Objects	297	-	-	-	-	-	-	-	-	-	-	-	297
Total Instruction	12,540,874	8,977,764	725,170	-	438,545	15,550,276	-	1,918,904	27,443	-	-	-	40,178,976
Support Services:													
Salaries of Program Directors	1,219,535	2,338,902	129,560	-	-	2,317,179	-	1,800	-	395,720	-	-	6,390,896
Salaries of Other Professional Staff	61,870	-	-	-	-	-	-	1,800	-	-	-	-	63,670
Personal Services-Employee Benefits	1,560,854	159,054	60,720	-	-	159,054	-	1,188,548	2,099	172,618	-	-	3,302,947
Purchased Professional Services	12,081,605	361,244	15,075	14,000	-	361,243	-	24,173,284	-	24,173,284	1,527,509	72,650	38,606,610
Other Purchased Services	430,079	26,257,435	-	-	-	20,320,822	-	44,884	-	44,884	-	29,412	47,302,632
Supplies & Materials	833,028	353,625	-	-	-	353,625	-	68,250	-	10,686	-	38,446	1,687,600
Indirect Costs	1,529,933	2,903,189	29,717	-	-	2,977,983	304,340	-	-	-	-	-	7,685,164
Total Support Services	17,716,904	32,363,449	235,072	14,000	-	26,429,908	304,340	1,258,598	2,099	24,797,192	1,527,509	360,508	105,009,579
Facilities Acquisition & Construction Services:													
Noninstructional Equipment	-	-	-	-	-	-	-	18,804	-	-	-	68,134	86,938
Instructional Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction Services	-	-	-	-	-	-	-	18,804	-	-	-	68,134	86,938
Other Financing Uses:													
Contrib. to Whole School Reform - General Fund	(1,705,992)	-	-	-	-	-	-	-	-	-	-	-	(1,705,992)
Total Other Financing Uses	(1,705,992)	-	-	-	-	-	-	-	-	-	-	-	(1,705,992)
Total Expenditures	\$ 31,963,770	\$ 41,341,213	\$ 960,242	\$ 14,000	\$ 438,545	\$ 41,980,184	\$ 304,340	\$ 3,196,306	\$ 29,542	\$ 24,797,192	\$ 1,527,509	\$ 428,642	\$ 146,981,485
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-	-	-	-	-	-	-	-	-

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2022

	NON-PUBLIC AID				CHAPTER 193 - NON-PUBLIC HANDICAPPED SERVICES				PARENT RESOURCE CENTER/COLLEGE APPLICATION TRUST	STUDENT ACTIVITIES	SUB-TOTAL									
	TEXTBOOK	TECHNOLOGY	NURSING	SECURITY	SUPPLEMENTAL INSTRUCTION	EXAM AND CLASSIFICATION	CORRECTIVE SPEECH	SCHOLARSHIP												
Revenues:																				
State Sources	29,979,191	\$	2,137,714	\$	1,456,522	\$	2,919,546	\$	6,722,735	\$	878,782	\$	2,473,323	\$	-	\$	-	\$	49,976,932	
Federal Sources	117,002,294																		117,002,294	
Local Sources																			191,399	
Total Revenues	146,981,485	\$	2,137,714	\$	1,456,522	\$	2,919,546	\$	6,722,735	\$	878,782	\$	2,473,323	\$	29	\$	191,399	\$	167,170,833	
Expenditures:																				
Instruction:																				
Salaries of Teachers	9,275,990	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	9,275,990	
Other Salaries for Instruction	457,337																		457,337	
Purchased Professional Services	10,718,179																		10,718,179	
Other Purchased Services	15,454,097																		15,454,097	
Grants	6,643,171																		6,643,171	
Textbooks	4,792,737		2,137,714		1,250,128														6,042,868	
Other Objects	297																		2,137,714	
Total Instruction	40,178,976		2,137,714		1,250,128														43,566,818	
Support Services:																				
Salaries of Program Directors	6,390,896																		6,390,896	
Salaries of Other Professional Staff	63,670																		63,670	
Personal Services-Employee Benefits	3,302,947																		3,302,947	
Purchased Professional Services	38,606,610				12,360		2,646,051		1,741,314		878,782		3,367,081						47,252,198	
Other Purchased Services	47,302,632				136,697		1,069,186		38,438				2,473,323						51,020,276	
Supplies & Materials	1,657,660				7,203		273,495		2,608,713										4,547,071	
Indirect Costs	7,685,164								454,173										7,685,164	
Other Objects	-																		454,173	
Student Activity	-																		195,567	
Scholarship	-												18,326						18,326	
Total Support Services	105,095,579				156,260		2,919,546		5,873,386		878,782		2,473,323						120,933,888	
Facilities Acquisition & Construction Services:																				
Noninstructional Equipment	86,938				27,006				849,349											963,293
Instructional Equipment	-				23,128															23,128
Total Facilities Acquisition & Construction Services	86,938				50,134				849,349											986,421
Other Financing Uses:																				
Contrib. to Whole-School Reform - General Fund	(1,705,992)																			(1,705,992)
Total Other Financing Uses	(1,705,992)																			(1,705,992)
Total Expenditures	146,981,485		2,137,714		1,456,522		2,919,546		6,722,735		878,782		2,473,323						167,195,119	
Excess (Deficiency) of Revenues Over (Under) Expenditures	-		-		-		-		-		-		-						(22,286)	
Fund Balance, July 1	-		-		-		-		-		-		-						175,053	
Fund Balance, June 30	-		-		-		-		-		-		-						360,847	

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2022**

	SUB-TOTAL BROUGHT FORWARD	SDA EMERGENCY AND CAPITAL MAINTENANCE	PRESCHOOL SEC COMPLIANCE	MUNICIPAL GRANTS		GRAND TOTALS
				MUNICIPAL TRANSPORTATION	AFTER SCHOOL CARE	
Revenues:						
State Sources	\$ 49,976,932	\$ 124,456	\$ 3,885	\$ -	\$ -	\$ 50,105,273
Federal Sources	117,002,294	-	-	-	-	117,002,294
Local Sources	191,607	-	-	1,200,000	21,225	1,412,832
Total Revenues	\$ 167,170,833	\$ 124,456	\$ 3,885	\$ 1,200,000	\$ 21,225	\$ 168,520,399
Expenditures:						
Instruction:						
Salaries of Teachers	\$ 9,275,990	\$ -	\$ -	\$ -	\$ -	\$ 9,275,990
Other Salaries for Instruction	437,937	-	-	-	-	437,937
Purchased Professional Services	10,217,818	-	-	1,200,000	-	11,417,818
Other Purchased Services	15,454,197	-	-	-	21,225	15,475,422
General Supplies	6,042,865	-	-	-	-	6,042,865
Textbooks	2,137,714	-	-	-	-	2,137,714
Other Objects	297	-	-	-	-	297
Total Instruction	43,566,818	-	-	1,200,000	21,225	44,788,043
Support Services:						
Salaries of Program Directors	6,390,896	-	-	-	-	6,390,896
Salaries of Other Professional Staff	63,670	-	-	-	-	63,670
Personal Services-Employee Benefits	3,302,947	-	-	-	-	3,302,947
Purchased Professional Services	47,252,198	-	-	-	-	47,252,198
Other Purchased Services	51,020,276	-	-	-	-	51,020,276
Supplies & Materials	4,547,071	-	3,885	-	-	4,550,956
Indirect Costs	7,685,164	-	-	-	-	7,685,164
Other Objects	454,173	-	-	-	-	454,173
Student Activity	195,567	-	-	-	-	195,567
Scholarship	18,326	-	-	-	-	18,326
Total Support Services	120,933,888	-	3,885	-	-	120,937,773
Facilities Acquisition & Construction Services:						
Non-Instructional Equipment	963,293	124,456	-	-	-	1,087,749
Instructional Equipment	23,128	-	-	-	-	23,128
Total Facilities Acquisition & Construction Services	986,421	124,456	-	-	-	1,110,877
Other Financing Uses:						
Contrib. to Whole School Reform - General Fund	(1,705,992)	-	-	-	-	(1,705,992)
Total Other Financing Uses	(1,705,992)	-	-	-	-	(1,705,992)
Total Expenditures	167,193,119	124,456	3,885	1,200,000	21,225	168,542,685
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,286)	-	-	-	-	(22,286)
Fund Balance, July 1	383,133	-	-	-	-	383,133
Fund Balance, June 30	\$ 360,847	\$ -	\$ -	\$ -	\$ -	\$ 360,847

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2022**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 1,560,851	\$ 1,451,177	\$ 109,674
Other Salaries for Instruction	510,416	437,937	72,479
Other Purchased Services	124,723	29,790	94,933
	<hr/>	<hr/>	<hr/>
Total Instruction	2,195,990	1,918,904	277,087
	<hr/>	<hr/>	<hr/>
Support Services:			
Other Salaries	1,800	1,800	-
Personal Services - Employee Benefits	1,565,413	1,188,548	376,865
Supplies and Materials	68,250	68,250	-
	<hr/>	<hr/>	<hr/>
Total Support Services	1,635,463	1,258,598	376,865
	<hr/>	<hr/>	<hr/>
Facilities Acquisition & Construction Services:			
Noninstructional Equipment	21,840	18,804	3,036
	<hr/>	<hr/>	<hr/>
Total Facilities Acquisition & Construction Services	21,840	18,804	3,036
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 3,853,293</u>	<u>\$ 3,196,306</u>	<u>\$ 656,988</u>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2021-2022 Preschool Education Aid Allocation	\$ 3,040,830
Add: Actual Preschool Education Aid Carryover (June 30, 2021)	<u>418,393</u>
Total Preschool Education Aid Funds Available for 2020-2021 Budget	3,459,223
Less: 2021-2022 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<u>(3,853,293)</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2020	(394,070)
Add: June 30, 2020 Unexpended Preschool Education Aid Funds	<u>656,988</u>
2021-2022 Carryover - Preschool Education Aid Funds	<u>\$ 262,917</u>
2021-2022 Preschool Education Aid Funds Carryover Budgeted in 2022-2023	<u>\$ 330,802</u>

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F. Capital Projects Fund

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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 2022**

PROJECT TITLE/ISSUE	ORIGINAL APPROPRIATIONS	EXPENDITURES TO DATE		UNEXPENDED BALANCE JUNE 30, 2022
		PRIOR YEARS	CURRENT YEAR	
2013 Lease Purchase: Unallocated	\$ 209,881	\$ 180,554	\$ -	\$ 29,327
2020 Lease Purchase: Modular Classrooms	2,398,000	2,201,000	186,800	10,200
Lease Purchase Total	<u>\$ 2,607,881</u>	<u>\$ 2,381,554</u>	<u>\$ 186,800</u>	<u>\$ 39,527</u>

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

Revenues & Other Financing Sources:	
Lease Purchase Proceeds	\$ 184,000
Interest on Investments	70
Total Revenues	<u>184,070</u>
Expenditures & Other Financing Uses:	
Construction Services	<u>186,800</u>
Total Expenditures	<u>186,800</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,730)
Fund Balance - Beginning	<u>42,257</u>
Fund Balance - Ending	<u><u>\$ 39,527</u></u>

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
2020 MODULAR CLASSROOMS - VARIOUS CAPITAL IMPROVEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Lease Purchase Proceeds	\$ 2,214,000	\$ 184,000	\$ 2,398,000	\$ 2,398,000
Total Revenues	2,214,000	184,070	2,398,000	2,398,000
Expenditures & Other Financing Uses:				
Capital Outlay				
Construction Services	2,201,000	186,800	2,387,800	2,398,000
Total Expenditures	2,201,000	186,800	2,387,800	2,398,000
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 13,000	\$ (2,730)	\$ 10,200	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	N/A
Grant Date	N/A
Bond Issue Date	8/13/2020
Bonds Authorized	2,214,000
Bonds Issued	2,214,000
Original Authorized Cost	2,214,000
Revised Authorized Cost	2,398,000
Percentage Decrease Over Original Authorized Cost	0.00%
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	2022-2023
Revised Target Completion Date	

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G. Proprietary Funds

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Enterprise Funds

(See Exhibits B-4 through B-6)

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Internal Service Funds

Not Applicable

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H. Fiduciary Fund
Not Applicable

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I. Long-Term Debt

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**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
LONG-TERM DEBT
STATEMENT OF SERIAL BONDS PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date</u>	<u>Maturities Amount</u>	<u>Interest Rate</u>	<u>Retired</u>	<u>June 30, 2022</u>
2015 Referendum	2/17/2015	\$ 34,695,000	9/15/2022	1,590,000	2.75%	\$ 27,925,000	\$ 26,400,000
			9/15/2023	1,650,000	3.00%		
			9/15/2024	1,725,000	3.00%		
			9/15/2025	1,785,000	3.00%		
			9/15/2026	1,850,000	3.00%		
			9/15/2027	1,925,000	3.00%		
			9/15/2028	2,015,000	3.00%		
			9/15/2029	2,100,000	3.00%		
			9/15/2030	2,175,000	3.00%		
			9/15/2031	2,270,000	3.00%		
			9/15/2032	2,365,000	3.00%		
			9/15/2033	2,450,000	3.00%		
			9/15/2034	2,500,000	3.00%		
						<u>\$ 27,925,000</u>	<u>\$ 26,400,000</u>

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF OBLIGATIONS UNDER LEASES AND FINANCED PURCHASES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Description</u>	<u>Date of Lease</u>	<u>Term of Lease (in Months)</u>	<u>Amount of Original Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2022</u>
<i>FINANCED PURCHASES</i>									
School Buses	6/15/2016	84	\$ 2,124,294	\$ 234,803	\$ 677,325	\$ -	\$ 677,325	\$ -	-
School Buses	6/15/2017	60	476,248	30,437	98,395	-	98,395	-	-
School Buses	12/1/2017	60	493,297	46,039	205,536	-	205,536	-	-
Modular Classrooms	8/13/2020	60	2,214,000	207,510	1,792,476	-	427,301	-	1,365,175
					\$ 2,773,732	\$ -	\$ 1,408,557	\$ -	1,365,175
<i>LEASE OBLIGATIONS</i>									
Copiers	12/16/2020	60	\$ 97,110	\$ 18,033	\$ 85,208	\$ -	\$ 19,422	\$ -	65,786
					\$ 85,208	\$ -	\$ 19,422	\$ -	65,786

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	JUNE 30, 2022				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 1,659,995	\$ -	\$ 1,659,995	\$ 1,659,995	\$ -
State Sources:					
Debt Service Aid - Type II	671,793	-	671,793	671,793	-
Total Revenues	2,331,788	-	2,331,788	2,331,788	-
EXPENDITURES:					
Regular Debt Service:					
Interest on Debt	808,994	-	808,994	808,994	-
Redemption of Principal	1,525,000	-	1,525,000	1,525,000	-
Total Regular Debt Service	2,333,994	-	2,333,994	2,333,994	-
Total Expenditures	2,333,994	-	2,333,994	2,333,994	-
Total Outflows	2,333,994	-	2,333,994	2,333,994	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	(2,206)	-	(2,206)	(2,206)	-
Fund Balance, July 1	2,428	-	2,428	2,428	-
Fund Balance, June 30	\$ 222	\$ -	\$ 222	\$ 222	\$ -

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STATISTICAL SECTION (Unaudited)

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

	FISCAL YEAR ENDING JUNE 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
Net Investment in Capital Assets	\$ 11,887,331	\$ 6,819,662	\$ 9,469,641	\$ 10,215,289	\$ 10,215,289	\$ 11,619,710	\$ 10,770,458	\$ 11,469,917	\$ 13,072,369	\$ 12,022,392
Restricted	16,813,486	2,656,395	1,085,705	1,224,735	137,178	1	1	874,494	910,733	4,123,316
Unrestricted	(105,667,779)	(127,481,924)	(93,253,360)	(67,046,874)	(57,339,083)	(47,117,913)	(39,836,847)	(36,007,783)	(35,682,116)	(11,913,721)
Total Governmental Activities										
Net Position	\$ (76,966,962)	\$ (118,005,867)	\$ (82,698,014)	\$ (55,606,850)	\$ (46,986,616)	\$ (35,498,202)	\$ (29,066,388)	\$ (23,663,372)	\$ (21,699,014)	\$ 4,231,987
Business-Type Activities										
Net Investment in Capital Assets	\$ 1,364,738	\$ 1,383,317.00	\$ 1,430,257	\$ 1,477,197	\$ 1,024,179	\$ 685,681	\$ 547,223	\$ 537,704	\$ 237,632	\$ 397,052
Unrestricted	6,497,208	3,900,090.00	1,478,490	1,533,866	2,165,293	2,619,983	2,529,455	2,549,599	2,917,582	1,075,278
Total Business-Type Activities										
Net Position	\$ 7,861,946	\$ 5,283,407	\$ 2,908,747	\$ 3,011,063	\$ 3,189,472	\$ 3,305,664	\$ 3,076,678	\$ 3,087,303	\$ 3,155,214	\$ 1,472,330
Government-Wide										
Net Investment in Capital Assets	\$ 13,252,069	\$ 8,202,979	\$ 10,899,898	\$ 11,692,486	\$ 11,239,468	\$ 12,305,391	\$ 11,317,681	\$ 12,007,621	\$ 13,310,001	\$ 12,419,444
Restricted	16,813,486	2,656,395	1,085,705	1,224,735	137,178	1	1	874,494	910,733	4,123,316
Unrestricted	(99,170,571)	(123,581,834)	(91,774,870)	(65,513,008)	(55,173,790)	(44,497,930)	(37,307,392)	(33,458,184)	(32,764,534)	(10,838,443)
Total District Net Position										
	\$ (69,105,016)	\$ (112,722,460)	\$ (79,789,267)	\$ (52,595,787)	\$ (43,797,144)	\$ (32,192,538)	\$ (25,989,710)	\$ (20,576,069)	\$ (18,543,800)	\$ 5,704,317

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

	FISCAL YEAR ENDING JUNE 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 61,125,451	\$ 45,395,991	\$ 36,700,347	\$ 36,453,616	\$ 35,665,423	\$ 49,774,796	\$ 40,225,349	\$ 31,984,035	\$ 35,477,157	\$ 34,508,655
Special Education	9,446,458	10,140,056	10,090,254	8,550,050	7,726,819	44,558,540	37,683,700	38,847,354	32,723,399	30,646,304
Other Special Education	2,681,052	4,204,235	4,254,260	3,998,163	3,970,450	11,774,822	10,162,063	11,797,288	5,658,237	6,064,313
School Sponsored Activities/Athletics	-	-	-	-	-	1,588,104	1,606,735	1,376,304	1,399,341	1,195,455
Other Instruction	302,241	2,896,927	2,900,144	2,270,936	1,561,720	-	-	-	-	-
Support Services:										
Tuition	51,035,641	48,755,738	39,168,112	37,638,604	33,313,940	-	-	-	-	-
Attendance	10,907	329,683	256,726	240,722	251,113	-	-	-	-	-
Health Services	555,972	515,994	545,298	478,809	493,568	-	-	-	-	-
Student & Instruction Related Services	131,464,869	69,773,276	48,258,618	57,291,745	50,991,935	53,439,607	51,684,343	45,616,152	49,368,421	46,725,353
Educational Media Services/										
School Library	438,057	514,291	422,612	447,992	408,126	-	-	-	-	-
General Administrative Services	3,014,457	3,531,057	3,602,211	3,237,629	3,040,974	3,261,815	2,632,224	3,232,042	2,590,492	2,169,366
School Administrative Services	2,755,357	4,422,384	3,369,507	1,824,721	1,956,079	6,057,411	5,523,041	4,440,359	3,797,677	3,766,792
Central Services	237,548	1,556,338	1,356,544	1,267,876	1,097,391	2,970,516	2,550,977	2,392,174	2,069,456	1,765,810
Administrative Information Technology	85,289	1,054,140	934,697	1,036,483	877,571	-	-	-	-	-
Plant Operations & Maintenance	1,315,721	10,785,958	8,111,170	7,811,566	7,116,470	9,560,255	8,217,595	6,409,213	7,376,514	6,786,985
Pupil Transportation	3,756,559	33,721,924	31,997,004	32,112,508	30,003,240	29,373,313	27,225,354	23,926,991	22,160,268	20,316,662
Unallocated Benefits	34,968,922	56,583,940	49,104,652	51,963,516	57,310,356	-	-	-	-	-
Transfer to Charter School	-	5,815,692	4,715,607	3,222,884	2,118,057	-	-	-	-	-
Interest on Long-Term Debt	731,009	789,059	824,421	861,116	911,533	1,152,780	1,094,793	295,818	103,829	54,973
Unallocated Depreciation and Amortization	2,184,413	2,331,831	2,331,831	2,665,586	3,878,166	862,105	703,668	580,484	773,373	773,373
Total Governmental Activities Expenses	306,109,923	303,118,514	248,944,015	253,374,522	242,692,931	214,374,064	189,309,842	170,898,214	163,498,164	154,774,041
Business-Type Activities:										
Food Service	8,103,476	19,618,230	7,198,418	5,600,968	5,394,935	5,193,423	5,221,912	5,112,822	3,680,840	3,250,287
Community School	-	-	-	-	-	-	-	-	18	205
Total Business-Type Activities Expense	8,103,476	19,618,230	7,198,418	5,600,968	5,394,935	5,193,423	5,221,912	5,112,822	3,680,858	3,250,492
Total District Expenses	\$ 314,213,399	\$ 322,736,744	\$ 256,142,433	\$ 258,975,490	\$ 248,087,866	\$ 219,567,487	\$ 194,531,754	\$ 176,011,036	\$ 167,179,022	\$ 158,024,533

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

	FISCAL YEAR ENDING JUNE 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Program Revenues:										
Governmental Activities:										
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,619	\$ 93,062
Operating Grants & Contributions	186,184,187	108,458,408	75,349,472	89,029,647	88,689,159	94,961,199	74,320,059	66,119,440	62,666,142	61,149,101
Capital Grants & Contributions	-	-	-	-	-	164,625	52,277	628,057	840,909	649,855
Total Governmental Activities Program Revenues	186,184,187	108,458,408	75,349,472	89,029,647	88,689,159	94,961,199	74,320,059	66,119,440	62,717,761	61,242,163
Business-Type Activities:										
Charges for Services:										
Food Service	411,324	274,684	514,082	585,524	469,306	376,242	324,594	465,169	562,259	426,725
Operating Grants & Contributions	10,270,691	21,718,206	6,582,020	4,837,035	4,809,437	5,039,663	4,885,735	4,578,882	3,753,537	3,532,551
Total Business Type Activities Program Revenues	10,682,015	21,992,890	7,096,102	5,422,559	5,278,743	5,415,905	5,210,329	5,044,051	4,318,470	3,959,276
Total District Program Revenues	\$ 196,866,202	\$ 130,451,298	\$ 82,445,574	\$ 94,452,206	\$ 93,967,902	\$ 100,377,104	\$ 79,530,388	\$ 71,163,491	\$ 67,036,231	\$ 65,201,439
Net (Expense)/Revenue:										
Governmental Activities	\$ (119,925,736)	\$ (194,660,106)	\$ (173,594,543)	\$ (164,344,875)	\$ (154,003,772)	\$ (119,248,240)	\$ (114,937,506)	\$ (104,150,717)	\$ (99,939,494)	\$ (92,882,023)
Business-Type Activities	2,578,539	2,374,660	(102,316)	(178,409)	(116,192)	222,482	(11,583)	(68,771)	637,612	708,784
Total District-Wide Net Expense	\$ (117,347,197)	\$ (192,285,446)	\$ (173,696,859)	\$ (164,523,284)	\$ (154,119,964)	\$ (119,025,758)	\$ (114,949,089)	\$ (104,219,488)	\$ (99,301,882)	\$ (92,173,239)
General Revenues & Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for										
General Purposes, Net	\$ 109,648,164	\$ 107,522,840	\$ 104,466,997	\$ 102,449,414	\$ 98,574,272	\$ 94,088,028	\$ 90,350,168	\$ 84,693,837	\$ 77,097,641	\$ 70,630,210
Taxes Levied for Debt Service	-	-	-	-	-	1,286,269	543,639	207,260	217,615	1,615,847
Federal & State Aid - Unrestricted	48,044,664	49,005,722	38,557,229	49,465,899	39,066,868	15,313,946	15,401,026	15,354,175	15,268,983	14,970,375
Federal & State Aid - Restricted	-	-	-	-	-	534,576	15,648	18,225	18,225	18,225
Federal Grants for School Based Budgets	-	-	-	-	-	2,601,215	1,656,635	-	-	-
Unrestricted Interest Earnings	-	-	-	-	-	69,231	82,102	73,203	30,825	26,862
Miscellaneous Income	3,362,015	6,045,997	3,479,153	5,362,048	4,874,218	1,372,306	1,485,272	1,839,659	1,161,896	197,576
Special Items:										
Transfers	-	-	-	-	-	-	-	-	(1,176,774)	1,200,000
Loss on Disposal of Capital Assets	(6,965)	(3,668,432)	-	(1,552,720)	-	-	-	-	-	-
Total Governmental Activities	\$ 161,047,878	\$ 158,906,127	\$ 146,503,379	\$ 155,724,641	\$ 142,515,358	\$ 115,265,571	\$ 109,534,490	\$ 99,000,754	\$ 92,618,411	\$ 88,659,095

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

	FISCAL YEAR ENDING JUNE 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Business-Type Activities:										
Unrestricted Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,504	\$ 958	\$ 860	\$ 899	\$ 2,184
Transfers	-	-	-	-	-	-	-	-	1,176,774	(1,200,000)
Total Business-Type Activities	-	-	-	-	-	6,504	958	860	1,177,673	(1,197,816)
Total District-Wide	<u>\$ 161,047,878</u>	<u>\$ 158,906,127</u>	<u>\$ 146,503,379</u>	<u>\$ 155,724,641</u>	<u>\$ 142,515,358</u>	<u>\$ 115,272,075</u>	<u>\$ 109,535,448</u>	<u>\$ 99,001,614</u>	<u>\$ 93,796,084</u>	<u>\$ 87,461,279</u>
Change in Net Position:										
Governmental Activities	\$ 41,122,142	\$ (35,753,979)	\$ (27,091,164)	\$ (8,620,234)	\$ (11,488,414)	\$ (3,982,669)	\$ (5,403,016)	\$ (5,149,963)	\$ (7,321,083)	\$ (4,222,928)
Business-Type Activities	2,578,539	2,374,660	(102,316)	(178,409)	(116,192)	228,986	(10,625)	(67,911)	1,815,285	(489,032)
Total District	<u>\$ 43,700,681</u>	<u>\$ (33,379,319)</u>	<u>\$ (27,193,480)</u>	<u>\$ (8,798,643)</u>	<u>\$ (11,604,606)</u>	<u>\$ (3,753,683)</u>	<u>\$ (5,413,641)</u>	<u>\$ (5,217,874)</u>	<u>\$ (5,505,798)</u>	<u>\$ (4,711,960)</u>

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

	FISCAL YEAR ENDING JUNE 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,741,177	\$ -	\$ -
Committed	-	-	-	-	-	476,248	2,124,294	-	-	-
Restricted	16,412,889	9,768,003	5,599,047	2,397,069	-	-	-	-	-	698,252
Assigned	24,139,984	10,338,402	8,400,561	101,080	960,319	374,546	908,484	-	100,462	326,488
Unassigned	10,810,983	12,200,982	4,855,128	5,215,785	(11,074,154)	(11,163,135)	(17,362,880)	(14,700,589)	(12,002,925)	(4,165,721)
Total General Fund	\$ 51,363,856	\$ 32,307,387	\$ 18,854,736	\$ 7,713,934	\$ (10,113,835)	\$ (10,312,341)	\$ (14,330,102)	\$ (12,959,412)	\$ (11,902,463)	\$ (3,140,981)
All Other Governmental Funds:										
Assigned	\$ -	\$ -	\$ 42,250	\$ 15,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	400,597	575,218	55,847	103,550	137,178	1,196,336	10,173,759	26,819,497	910,733	4,123,316
Unassigned	-	-	-	(198,199)	(3,185,605)	(3,185,605)	(3,185,605)	(3,285,255)	(3,313,390)	(228,210)
Total All Other Governmental Funds	\$ 400,597	\$ 575,218	\$ 98,097	\$ (78,949)	\$ (3,048,427)	\$ (1,989,269)	\$ 6,988,154	\$ 23,534,242	\$ (2,402,657)	\$ 3,895,106

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Tax Levy	\$ 109,648,164	\$ 107,522,840	\$ 104,466,997	\$ 102,449,414	\$ 98,574,272	\$ 95,374,297	\$ 90,893,807	\$ 84,901,097	\$ 77,315,256	\$ 72,246,057
Tuition Charges	225,415	115,858	53,405	23,899	-	-	-	-	51,619	93,062
Unrestricted Miscellaneous Revenues	2,772,659	5,921,493	3,111,184	4,974,086	4,874,218	3,473,759	2,572,237	1,925,251	1,192,721	224,438
Federal Sources	118,179,179	41,105,069	24,735,267	32,472,205	30,058,476	28,787,734	22,822,594	19,220,615	22,666,199	22,151,571
State Sources	116,269,855	103,463,197	82,687,894	94,998,161	78,376,496	68,509,588	58,132,363	57,130,959	56,128,060	54,635,985
Total Revenue	347,095,272	258,128,457	215,054,747	234,917,765	211,883,462	196,145,378	174,421,001	163,177,922	157,353,855	149,351,113
Expenditures:										
Instruction:										
Regular Instruction	61,125,451	45,395,991	36,700,347	36,453,616	35,665,423	43,413,397	35,988,819	29,266,699	35,683,752	34,181,671
Special Education Instruction	9,446,458	10,140,056	10,090,254	8,550,050	7,726,819	42,121,812	36,252,727	38,032,953	32,817,339	30,537,677
Other Special Instruction	2,681,052	4,204,235	4,254,260	3,998,163	3,970,450	9,847,109	9,086,343	11,115,694	5,718,477	5,993,143
Other Instruction	302,241	2,896,927	2,900,144	2,270,936	1,561,720	1,415,714	1,541,074	1,381,136	1,410,891	1,182,770
Support Services:										
Tuition	51,035,641	48,755,738	39,168,112	37,638,604	33,313,940	-	-	-	-	-
Attendance	10,907	329,683	256,726	240,722	251,113	-	-	-	-	-
Health Services	555,972	515,994	545,298	478,809	493,568	-	-	-	-	-
Services	131,464,869	69,773,276	48,258,618	57,291,745	50,991,935	50,025,039	49,641,693	44,354,908	49,489,601	46,597,487
Educational Media Services/ School Library	438,057	514,291	422,612	447,992	408,126	-	-	-	-	-
Other Administrative Services	15,845,012	12,555,056	3,014,427	4,046,087	1,956,079	5,608,548	4,835,729	4,487,295	4,649,364	3,876,377
School Administrative Services	3,014,457	3,531,057	3,602,211	3,237,629	3,040,974	4,988,322	4,889,223	4,117,425	3,756,320	3,638,398
Central Services	237,548	1,556,338	1,356,544	1,267,876	1,097,391	-	-	-	-	-
Administrative Information Technology	85,289	1,054,140	934,697	1,036,483	877,571	-	-	-	-	-
Plant Operations & Maintenance	3,332,692	10,785,958	8,111,170	7,811,566	7,116,470	9,230,501	8,037,819	6,324,001	6,828,485	6,640,966
Pupil Transportation	5,184,538	34,719,706	32,555,800	32,808,113	30,799,400	28,797,644	27,156,552	23,931,396	22,590,184	20,312,121
Unallocated Benefits	18,181,677	27,645,900	27,187,347	27,359,331	24,978,773	-	-	-	-	-
On-Behalf TPAF Pension and Social Security Contributions	21,006,395	15,837,948	12,496,136	11,734,953	10,398,267	-	-	-	-	-

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenditures (continued):										
Capital Outlay	2,331,139	4,255,305	1,224,737	1,555,838	2,729,487	11,877,356	16,330,062	4,373,366	4,461,820	3,142,878
Debt Service:										
Principal	1,525,000	1,470,000	1,400,000	1,350,000	1,300,000	2,902,800	478,375	5,304,026	973,297	226,676
Interest & Other Charges	809,570	855,877	890,278	928,153	964,526	1,043,229	1,122,476	1,110,838	95,391	59,763
Total Expenditures	328,613,965	296,793,476	235,369,718	240,506,666	219,642,032	211,271,471	195,360,892	173,799,737	168,474,921	156,389,927
Excess (Deficiency) of Revenues Over/(Under) Expenditures	18,481,307	(38,665,019)	(20,314,971)	(5,588,901)	(7,758,570)	(15,126,093)	(20,939,891)	(10,621,815)	(11,121,066)	(7,038,814)
Other Financing Sources/(Uses):										
Bond Proceeds (Incl. Premium)	184,000	2,214,000	-	-	493,297	476,248	3,023,113	35,501,765	-	-
Capital Leases (Non-Budgeted)	-	54,541,711	36,033,862	28,182,090	8,522,678	5,640,183	-	-	424,200	5,745,000
State Aid Advance Loan	-	8,646	314,564	364,063	-	-	-	-	-	-
Cancellation of Accounts Payable	363,941	(5,815,692)	(4,715,607)	(3,222,884)	(2,118,057)	-	-	-	-	-
Transfer to Charter Schools	-	-	-	-	-	-	-	-	(3,185,605)	-
Disallowed Federal Grant Costs	-	-	-	-	-	-	-	-	(1,176,774)	1,200,000
Operating Transfers	-	-	-	-	-	-	-	-	-	-
Sale of Assets	-	1,200,000	-	1,062,879	-	-	-	-	-	-
Transfers Out	(1,705,992)	(2,150,631)	(2,245,124)	(5,801,158)	-	-	-	-	-	-
Transfers In	1,705,992	2,150,631	2,245,124	5,801,158	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	547,941	52,148,665	31,632,819	26,386,148	6,897,918	6,116,431	3,023,113	35,501,765	(3,938,179)	6,945,000
Net Change in Fund Balances	\$ 19,029,248	\$ 13,483,646	\$ 11,317,848	\$ 20,797,247	\$ (860,652)	\$ (9,009,662)	\$ (17,916,778)	\$ 24,879,950	\$ (15,059,245)	\$ (93,814)
Debt Service as a Percentage of Noncapital Expenditures	0.72%	0.98%	0.97%	0.95%	1.81%	0.81%	3.49%	0.65%	0.18%	0.64%

Source: District records

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

FISCAL YEAR ENDING JUNE 30,	INTEREST EARNED	TUITION	SALE OF ASSETS	TEXTBOOK SALES & RENTALS	INSURANCE/ OTHER REFUNDS	FACILITY RENTAL	E-RATE	CANCELLED PRIOR YEAR PAYABLE	INDIRECT COSTS	MUNICIPAL CONTRIBUTION	LSTA CREDIT	MISC.	TOTAL
2022	\$ -	\$ 220,073	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ 662,143	\$ -	\$ -	\$ 702,773	\$ 1,585,689
2021	-	36,279	-	-	-	700	-	-	2,180,649	-	-	37,272	2,254,900
2020	362,403	28,791	-	-	348	10,694	161,548	-	572,233	-	-	190,214	1,326,231
2019	297,015	23,899	-	-	187,547	-	-	-	581,675	-	-	360,183	1,450,319
2018	131,591	-	-	-	350,088	-	-	-	509,277	-	-	743,307	1,734,263
2017	51,757	-	-	-	133,745	9,000	244,783	551,511	370,622	-	361,598	62,645	1,785,661
2016	33,578	-	-	-	117,013	17,834	178,090	52,678	966,712	1,000,000	-	152,945	2,518,850
2015	43,529	-	-	-	974,316	20,654	-	268,352	511,565	-	-	64,772	1,883,188
2014	30,825	51,619	-	-	710,734	3,964	-	-	-	-	-	447,198	1,244,340
2013	26,862	93,062	-	-	18,074	4,711	37,640	-	-	-	-	137,151	317,500

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

FISCAL YEAR ENDED JUNE 30,	VACANT LAND	RESIDENTIAL	FARM REG.	COMMERCIAL	INDUSTRIAL	APARTMENT	TOTAL ASSESSED VALUE	PUBLIC UTILITIES	NET VALUATION TAXABLE	ESTIMATED ACTUAL (COUNTY EQUALIZED) VALUE	TOTAL DIRECT SCHOOL TAX RATE
2022	\$ 472,195,700	\$ 7,965,092,400	\$ 2,426,900	\$ 1,122,310,600	\$ 745,318,200	\$ 437,354,500	\$ 10,744,698,300	\$ -	\$ 10,744,698,300	\$ 13,307,515,564	1.035
2021	483,841,700	7,711,983,100	2,482,300	1,083,423,200	750,948,000	427,349,500	10,460,027,800	-	10,460,027,800	12,238,815,668	1.048
2020	518,443,200	7,537,202,800	2,490,200	1,060,962,500	743,878,000	439,282,200	10,302,258,900	-	10,302,258,900	11,968,237,570	1.044
2019	525,368,200	7,331,539,200	3,165,400	1,048,665,700	749,650,200	429,181,000	10,087,569,700	-	10,087,569,700	10,959,984,463	1.036
2018	573,540,600	7,094,398,957	3,165,400	1,043,705,000	755,619,000	412,970,300	9,883,399,257	-	9,883,399,257	10,312,394,884	1.012
2017	561,132,800	6,875,176,623	4,331,400	1,051,798,750	722,859,700	412,008,622	9,627,307,895	-	9,627,307,895	9,470,843,507	1.004
2016	286,546,300	4,789,711,800	3,221,100	624,452,600	459,750,800	412,008,622	6,575,691,222	-	6,575,691,222	8,511,271,738	1.449
2015	256,079,600	4,625,968,400	3,716,700	630,153,600	470,101,100	285,946,300	6,271,965,700	-	6,271,965,700	7,742,833,837	1.403
2014	244,960,100	4,523,966,500	3,715,500	629,335,100	464,296,800	285,645,800	6,151,919,800	11,728,940	6,163,648,740	7,171,837,814	1.307
2013	235,722,600	4,648,485,100	4,128,400	611,549,700	477,750,200	276,114,903	6,253,750,903	11,813,766	6,265,564,669	7,482,887,100	1.190

Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when ordered by the County Board of Taxation

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

* Township underwent a revaluation in 2017.

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

FISCAL YEAR ENDED JUNE 30,	TOTAL DIRECT SCHOOL TAX RATE	OVERLAPPING RATES			TOTAL DIRECT AND OVERLAPPING TAX RATE
		FIRE DISTRICT	MUNICIPALITY	COUNTY	
2022	1.035	0.083	0.700	0.391	2.209
2021	1.048	0.067	0.690	0.461	2.266
2020	1.044	0.067	0.691	0.470	2.272
2019	1.036	0.062	0.640	0.445	2.183
2014	1.012	0.064	0.592	0.430	2.098
2017	1.004	0.049	0.592	0.407	2.052
2016	1.449	0.070	0.861	0.550	2.930
2015	1.403	0.058	0.861	0.513	2.835
2014	1.307	0.056	0.861	0.466	2.690
2013	1.190	0.044	0.783	0.452	2.469

Source: Municipal Tax Collector

* Township underwent a revaluation in 2017.

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

Taxpayer	2022		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
	Leisure Park Venture LTD	\$ 42,066,300	1
1900 Rt. 70 Associates LLC	35,000,000	2	0.33%
Harrogate Inc	36,447,500	3	0.35%
Lakewood Madison Plz LP	36,654,000	4	0.36%
New Hampshire Commons	31,393,900	5	0.32%
Lakewood Cogeneration LP	28,969,000	6	0.30%
Parkway Lodging Realty LLC	26,025,600	7	0.40%
Southgate At Lakewood Investments LLC	24,899,900	8	0.40%
Washington Square Investments LLC	23,474,900	9	0.38%
Crossroads Realty Group LLC	21,744,800	10	0.35%
Total	<u>\$ 306,675,900</u>		<u>3.58%</u>

Taxpayer	2013		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
	Harrogate Inc.	\$ 42,872,600	1
New Hampshire Ave Investments LLC	37,999,100	2	0.60%
1900 Rt. 70 Associates LLC	35,886,300	3	0.56%
Lakewood Plaza 9 Associates LP	28,513,900	4	0.45%
Leisure Park Venture Limited Partnership	26,931,900	5	0.42%
Woodlake Village LLC	26,324,100	8	0.41%
Lakewood Industrial Holdings LLC	22,198,300	7	0.35%
Lakewood Congregation, LP	20,921,000	9	0.33%
Lighthouse Washington square	18,999,800	6	0.30%
Excel Corporate Park	18,234,900	10	0.29%
Total	<u>\$ 278,881,900</u>		<u>4.38%</u>

Source: Municipal Tax Assessor

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

FISCAL YEAR ENDED JUNE 30,	TAXES LEVIED FOR THE FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS
		AMOUNT	PERCENTAGE OF LEVY	
2022	\$ 109,648,164	\$ 109,648,164	100.00%	N/A
2021	107,522,840	107,522,840	100.00%	N/A
2020	104,466,997	104,466,997	100.00%	N/A
2019	102,449,414	102,449,414	100.00%	N/A
2018	98,574,272	98,574,272	100.00%	N/A
2017	95,374,297	95,374,297	100.00%	N/A
2016	90,893,807	90,893,807	100.00%	N/A
2015	84,901,097	84,901,097	100.00%	N/A
2014	77,315,256	77,315,256	100.00%	N/A
2013	72,246,057	72,246,057	100.00%	N/A

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

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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**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30,	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES	TOTAL DISTRICT	POPULATION	PER CAPITA
	GENERAL OBLIGATION BONDS	OBLIGATIONS/ LEASE FINANCED PURCHASES	\$				
2022	\$ 26,400,000	\$ 1,430,961	\$ -	-	27,830,961	Not Available	Not Available
2021	27,925,000	2,773,732	-	-	30,698,732	Not Available	Not Available
2020	29,395,000	1,557,513	-	-	30,952,513	Not Available	Not Available
2019	30,795,000	2,116,309	-	-	32,911,309	Not Available	Not Available
2018	32,145,000	2,811,914	-	-	34,956,914	Not Available	Not Available
2017	33,445,000	3,114,777	-	-	36,559,777	102,682	356
2016	34,695,000	3,119,827	-	-	37,814,827	100,841	375
2015	34,904,000	352,926	-	-	35,256,926	99,222	355
2014	419,000	5,434,920	-	-	5,853,920	98,079	60
2013	629,000	5,763,117	-	-	6,392,117	96,454	66

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30,	GENERAL BONDED DEBT OUTSTANDING			LEASE OBLIGATIONS/ FINANCE PURCHASES	NET GENERAL BONDED DEBT OUTSTANDING	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PER CAPITA
	GENERAL OBLIGATION BONDS	DEDUCTIONS					
2022	\$ 26,400,000	\$ -	\$ 1,430,961	\$ 27,830,961	0.26%	Not Available	
2021	27,925,000	-	2,858,940	27,925,000	0.27%	Not Available	
2020	29,395,000	-	N/A	29,395,000	0.29%	Not Available	
2019	32,145,000	-	N/A	32,145,000	0.32%	Not Available	
2018	33,445,000	-	N/A	33,445,000	0.34%	326	
2017	34,695,000	-	N/A	34,695,000	0.36%	344	
2016	34,904,000	-	N/A	34,904,000	0.53%	352	
2015	419,000	-	N/A	419,000	0.01%	4	
2014	629,000	-	N/A	629,000	0.01%	6	
2013	839,000	-	N/A	839,000	0.01%	9	

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2022**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
Lakewood Township	\$ 62,529,438	100.00%	\$ 62,529,438
Ocean County	490,104,150	10.95%	<u>53,666,404</u>
Subtotal, Overlapping Debt			116,195,842
Lakewood Township School District Direct Debt			<u>26,400,000</u>
Total Direct & Overlapping Debt			<u><u>\$ 142,595,842</u></u>

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

Debt outstanding data provided by each governmental unit.

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

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

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

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

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt Limit	\$322,760,710	\$305,709,627	\$299,426,500	\$434,057,940	\$364,907,924	\$331,268,354	\$307,744,454	\$295,320,352	\$295,499,011	\$304,964,374
Total Net Debt Applicable to Limit	27,830,961	27,925,000	29,395,000	30,795,000	32,145,000	33,447,241	34,697,241	34,906,241	419,000	629,000
Legal Debt Margin	\$294,929,749	\$270,031,500	\$403,262,940	\$332,762,924	\$297,821,113	\$273,047,213	\$260,414,111	\$295,080,011	\$304,335,374	\$315,503,262
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	8.62%	9.13%	9.82%	7.09%	8.81%	10.10%	11.27%	11.82%	0.14%	0.21%

Legal Debt Margin Calculation for Fiscal Year 2022

	Equalized Valuation Basis
Average Equalized Valuation of Taxable Property	\$ 24,207,053,238
Debt Limit (4 % of Average Equalization Value) Net Bonded School Debt	\$ 8,069,017,746.00
Legal Debt Margin	\$ 322,760,710
	27,830,961
	\$ 294,929,749

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division 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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**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

YEAR	POPULATION (a)	PERSONAL INCOME (b)	PER CAPITA PERSONAL INCOME (c)	UNEMPLOYMENT RATE (d)
2022	Not Available	Not Available	Not Available	Not Available
2021	Not Available	Not Available	Not Available	Not Available
2020	Not Available	Not Available	Not Available	Not Available
2019	106,300	5,138,648,300	48,341	3.0%
2018	104,157	4,656,651,156	44,708	3.4%
2017	102,271	4,635,023,991	45,321	3.9%
2016	100,520	4,765,954,760	47,413	4.2%
2015	98,967	4,590,584,295	46,385	5.1%
2014	97,861	4,340,526,794	44,354	6.3%
2013	96,285	4,135,825,890	42,954	6.5%

Source:

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

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

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

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

EXHIBIT J-15 NOT AVAILABLE

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

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Instruction:										
Regular	364	N/A	381	N/A	381	342	N/A	N/A	N/A	N/A
Special Education	132	N/A	115	N/A	121	121	N/A	N/A	N/A	N/A
Other Special Instruction	57	N/A	53	N/A	50	21	N/A	N/A	N/A	N/A
Other Instruction	13	N/A	14	N/A	13	11	N/A	N/A	N/A	N/A
Community Services Programs/Operations	-	N/A	-	N/A	-	-	N/A	N/A	N/A	N/A
Support Services:										
Student & Instruction Related Services	277	N/A	264	N/A	265	280	N/A	N/A	N/A	N/A
Other Administrative Services	84	N/A	73	N/A	79	65	N/A	N/A	N/A	N/A
School Administrative Services	38	N/A	48	N/A	51	51	N/A	N/A	N/A	N/A
Plant Operations & Maintenance	2	N/A	2	N/A	2	2	N/A	N/A	N/A	N/A
Pupil Transportation	4	N/A	3	N/A	4	101	N/A	N/A	N/A	N/A
Special Schools	-	N/A	-	-	-	-	N/A	N/A	N/A	N/A
Total	971	N/A	953	N/A	966	994	N/A	N/A	N/A	0

*N/A = Not Available

Source: District Personnel Records

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES (a)	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF	PUPIL/TEACHER RATIO			AVERAGE DAILY ENROLLMENT (ADE) (c)	AVERAGE DAILY ATTENDANCE (ADA) (c)	% CHANGE IN AVERAGE DAILY ENROLLMENT	STUDENT ATTENDANCE PERCENTAGE
						ELEMENTARY	MIDDLE SCHOOL	SENIOR HIGH SCHOOL				
2022	5,534.5	\$ 326,576,157	\$ 59,007	3.11%	NA	NA	NA	NA	NA	NA	NA	NA
2021	5,112.0	292,538,171	57,226	34.62%	NA	NA	NA	NA	NA	NA	NA	NA
2020	5,508.0	234,144,981	42,510	-3.27%	NA	NA	NA	NA	NA	NA	NA	NA
2019	5,437.0	238,950,828	43,949	15.57%	NA	NA	NA	NA	NA	NA	NA	NA
2018	5,704.0	216,912,545	38,028	15.18%	NA	NA	NA	5,596	5,352	NA	NA	1
2017	5,919.5	195,448,086	33,018	13.51%	NA	NA	NA	NA	NA	NA	NA	NA
2016	6,100.0	177,429,979	29,087	7.42%	NA	NA	NA	NA	NA	NA	NA	NA
2015	6,020.0	163,011,507	27,078	-4.17%	NA	NA	NA	6,184	NA	7.51%	NA	NA
2014	5,766.5	162,944,413	28,257	1.18%	NA	NA	NA	5,752	NA	5.19%	NA	NA
2013	5,477.0	152,960,610	27,928	5.53%	NA	NA	NA	5,468	NA	1.98%	NA	NA

N/A - Information Not Available

Sources: District records

Note: Enrollment based on annual October district count.

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

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

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

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

DISTRICT BUILDINGS	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Elementary Schools:										
Ella G. Clarke School (1946)										
Square Feet	61,370	61,370	61,370	61,370	61,370	61,370	61,370	61,370	61,370	74,000
Capacity (Students)	432	432	-	432	432	432	432	432	432	432
Enrollment	-	-	-	-	-	-	-	-	-	864
Clifton Avenue School (1923)										
Square Feet	79,039	79,039	79,039	79,039	79,039	79,039	79,039	79,039	79,039	75,000
Capacity (Students)	782	782	-	782	782	782	782	782	782	782
Enrollment (a)	-	-	-	-	-	-	-	-	-	830
Oak Street School (1983)										
Square Feet	70,659	70,659	70,659	70,659	70,659	70,659	70,659	70,659	70,659	114,000
Capacity (Students)	799	799	-	799	799	799	799	799	799	799
Enrollment	-	-	-	-	-	-	-	-	-	1,049
Spruce Street School (1960)										
Square Feet	49,724	49,724	49,724	49,724	49,724	49,724	49,724	49,724	49,724	54,672
Capacity (Students)	443	443	-	443	443	443	443	443	443	443
Enrollment	-	-	-	-	-	-	-	-	-	716
Middle School:										
Lakewood Middle School (1957)										
Square Feet	102,080	102,080	102,080	102,080	102,080	10,280	102,080	102,080	102,080	91,272
Capacity (Students)	537	537	-	537	537	537	537	537	537	537
Enrollment	-	-	-	-	-	-	-	-	-	624
High School:										
Lakewood High School (1971)										
Square Feet	276,916	276,916	276,916	276,916	276,916	276,916	276,916	276,916	276,916	295,000
Capacity (Students)	714	714	-	714	714	714	714	714	714	714
Enrollment	-	-	-	-	-	-	-	-	-	1,057
Other:										
Ella G. Clarke Annex (2001)										
Square Feet	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	8,000
Capacity (Students)	200	200	200	200	200	200	200	200	200	200
Enrollment	-	-	-	-	-	-	-	-	-	-
Administrative Building:										
Square Feet	49,483	49,483	49,483	49,483	49,483	49,483	49,483	49,483	49,483	NA
Capacity (Students)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Enrollment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Number of Schools at June 30, 2022:

Elementary = 4
Middle School = 1
High School = 1
Other = 2

Source: District Facilities Office

* 2013 through 2020 Certain information not provided.

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

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

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

	ELLA G. CLARKE SCHOOL	CLIFTON AVENUE SCHOOL	OAK STREET SCHOOL	SPRUCE STREET SCHOOL	MIDDLE SCHOOL	HIGH SCHOOL	PRINCETON AVENUE	ELLA G. CLARKE ANNEX	WHITE HOUSE	OTHER FACILITIES	TOTAL
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,405	\$ 81,405
2021	308,639	397,499	355,355	250,069	513,375	1,392,651	-	30,175	12,573	311,832	3,572,168
2020	161,426	207,902	185,859	130,792	268,508	728,390	-	15,782	6,576	163,096	1,868,331
2019	133,885	172,432	154,150	108,478	222,698	604,120	-	13,090	5,454	135,270	1,549,577
2018	128,753	165,822	148,241	104,320	214,162	580,963	-	12,588	5,245	130,085	1,535,403
2017	122,614	157,834	141,129	99,309	219,489	650,586	-	12,041	5,049	127,351	1,374,783
2016	109,787	141,323	126,366	88,920	196,528	582,527	-	10,782	4,521	114,029	1,265,988
2015	118,370	152,424	136,347	95,961	196,988	534,372	-	11,508	4,811	15,207	1,180,666
2014	110,392	142,152	127,158	89,494	183,712	498,359	-	10,744	4,487	14,168	1,439,274
2013	134,707	173,400	155,048	109,103	224,038	607,534	-	13,229	5,549	16,666	1,226,910

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

Source: District records

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2022**

	COVERAGE	DEDUCTIBLE
Property and Inland Marin		
Buildings & Business Personal Property	\$ 187,105,451	\$ 2,500
Blanket Business Income and Extra Expense	500,000	
Earthquake	500,000	
Electronic Data Processing	2,500,000	
Flood		
Zone C or X	10,000,000	
Zone A, D or V	25,000,000	
Zone B	10,000,000	
Crime		
Computer Fraud	50,000	1,000
Employee Theft Including Faithful Performance	500,000	5,000
Forgery/Alteration	50,000	1,000
Theft of Money and Securities	50,000	1,000
General Liability		
Commercial Generla Liability	5,000,000	
Employee Benefit Liability	5,000,000	
Abusive Act Liability	10,000,000	
Automobile		
Unisured Motorist	15,000/30,000	
Umbrella Liability		
	15,000,000	
Boiler and Machinery		
	100,000,000	2,500
Public Official Bond		
Charles Fallon, School District Treasurer	600,000	

Source: District records.

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SINGLE AUDIT SECTION

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EXHIBIT K-1

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

Honorable President and Members
of the Board of Education
Lakewood Township School District
County of Ocean
Lakewood, New Jersey 08701

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 Lakewood Township School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated March 17, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Lakewood Township School District's internal control over financial reporting (internal control) as a basis for designing 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 Lakewood Township School District's internal control.

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

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

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

Purpose of This Report

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Matthew Holman
Certified Public Accountant
Public School Accountant, No. 20CS00260100

Lakewood, New Jersey
March 17, 2023

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
Lakewood Township School District
County of Ocean
Lakewood, New Jersey 08701

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the Lakewood Township School District's compliance with types of compliance requirements identified as subject to audit 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, 2022. The Lakewood Township 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.

In our opinion, the Lakewood Township School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal and State Program

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* 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. Our responsibilities under those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Lakewood Township School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts of grant agreements applicable to the Lakewood Township School District's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Lakewood Township School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and New Jersey OMB's Circular 15-08 audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Matthew Holman

Certified Public Accountant

Public School Accountant, No. 20CS00260100

Lakewood, New Jersey

March 17, 2023

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LAKELAND TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2022

FEDERAL ASSISTANCE LISTING NUMBER	FEDERAL AWARD IDENTIFICATION NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2021	CARRYOVER/(WALKOVER) AMOUNT	ADJUSTMENT	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2022	UNEARNED REVENUE AT JUNE 30, 2022	DUE TO GRANTOR JUNE 30, 2022
10.553	221NJ304N1099	100-0103350-028	\$ 1,318,523	7/1/21-6/30/22	\$ -	\$ -	\$ -	\$ 1,996,247	\$ (1,318,523)	\$ -	\$ (122,276)	\$ -	\$ -
								\$ 1,996,247	\$ (1,318,523)	\$ -	\$ (122,276)	\$ -	\$ -
10.555	221NJ304N1099	100-0103350-026	2,959,233	7/1/21-6/30/22	-	-	-	2,706,737	(2,959,234)	-	(352,517)	-	-
10.555	211NJ304N1099	100-0103350-026	27,489	7/1/20-6/30/21	(779,630)	-	-	621,238	-	-	(158,392)	-	-
10.555	221NJ304N1099	100-0103350-026	445,151	7/1/21-6/30/22	-	-	-	-	(445,151)	-	(445,151)	-	-
10.555	22NJ304N1099	Unavailable	177,602	7/1/20-6/30/21	(779,630)	-	-	177,602	(177,602)	-	(856,060)	-	-
								\$ 3,505,577	\$ (3,582,007)	\$ -	\$ (856,060)	\$ -	\$ -
10.559	211NJ304N1099	100-0103350-03304	20,674,424	7/1/20-6/30/21	(1,396,947)	-	-	1,396,947	-	-	-	-	-
10.559	221NJ304N1099	100-0103350-03304	5,124,529	7/1/21-6/30/22	-	-	-	4,534,455	(5,124,529)	-	(689,074)	-	-
								\$ 3,981,502	\$ (3,124,529)	\$ -	\$ (385,974)	\$ -	\$ -
10.582	211NJ304N1099	100-0103350-006	119,594	7/1/20-6/30/21	(12,333)	-	-	12,333	-	-	-	-	-
10.582	221NJ304N1099	100-0103350-006	147,233	7/1/21-6/30/22	-	-	-	135,317	(135,317)	-	-	-	-
								\$ 147,650	\$ (135,317)	\$ -	\$ -	\$ -	\$ -
10.555	22212.HH170841	100-0103350-028	24,057	7/1/21-6/30/22	-	-	-	24,057	(24,057)	-	-	-	-
								\$ 10,805,033	\$ (10,184,433)	\$ -	\$ (1,568,310)	\$ -	\$ -
10.649	2022225900941	100-0103350-115	11,764	7/1/21-6/30/22	-	-	-	11,764	(11,764)	-	-	-	-
								\$ 11,764	\$ (11,764)	\$ -	\$ -	\$ -	\$ -
								\$ 10,816,797	\$ (10,196,197)	\$ -	\$ (1,568,310)	\$ -	\$ -
								\$ 10,816,797	\$ (10,196,197)	\$ -	\$ (1,568,310)	\$ -	\$ -
84.010	S010A210030	100-034-5064-194	16,143,886	7/1/20-6/30/21	(6,759,429)	6,759,429	-	-	-	-	-	-	-
84.010	S010A220030	100-034-5064-194	14,411,648	7/1/21-9/30/22	-	(6,759,429)	83,982	15,985,853	(13,352,962)	-	(4,022,536)	-	-
84.010	S010A210030	100-034-5064-132	88,903	7/1/20-6/30/21	(88,903)	88,903	-	-	-	-	-	-	-
84.010	S010A220030	100-034-5064-132	31,800	7/1/21-9/30/22	-	(88,903)	-	95,547	(31,800)	-	(25,156)	-	-
								\$ 196,104	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ 16,081,400	\$ (13,364,762)	\$ -	\$ (4,047,712)	\$ -	\$ -
84.367	S367A210029	100-034-5063-290	1,943,065	7/1/20-6/30/21	(977,121)	977,121	-	-	-	-	-	-	-
84.367	S367A220029	100-034-5063-290	1,511,549	7/1/21-9/30/22	-	(977,121)	145,014	1,623,792	(1,336,681)	-	(544,796)	-	-
								\$ 145,014	\$ (1,336,681)	\$ -	\$ (544,796)	\$ -	\$ -
								\$ 1,623,792	\$ (1,336,681)	\$ -	\$ (544,796)	\$ -	\$ -
								\$ 1,623,792	\$ (1,336,681)	\$ -	\$ (544,796)	\$ -	\$ -

U.S. Department of Agriculture

Passed Through New Jersey Department of Agriculture:
Child Nutrition Cluster:
Breakfast Program
Subtotal

National School Lunch Program
After School Snack Program
After School Snack Program
Food Distribution
Program (Noncash Assistance)
Subtotal

Summer Food Program
Summer Food Program
Subtotal

Fresh Fruit and Vegetable Program
Fresh Fruit and Vegetable Program
Subtotal

Emergency Operational Cost Program
Total Child Nutrition Cluster

P-EBT Administrative Costs Grant
Subtotal

Total U.S. Department of Agriculture

U.S. Department of Education

Passed Through New Jersey Department of Education:

Title I - Part A
Title I - Part A
Title I - S/A - Part A
Title I - S/A - Part A
Title I - S/A - Part A
Subtotal

Title II - Part A
Title II - Part A
Subtotal

LAKWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR FISCAL YEAR ENDED JUNE 30, 2022

STATE GRANTOR/PROGRAM TITLE OR CLUSTER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2021	CARRYOVER/ (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	ADJUSTMENT	PASSED THROUGH TO SUBRECIPIENTS	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2022	UNEARNED REVENUE AT JUNE 30, 2022	DUE TO GRANTOR JUNE 30, 2022	MEMO	
														BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
New Jersey Department of Education:															
General Fund:															
State Aid-Public:															
Special Education Aid	495-034-5120-078	\$ 14,958,782	7/1/21-6/30/22	\$ -	-	\$ 14,958,782	\$ (14,958,782)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 634,261	\$ (14,958,782)
Equal Education Categorical Aid	495-034-5120-089	3,613,775	7/1/21-6/30/22	-	-	3,613,775	(3,613,775)	-	-	-	-	-	-	153,276	(3,613,775)
Security Aid	495-034-5120-084	2,186,868	7/1/21-6/30/22	-	-	2,186,868	(2,186,868)	-	-	-	-	-	-	92,724	(2,186,868)
Total State Aid Public						20,759,425	(20,759,425)							880,211	(20,759,425)
Transportation Aid:															
Transportation Aid	495-034-5120-014	3,052,169	7/1/21-6/30/22	-	-	3,052,169	(3,052,169)	-	-	-	-	-	-	129,414	(3,052,169)
Nonpublic Transportation Aid	495-034-5120-014	2,156,975	7/1/21-6/30/22	(2,156,975)	-	2,156,975	(2,602,173)	-	-	-	(2,602,173)	-	-	-	(2,602,173)
Total Transportation Aid						5,209,144	(5,654,342)				(2,602,173)			129,414	(5,654,342)
Extraordinary Aid															
Extraordinary Aid	100-034-5120-473	18,223,076	7/1/20-6/30/21	(18,223,076)	-	18,223,076	-	-	-	-	-	-	-	-	-
Securing our Children's Future Bond Act	100-034-5120-473	17,345,485	7/1/21-6/30/22	-	-	-	(17,345,485)	-	-	-	(17,345,485)	-	-	-	(17,345,485)
Reimb. TPAF Sec. Sec. Contributions	100-034-5094-003	286,294	7/1/20-6/30/21	(141,220)	-	286,294	(286,294)	-	-	-	-	-	-	-	(286,294)
TPAF - Post Retirement	100-034-5094-003	3,046,404	7/1/21-6/30/22	-	-	2,897,925	(3,046,404)	-	-	-	(148,479)	-	-	-	(3,046,404)
TPAF - Pension	495-034-5094-001	3,399,636	7/1/21-6/30/22	-	-	3,399,636	(3,399,636)	-	-	-	-	-	-	-	(3,399,636)
Contributions (Noncash Assistance)	495-034-5094-002	14,550,719	7/1/21-6/30/22	-	-	14,550,719	(14,550,719)	-	-	-	-	-	-	-	(14,550,719)
TPAF - Long-Term Disability	495-034-5094-004	9,636	7/1/21-6/30/22	-	-	9,636	(9,636)	-	-	-	-	-	-	-	(9,636)
Insurance (Noncash Assistance)						65,477,075	(65,051,941)				(20,096,137)			1,009,625	(65,051,941)
Total General Fund						65,477,075	(65,051,941)				(20,096,137)			1,009,625	(65,051,941)
Special Revenue Fund:															
Non-Public Auxiliary Services:															
Compensatory Education	100-034-5120-067	22,375,594	7/1/20-6/30/21	2,621,907	-	-	-	(2,621,907)	-	-	-	-	-	-	-
English as a Second Language (ESL)	100-034-5120-067	31,266,286	7/1/21-6/30/22	-	-	31,266,286	(24,797,192)	-	-	-	-	-	6,469,094	-	(24,797,192)
Transportation	100-034-5120-067	1,251,678	7/1/20-6/30/21	790,638	-	1,759,385	(1,527,509)	-	-	-	-	-	232,076	-	(1,527,509)
	100-034-5120-067	505,467	7/1/21-6/30/22	-	-	505,467	(428,642)	-	-	-	-	-	76,825	-	(428,642)
Total Chapter 192						33,531,338	(26,753,343)	(3,412,545)					6,777,995		(26,753,343)

LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR FISCAL YEAR ENDED JUNE 30, 2022

STATE GRANTOR/PROGRAM TITLE OR CLUSTER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2021	CARRYOVER/ (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	ADJUSTMENT	PASSED THROUGH TO SUBRECIPIENTS	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2022	UNEARNED REVENUE AT JUNE 30, 2022	DUE TO GRANTOR JUNE 30, 2022	MEMO	
														BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
New Jersey Department of Education (Continued):															
Non-Public, Handicapped Services:															
Supplemental Instruction	100-084-5120-066	2,202,851	7/1/20-6/30/21	841,123	-	-	-	(841,123)	-	-	-	-	-	-	-
Supplemental Instruction	100-084-5120-066	1,497,951	7/1/21-6/30/22	-	-	1,497,951	(878,782)	-	-	-	-	-	619,169	-	(878,782)
Examination and Classification	100-084-5120-066	3,792,197	7/1/20-6/30/21	260,633	-	-	-	(260,633)	-	-	-	-	-	-	-
Examination and Classification	100-084-5120-066	3,405,519	7/1/21-6/30/22	-	-	3,405,519	(3,405,519)	-	-	-	-	-	-	-	(3,405,519)
Corrective Speech	100-084-5120-066	2,796,175	7/1/20-6/30/21	816,598	-	-	-	(816,598)	-	-	-	-	-	-	-
Corrective Speech	100-084-5120-066	3,230,448	7/1/21-6/30/22	-	-	3,230,448	(2,473,323)	-	-	-	-	-	757,125	-	(2,473,323)
Total Chapter 193				1,918,354	-	8,133,918	(6,757,624)	(1,918,354)	-	-	-	-	1,376,294	-	(6,757,624)
Preschool Education Aid	495-084-5120-086	3,601,277	7/1/20-6/30/21	(319,268)	319,268	-	-	-	-	-	-	-	-	-	-
Preschool Education Aid	495-084-5120-086	3,040,830	7/1/21-6/30/22	-	(319,268)	4,132,321	(3,196,306)	-	-	-	-	656,948	-	135,525	(3,196,306)
				(319,268)	-	4,132,321	(3,196,306)	-	-	-	-	656,948	-	135,525	(3,196,306)
New Jersey Non-Public Aid:															
Textbook Aid	100-084-5120-064	2,202,851	7/1/20-6/30/21	227,902	-	-	-	(227,902)	-	-	-	-	-	-	-
Textbook Aid	100-084-5120-064	2,327,580	7/1/21-6/30/22	-	-	2,327,580	(2,137,714)	-	-	-	-	-	189,866	-	(2,137,714)
Technology Aid	100-084-5120-373	1,680,756	7/1/21-6/30/22	-	-	1,680,756	(1,456,322)	-	-	-	-	-	224,234	-	(1,456,322)
Nursing Services Aid	100-084-5120-070	3,395,097	7/1/20-6/30/21	1,026,340	-	-	-	(1,026,340)	-	-	-	-	-	-	-
Nursing Services Aid	100-084-5120-070	4,518,976	7/1/21-6/30/22	-	-	4,518,976	(2,919,546)	-	-	-	-	-	1,599,430	-	(2,919,546)
Security Aid	100-084-5120-509	6,556,650	7/1/20-6/30/21	321,356	-	-	-	(321,356)	-	-	-	-	-	-	-
Security Aid	100-084-5120-509	7,060,900	7/1/21-6/30/22	-	-	7,060,900	(6,722,735)	-	-	-	-	-	338,165	-	(6,722,735)
				1,575,598	-	15,588,212	(13,236,317)	(1,575,598)	-	-	-	-	2,351,695	-	(13,236,317)
Preschool Sec. Compliance	Unavailable	3,885	7/1/21-6/30/22	-	-	-	(3,885)	-	-	-	(3,885)	-	-	-	(3,885)
Teach. Stems	Unavailable	29,542	7/1/21-6/30/22	-	-	17,252	(29,542)	-	-	-	(12,290)	-	-	-	(29,542)
Schools Development Authority	Unavailable	124,456	7/1/21-6/30/22	-	-	124,456	(124,456)	-	-	-	-	-	-	-	(124,456)
Total Special Revenue Fund				6,587,229	-	61,547,697	(50,101,673)	(6,906,497)	-	-	(16,175)	636,948	10,505,984	-	(50,101,673)
Debt Service Fund:															
Debt Service Aid	495-084-5120-075	671,793	7/1/21-6/30/22	-	-	671,793	(671,793)	-	-	-	-	-	-	-	(671,793)
Total Debt Service Aid															
New Jersey Department of Agriculture:															
Enterprise Fund:															
National School Lunch Program	100-010-3350-023	69,547	7/1/21-6/30/22	-	-	63,736	(69,547)	-	-	-	(5,811)	-	-	-	(69,547)
Total Enterprise Fund															
Total Expenditures of State Financial Assistance				\$ (13,934,042)	\$ -	\$ 127,760,301	\$ (115,894,954)	\$ (6,906,497)	\$ -	\$ -	\$ (20,118,123)	\$ 636,948	\$ 10,505,984	\$ 1,145,150	\$ (115,894,954)

State Financial Assistance Programs not subject to Calculation for Major Program Determination:

TPAF - Post Retirement Medical (Noncash Assistance) 3,399,636

TPAF - Pension Contributions (Noncash Assistance) 14,550,719

TPAF - Long-Term Disability Insurance (Noncash Assistance) 9,636

Total State Financial Assistance subject to Calculation for Major Program Determination \$ (97,934,663)

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

LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

Note 2. Summary of Significant Accounting Policies

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

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

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the School District for the year ended June 30, 2022. 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, 2022.

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.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Note 3. Relationship to Basic Financial Statements (continued)

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$444,448 for the general fund and (\$14,156) 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	\$ 1,176,885	\$ 65,496,389	\$ 66,673,274
Special Revenue Fund	117,002,294	50,101,673	167,103,967
Debt Service Fund	-	671,793	671,793
Food Service Fund	10,196,197	69,547	10,265,744
Total Awards & Financial Assistance	<u>\$ 128,375,376</u>	<u>\$ 116,339,402</u>	<u>\$ 244,714,778</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 Lakewood Township School District's state loans outstanding at June 30, 2022, which are not required to be reported on the Schedule of State Financial Assistance, are as follows:

<u>Loan Program</u>	<u>Amount</u>
State Aid Advance - 2014/15	\$ 1,890,000
State Aid Advance - 2016/17	3,008,097
State Aid Advance - 2017/18	5,752,808
State Aid Advance - 2018/19	21,919,404
State Aid Advance - 2019/20	28,827,090
State Aid Advance - 2020/21	49,087,540
	<u>\$ 110,484,939</u>

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Note 6. Schoolwide Program Funds

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

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Education Agencies</i>	<u>\$ 13,364,762</u>
	<u>\$ 13,364,762</u>

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**LAKWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued		Unmodified	
<hr/>			
Internal control over financial reporting:			
1) Material weakness(es) identified?	_____ yes	_____ <u>X</u> no	
2) Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported	
Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> no	

Federal Awards

Internal control over major programs:			
1) Material weakness(es) identified?	_____ yes	_____ <u>X</u> no	
2) Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported	
Type of auditor's report issued on compliance for major programs		Unmodified	
<hr/>			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section .516(a) of Uniform Guidance?	_____ yes	_____ <u>X</u> no	

Identification of major programs:

<u>AL Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.559/10.582	221NJ304N1099	Child Nutrition Cluster
84.425D/84.425U	S425D210027/S425U	CRRSA ESSER II/American Rescue Plan
84.010	210027	Title I- Part A/SIA
	S010A220030	

Dollar threshold used to determine Type A programs		\$3,000,000	
<hr/>			

Auditee qualified as low-risk auditee?	_____ yes	_____ <u>X</u> no	
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LAKWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

State Financial Assistance

Dollar threshold used to determine Type A programs \$2,938,049

Auditee qualified as low-risk auditee? X yes no

Internal control over major programs:

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

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

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

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

Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
<u>495-034-5120-078</u>	<u>State Aid Public Cluster:</u>
<u>495-034-5120-089</u>	<u>Equalization Aid</u>
<u>495-034-5120-084</u>	<u>Special Education Categorical Aid</u>
<u>100-034-5094-003</u>	<u>Security Aid</u>
	<u>Reimbursed TPAF</u>

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings

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

None.

**LAKEWOOD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE

None.

**LAKWOOD TOWNSHIP SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Financial Statement Findings

No Prior Year Findings.

FEDERAL AWARDS

No Prior Year Findings.

STATE FINANCIAL ASSISTANCE

No Prior Year Findings.