

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

Pemberton, New Jersey  
County of Burlington

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



**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**OF THE**

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**PEMBERTON, NEW JERSEY**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Prepared by**

**Pemberton Township School District  
Finance Department**

*This page intentionally left blank.*

## OUTLINE OF ACFR

	PAGE
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	1
Organizational Chart	6
Roster of Officials	7
Consultants and Advisors	8
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report	11
<b>REQUIRED SUPPLEMENTARY INFORMATION - PART I</b>	
Management's Discussion & Analysis	17
<b>BASIC FINANCIAL STATEMENTS</b>	
A. Government-Wide Financial Statements:	
A-1 Statement of Net Position	29
A-2 Statement of Activities	30
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	37
B-2 Statement of Revenues, Expenditures & Changes in Fund Balance	38
B-3 Reconciliation of the Statement of Revenues, Expenditures & Changes in Fund Balance of Governmental Funds to the Statement of Activities	39
Proprietary Funds:	
B-4 Statement of Net Position	43
B-5 Statement of Revenues, Expenditures & Changes in Fund Net Position	44
B-6 Statement of Cash Flows	45
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	N/A
B-8 Statement of Changes in Fiduciary Net Position	N/A
Notes to Financial Statements	49
<b>REQUIRED SUPPLEMENTARY INFORMATION - PART II</b>	
C. Budgetary Comparison Schedules:	
C-1 Budgetary Comparison Schedule - General Fund	93
C-1a Combining Schedule of Revenues, Expenditures & Changes in Fund Balance - Budget & Actual	101
C-1b Community Development Block Grants - Budget & Actual	N/A
C-2 Budgetary Comparison Schedule - Special Revenue Fund	110
Notes to the Required Supplementary Information:	
C-3 Budget-to-GAAP Reconciliation	113
<b>REQUIRED SUPPLEMENTARY INFORMATION - PART III</b>	
L-1 Schedule of the District's Proportionate Share of the Net Pension Liability Public Employees' Retirement System	119
L-2 Schedule of District Contributions - Public Employees' Retirement System	120
L-3 Schedule of the District's Proportionate Share of the Net Pension Liability Teachers' Pension and Annuity Fund	121
L-4 Schedule of District Contributions - Teachers' Pension and Annuity Fund	122
M-1 Schedule of the Changes in the Net OPEB Liability and Related Ratios - Local Plan	125
M-2 Schedule of the Changes in the Net OPEB Liability and Related Ratios - State Health Benefit Local Education Retired Employees Plan (OPEB)	126
Notes to the Required Supplementary Information	129

**OUTLINE OF ACFR (Continued)**

	<b>PAGE</b>
<b>D. School Based Budget Schedules Fund:</b>	
D-1 Combining Balance Sheet	135
D-2 Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual	136
D-2a Schedule of Expenditures Allocated by Resource Type - Actual - Helen Fort	137
D-2b Schedule of Expenditures Allocated by Resource Type - Actual - Emmons	138
D-2c Schedule of Expenditures Allocated by Resource Type - Actual - Fort Dix	139
D-2d Schedule of Expenditures Allocated by Resource Type - Actual - Denbo-Crichton	140
D-2e Schedule of Expenditures Allocated by Resource Type - Actual - Busansky	141
D-2f Schedule of Expenditures Allocated by Resource Type - Actual - Stackhouse	142
D-2g Schedule of Expenditures Allocated by Resource Type - Actual - High School	143
D-2h Schedule of Expenditures Allocated by Resource Type - Actual - Early Childhood	144
D-2i Schedule of Expenditures Allocated by Resource Type - Actual - Newcomb	145
D-3 Blended Resource Fund - Schedule of Blended Expenditures - Budget & Actual	146
D-3a Schedule of Blended Expenditures - Budget & Actual - Helen Fort	149
D-3b Schedule of Blended Expenditures - Budget & Actual - Emmons	152
D-3c Schedule of Blended Expenditures - Budget & Actual - Fort Dix	154
D-3d Schedule of Blended Expenditures - Budget & Actual - Denbo-Crichton	156
D-3e Schedule of Blended Expenditures - Budget & Actual - Busansky	159
D-3f Schedule of Blended Expenditures - Budget & Actual - Stackhouse	161
D-3g Schedule of Blended Expenditures - Budget & Actual - High School	163
D-3h Schedule of Blended Expenditures - Budget & Actual - Early Childhood	166
D-3i Schedule of Blended Expenditures - Budget & Actual - Newcomb	167
<b>E. Special Revenue Fund:</b>	
E-1 Combining Schedule of Revenues & Expenditures - Special Revenue Fund - Budgetary Basis	173
E-2 Preschool Education Aid Schedule(s) of Expenditures - Budgetary Basis	175
<b>F. Capital Projects Fund:</b>	
F-1 Summary Schedule of Project Expenditures	179
F-2 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	180
F-2a Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Gym Floor	181
F-2b Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Various High School Improvements	182
F-2c Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Waste Water Treatment Plant	183
F-2d Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Transportation Fuel Tanks	184
F-2e Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Various Boilers	185
F-2f Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Tennis Courts	186
F-2g Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Fort Dix - Parking Lot	187
F-2h Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - High School - Roof Replacement	188
F-2i Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Bus Garage Paving	189
F-2i Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - High School - Well House	190
<b>G. Proprietary Funds:</b>	
Enterprise Funds:	
G-1 Schedule of Net Position	N/A
G-2 Schedule of Revenues, Expenses & Changes in Fund Net Position	N/A
G-3 Schedule of Cash Flows	N/A

## OUTLINE OF ACFR (Continued)

	PAGE
H. Fiduciary Funds:	
H-1 Statement of Fiduciary Net Position	N/A
H-2 Statement of Changes in Fiduciary Net Position	N/A
I. Long-Term Debt:	
I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations Under Financed Purchases	N/A
I-3 Debt Service Fund Budgetary Comparison Schedule	N/A

## STATISTICAL SECTION (unaudited)

Financial Trends:	
J-1 Net Position by Component	193
J-2 Changes in Net Position	194
J-3 Fund Balances - Governmental Funds	196
J-4 Changes in Fund Balance - Governmental Funds	197
J-5 Other Local Revenue by Source - General Fund	199
Revenue Capacity:	
J-6 Assessed Value & Estimated Actual Value of Taxable Property	200
J-7 Direct & Overlapping Property Tax Rates	201
J-8 Principal Property Taxpayers	202
J-9 Property Tax Levies & Collections	203
Debt Capacity:	
J-10 Ratios of Outstanding Debt by Type	203
J-11 Ratios of General Bonded Debt Outstanding	203
J-12 Direct & Overlapping Governmental Activities Debt	204
J-13 Legal Debt Margin Information	205
Demographic & Economic Information:	
J-14 Demographic & Economic Statistics	206
J-15 Principal Employers	N/A
Operating Information:	
J-16 Full-Time Equivalent District Employees by Function/Program	207
J-17 Operating Statistics	208
J-18 School Building Information	209
J-19 Schedule of Required Maintenance	210
J-20 Insurance Schedule	211

## SINGLE AUDIT SECTION

K-1 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	215
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	217
K-3 Schedule of Expenditures of Federal Awards, Schedule A	221
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	223
K-5 Notes to Schedules of Awards and Financial Assistance	225
K-6 Schedule of Findings & Questioned Costs	
Section I - Summary of Auditor's Results	229
Section II - Financial Statement Findings	231
Section III - Federal Awards and State Financial Assistance Findings & Questioned Costs	238
K-7 Summary Schedule of Prior Audit Findings	240

*This page intentionally left blank.*



**INTRODUCTORY SECTION**

*This page intentionally left blank.*



# PEMBERTON TOWNSHIP SCHOOLS

**PASQUALE YACOVELLI**  
School Business Administrator/Board Secretary

**JEFFREY HAVERS**  
Superintendent

March 15, 2023

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

Dear Board Members/Citizens:

The Annual Comprehensive Financial Report (ACFR) of the Pemberton Township School District for the fiscal year ended 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 Pemberton Township School District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the district as of June 30, 2022, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary to enable the reader to gain an understanding of the district's financial activities have been included.

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

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

Introductory Section:

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

Financial Section:

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

Statistical Section:

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

**Single Audit Section:**

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

**REPORTING ENTITY AND ITS SERVICES**

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

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

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2021-2022	4,373	-2.15%
2020-2021	4,469	-2.42%
2019-2020	4,580	-3.31%
2018-2019	4,737	-0.92%
2017-2018	4,781	-2.23%
2016-2017	4,890	-0.89%
2015-2016	4,934	-2.89%
2014-2015	5,081	0.83%
2013-2014	5,039	-0.18%
2012-2013	5,048	0.72%

**ECONOMIC CONDITION AND OUTLOOK**

The Pemberton Township School District has been negatively affected by the recently approved Senate Bill S-2 which reduces the amount of Adjustment State Aid distributed to the district. The school district is continuing to reduce its appropriations in an effort to offset reductions in revenue. In light of these reductions, the school district has been able to reserve much needed funds for capital improvements and maintenance requirements.

**MAJOR INITIATIVES**

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

## **MAJOR INITIATIVES (continued)**

- a) Raising standards and expanding opportunities for all students, the district will continue developing, and implementing the New Jersey Student Learning Standards (NJSLS). Our efforts in professional development with adult learners in their understanding of the NJSLS is on-going. The district will continue with its implementation and alignment of curriculum, instruction and assessment to NJSLS in English Language Art and Mathematics.
- b) All 9 schools in our district have earned National School of Character recognition. We will continue our implementation of a dynamic character education program. The iterative process is reflective on feedback received from each school's application based on the 11 principles of character education. Climate surveys are also administered at each school every year so that we can continue to assess, reflect and improve.
- c) Fostering professionalism and collegiality, the district will continue to facilitate Professional Learning Communities (PLC's). Educators are meeting regularly and collaborating toward continued improvement in meeting learner needs through a shared curricular-focused vision. Facilitating this effort are supportive leadership and structural conditions, collective inquiry, questioning and reflecting on team-designed lessons, instructional practices/experiences, team decisions on essential learning outcomes, intervention/enrichment, and activities based on results of common formative student assessments. Our School Improvement Panels (SciPs) function effectively in moving the AchieveNJ processes forward.
- d) Teachers, students, parents, and administrators will continue to understand not only the New Jersey Student Learning Assessment (NJSLA) but also look to build a better understanding of student's conveyance of what they know – with the goal of creating well-constructed responses.
- e) Planning for the future, the district will continue with its efforts for improvement of its instructional programs through a curriculum evaluation cycle. The district will also continue to embed the use of technology in all facets of the instructional program – facilitating a blended learning environment. Professional development in the use of digital content, building a knowledge base in learning management systems, deploying educational Apps, as well as everyday use of digital content will be our focus. The district has adhered to all NJSLA survey/audits. Capacity of computers is optimal in regards to administration of online assessments.
- f) Continuing implementation, alignment and assessment of NJSLS for the 2022-2023 school year for grades Kindergarten through 12. We will continue to implement Reflex Math and RedBird in order for our students to build math fact fluency and individualized instruction/feedback. At the secondary level, which is in its fourth year in alignment to NJSLS, the focus will be on depth of knowledge (DOk).
- g) The district will continue with the implementation of the science curriculum aligned to Next Generation 2020 Standards for Science.
- h) The district will continue with cross-curricular activities/tasks where students are immersed in informational text in Social Studies but are given structure in communication of their opinion, or understanding of content. This requires ELA teachers to work hand in hand with Social Studies teachers in compositions, project based learning activities and other types of assessments.

## **MAJOR INITIATIVES (continued)**

- i) Embedding 21st Century Life and Career standards into all disciplines; the focus will be in implementing practices that have been linked to increase college, career, and life success. The district will continue its outstanding efforts in Character Education, embedding the pillars of character in curriculum, school culture as well as positive behavioral norms set by the learning community.
  
- j) The district will focus on enhancing social emotional learning and mindfulness with staff and students. This will include mindfulness rooms for staff and targeted PD for staff. Students will be engaged in morning meetings and talking circles.

## **INTERNAL ACCOUNTING CONTROLS**

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

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

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

## **BUDGETARY CONTROLS**

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

## **ACCOUNTING SYSTEM AND REPORTS**

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

**OTHER INFORMATION**

*INDEPENDENT AUDIT*

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

**ACKNOWLEDGEMENTS**

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

Respectfully submitted,

\_\_\_\_\_  
Superintendent 

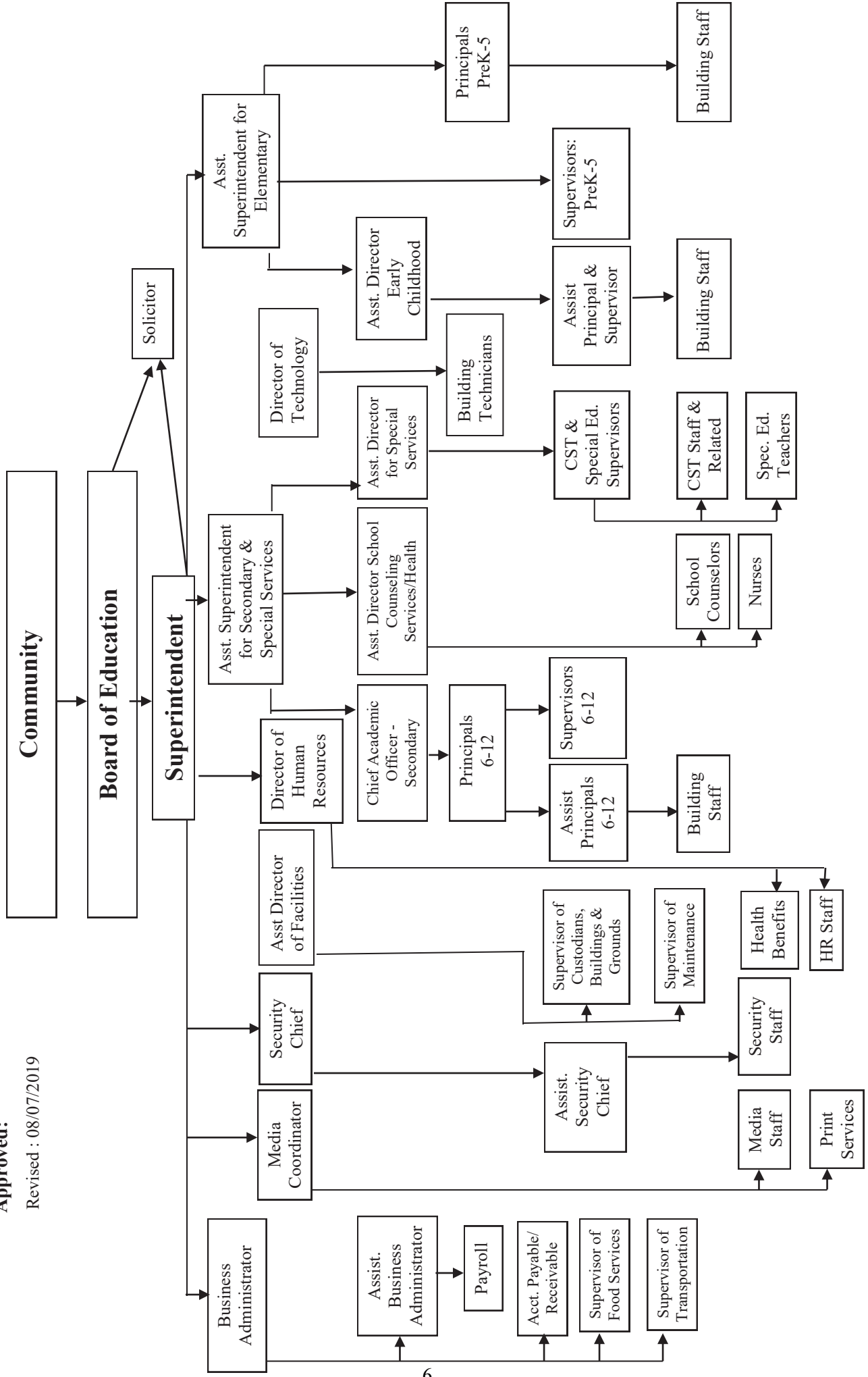
  
\_\_\_\_\_  
School Business Administrator/Board Secretary

**Policy 2120**

Approved:

Revised : 08/07/2019

**Pemberton Township Schools—Organizational Chart**





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

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

<b>MEMBERS OF THE BOARD OF EDUCATION</b>	<b>TERM EXPIRES</b>
Thomas Bauer, President	2023
Wanda Knox, Vice President	2022
Carmen Bivins	2024
Roberto Fernandez	2024
Robert King	2022
Lionel Lee	2022
Sheri Lowery	2023
Terry Maldonado	2024
Sherry Scull	2023
<b>OTHER OFFICIALS</b>	
Jeffrey Havers, Superintendent	
Daniel Smith, School Business Administrator	

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

**CONSULTANTS AND ADVISORS**

**ARCHITECT**

Regan Young England Butera  
Architects

**AUDIT FIRM**

David McNally, CPA, RMA, PSA  
Holt McNally & Associates, Inc.  
618 Stokes Road  
Medford, New Jersey 08055

**ATTORNEY**

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

**OFFICIAL DEPOSITORY**

Wells Fargo  
Fort Dix, New Jersey

**FINANCIAL SECTION**

*This page intentionally left blank.*



HOLT MCNALLY & ASSOCIATES

Certified Public Accountants & Advisors

## INDEPENDENT AUDITOR'S REPORT

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

### 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 Pemberton Township School District, County of Burlington, 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 Pemberton Township School District, County of Burlington, State of New Jersey, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. 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.

618 Stokes Road, Medford, NJ 08055

**P:** 609.953.0612 • **F:** 609.257.0008

[www.hmacpainc.com](http://www.hmacpainc.com)

## **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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 current known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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 and *Government Auditing Standards* and in accordance with accounting principles and practices 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 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements 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 judgement, 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 combining and individual fund statements and long-term debt schedules are presented for purposes of additional analysis, as required by the Office of School Finance, Department of Education, State of New Jersey, and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* are also 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 combining and individual fund financial statements, long-term debt schedules and accompanying schedules of expenditures or federal award 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 the 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 15, 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 the effectiveness of the School District's 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,

**HOLT MCNALLY & ASSOCIATES, INC.**

*Certified Public Accountants & Advisors*

David McNally  
Certified Public Accountant  
Public School Accountant, No. 2616

Medford, New Jersey  
March 15, 2023



**REQUIRED SUPPLEMENTARY INFORMATION - PART I**

*This page intentionally left blank.*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The Discussion and Analysis (MD&A) of Pemberton Township School District’s (the School District) financial performance provides an overall review of the School District’s financial activities for the fiscal year ended on June 30, 2022. The intent of this discussion and analysis is to look at the School District’s financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the School District’s financial performance. Certain comparative information between the current fiscal year (2021-2022) and the prior fiscal year (2020-2021) is required and is presented in the MD&A.

**Using this Annual Comprehensive Financial Report (ACFR)**

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

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

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

**Reporting on the School District as a Whole**

**Statement of Net Position and the Statement of Activities**

This document contains the large number of funds used by the School District to provide programs and activities. The view of the School District as a whole looks at all financial transactions and asks the question, “How did we do financially during 2022?” The Statement of Net Position and the Statement of Activities help answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. These bases of accounting take into account all of the current year’s revenues and expenditures, regardless of when cash is received or paid.

These two statements report the School District’s net position and changes in net position. This change in net position is important because it tells the reader that, for the School District as a whole, the financial position of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the School

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Reporting the School District as a Whole (continued)**

District's property tax base, current laws in New Jersey restricting revenue growth, facility condition, required educational programs and others.

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

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

**Reporting the School District's Most Significant Funds**

**Fund Financial Statements**

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

**Governmental Funds**

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental funds information help the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

**Proprietary Funds**

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

**Fiduciary funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government entity. The District does not currently maintain any fiduciary funds.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Notes to the Financial Statements**

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

**The School District as a Whole**

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

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

Table 1 provides a summary of the School District's net position for fiscal year 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	\$ 40,682,761	\$ 33,358,274	\$ 7,324,487	22.0%
Capital Assets, Net	102,865,847	102,436,791	429,056	0.4%
Total Assets	<u>143,548,608</u>	<u>135,795,065</u>	<u>7,753,543</u>	5.7%
Deferred Outflow of Resources	<u>3,622,969</u>	<u>6,660,295</u>	<u>(3,037,326)</u>	-45.6%
Current and other Liabilities	7,074,235	6,634,304	439,931	6.6%
Noncurrent Liabilities	<u>25,198,434</u>	<u>36,164,998</u>	<u>(10,966,564)</u>	-30.3%
Total Liabilities	<u>32,272,669</u>	<u>42,799,302</u>	<u>(10,526,633)</u>	-24.6%
Deferred Inflow of Resources	<u>18,410,810</u>	<u>17,160,557</u>	<u>1,250,253</u>	7.3%
Net Position:				
Net Investment in Capital Assets	102,865,847	102,436,791	429,056	0.4%
Restricted	32,298,234	28,933,325	3,364,909	11.6%
Unrestricted (Deficit)	<u>(38,675,983)</u>	<u>(48,874,615)</u>	<u>10,198,632</u>	-20.9%
Total Net Position	<u>\$ 96,488,098</u>	<u>\$ 82,495,501</u>	<u>\$ 13,992,597</u>	17.0%

The School District's combined net position was \$96,488,098 on June 30, 2022. This was an increase of \$13,992,597 or 17.0% from the prior year. Below are explanations for the fluctuations from prior to current year:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**The School District as a Whole (continued)**

- The District's unrestricted deficit net position increased \$10,198,692 in the current year, primarily due to the decrease in net pension liability and associated benefit accrued.
- The unrestricted net assets may be used to meet the District's ongoing obligations to student, employees, and creditors. The unrestricted net position includes the amount of long-term obligations that are not invested in capital assets, such as compensated absences and net pension liability.
- At the end of the current fiscal year, the District is able to report a positive balance in total net position. The same situation held true for the prior fiscal year.

Table 2 provides a summary of the School District's changes in net position for fiscal year 2022 compared to fiscal year 2021.

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

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
<b>Revenues:</b>				
Program Revenues:				
Charges for Services	\$ 16,413	\$ 67,648	\$ (51,235)	-75.7%
Operating Grants & Contributions	33,808,869	44,705,431	(10,896,562)	-24.4%
General Revenues:				
Property Taxes	18,580,573	17,046,397	1,534,176	9.0%
Federal & State Aid	80,968,384	81,832,118	(863,734)	-1.1%
Other General Revenues	782,280	709,761	72,519	10.2%
Special Items:				
Donated Capital Assets	-	53,549,651	(53,549,651)	-100.0%
<b>Total Revenues</b>	<b>134,156,519</b>	<b>197,911,006</b>	<b>(63,754,487)</b>	<b>-32.2%</b>
<b>Function/Program Expenditures:</b>				
Regular Instruction	30,355,127	30,384,688	(29,561)	-0.1%
Special Education Instruction	8,398,339	8,299,330	99,009	1.2%
Other Special Instruction	1,128,215	1,141,787	(13,572)	-1.2%
Other Instruction	983,217	697,002	286,215	41.1%
Tuition	5,075,737	4,757,053	318,684	6.7%
Attendance	130,482	120,074	10,408	8.7%
Health Services	1,413,080	1,230,898	182,182	14.8%
Student & Instruction Related Services	10,727,523	10,587,538	139,985	1.3%
Educational Media Services/				
School Library	2,443,151	2,741,956	(298,805)	-10.9%
School Administrative Services	2,993,870	3,139,755	(145,885)	-4.6%
Other Administrative Services	1,167,341	1,378,168	(210,827)	-15.3%
Central Services	1,148,923	1,227,796	(78,873)	-6.4%
Administrative Info. Technology	846,418	774,153	72,265	9.3%
Plant Operations & Maintenance	9,229,513	7,556,057	1,673,456	22.1%
Pupil Transportation	5,034,327	4,015,843	1,018,484	25.4%
Unallocated Benefits	18,929,893	20,439,487	(1,509,594)	-7.4%
OPEB Expense - GASB 75	11,968,021	13,701,185	(1,733,164)	-12.6%
On-Behalf TPAF Pension & FICA Contrib.	1,302,109	18,922,510	(17,620,401)	-93.1%
Transfer to Charter Schools	9,151	28,426	(19,275)	-67.8%
Loss on Disposal of Capital Assets	609,764	1,091,470	(481,706)	-44.1%
Unallocated Depreciation	3,675,022	2,664,904	1,010,118	37.9%
Enterprise Funds	2,594,699	1,736,287	858,412	49.4%
<b>Total Expenditures</b>	<b>120,163,922</b>	<b>136,636,367</b>	<b>(16,472,445)</b>	<b>-12.1%</b>
Change In Net Position	13,992,597	61,274,639	(47,282,042)	-77.2%
Net Position - Beginning	82,495,501	21,220,862	61,274,639	288.7%
Net Position - Ending	\$ 96,488,098	\$ 82,495,501	\$ 13,992,597	17.0%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Financial Analysis of the Government’s Funds**

All governmental funds (i.e., general fund, special revenue fund, and capital project fund) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$133,890,326 and expenditures were \$127,677,950. The net change in fund balance for the year was an increase of \$6,212,376. As demonstrated by the various statements and schedules included in the financial section of this report, the School District continues to meet its responsibility for sound financial management.

Table 3 provides a summary of the governmental funds revenues for fiscal year 2022 compared to fiscal year 2021.

**Table 3  
Summary of Governmental Funds Revenues**

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Local sources:				
Local Tax Levy	\$ 18,580,573	\$ 17,046,397	\$ 1,534,176	9.0%
Tuition	78,321	294,794	(216,473)	-73.4%
Miscellaneous	703,959	414,937	289,022	69.7%
Federal Sources	8,195,409	6,906,311	1,289,098	18.7%
State Sources	106,332,064	102,349,866	3,982,198	3.9%
Total Revenues	<u>\$ 133,890,326</u>	<u>\$ 127,012,305</u>	<u>\$ 6,878,021</u>	5.4%

Revenues increased by \$6,868,021 or 5.4% over the prior year. Below are explanations for the fluctuations from prior to current year:

- The tax levy increased \$1,534,176, or 9.0%, from the prior year. This increase is as a result of a decrease in revenue from state aid-public sources of \$1,177,250, or 1.6%.
- The decrease in revenue from state sources is directly related to the effects of S2 Legislation.
- The increase in federal aid was \$1,289,098, or 18.7%, due largely to the funding received for COVID-19 in the current year.

Table 4 is summary of governmental fund expenditures for fiscal year 2022 compared to fiscal year 2021.

**Table 4  
Summary of Governmental Funds Expenditures**

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Instruction:				
Regular Instruction	\$ 30,355,127	\$ 30,384,688	(29,561)	-0.10%
Special Education Instruction	8,398,339	8,299,330	99,009	1.19%
Other Special Instruction	1,128,215	1,141,787	(13,572)	-1.19%
Other Instruction	983,217	697,002	286,215	41.06%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Financial Analysis of the Government's Funds (continued)**

**Table 4  
Summary of Governmental Funds Expenditures (continued)**

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Support Services and Undistributed Costs:				
Tuition	5,075,737	4,757,053	318,684	6.70%
Attendance	130,482	120,074	10,408	8.67%
Health Services	1,413,080	1,230,898	182,182	14.80%
Student & Instruction Related Services	10,727,523	10,587,538	139,985	1.32%
Educational Media Services/School Library	2,443,151	2,741,956	(298,805)	-10.90%
School Administrative Services	2,993,870	3,139,755	(145,885)	-4.65%
General Administrative Services	1,167,341	1,378,168	(210,827)	-15.30%
Central Services	1,148,923	1,227,796	(78,873)	-6.42%
Administrative Info. Technology	846,418	774,153	72,265	9.33%
Plant Operations and Maintenance	8,811,252	8,166,206	645,046	7.90%
Pupil Transportation	5,034,327	4,015,843	1,018,484	25.36%
Employee Benefits	18,929,893	20,439,487	(1,509,594)	-7.39%
On-Behalf TPAF Contributions	23,062,095	18,819,292	4,242,803	22.54%
Transfer to Charter School	9,151	28,426	(19,275)	-67.81%
Capital Outlay	5,019,809	3,141,600	1,878,209	59.79%
Total Expenditures	<u>\$ 127,677,950</u>	<u>\$ 121,091,052</u>	<u>\$ 6,586,898</u>	5.44%

Governmental fund expenditures increased \$6,586,898 over the prior year or 5.44%. Below are explanations for the fluctuations from prior to current year:

- The increase in Capital Outlay is primarily attributed to the approval of certain capital projects in the current year. The district used its capital reserve to fund these projects.
- The increase in on behalf of TPAF Contributions is increase contributions made by the State on our behalf.

**Proprietary Funds**

Table 5 is summary of combined proprietary fund revenues and expenses for fiscal year 2022 compared to fiscal year 2021.

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

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Operating Revenues:				
Charges for service:				
Daily Sales - Nonreimbursable Programs	\$ 16,413	\$ 10,557	5,856	55.47%
Registration & Tuition	-	57,091	(57,091)	-100.00%
Total Operating Revenues	<u>16,413</u>	<u>67,648</u>	<u>(51,235)</u>	-75.74%



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Proprietary Funds (continued)**

**Table 5  
Summary of Proprietary Funds Revenues and Expenses (continued)**

	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Operating Expenses	2,594,699	1,736,287	858,412	49.44%
Operating Income/(Loss)	(2,578,286)	(1,668,639)	(909,647)	54.51%
Nonoperating Revenues/(Expenses)	3,513,088	1,945,603	1,567,485	80.57%
Change in Net Position	934,802	276,964	657,838	237.52%
Net Position - Beginning	1,323,782	1,046,818	276,964	26.46%
Net Position - Ending	<u>\$ 2,258,584</u>	<u>\$ 1,323,782</u>	934,802	70.62%

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

The Total Net Position of the Food Service Enterprise Fund increased by \$934,802 in the current year and the fund’s program continues to be self-sustaining. The fund reported no reimbursable sales in the current year due to the effects of COVID-19, where all meals were served free.

The Total Net Position of the School Age/Wrap Around Childcare Enterprise Fund remained unchanged in the current year. The fund was inactive in the current year.

**Capital Assets**

The School District’s capital assets for its governmental and business-type activities as of June 30, 2022, totaled \$102,865,847 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements and equipment. Overall, the capital assets increased by \$429,056 from fiscal year 2021 to fiscal year 2022. Table 6 shows balances for the governmental activities and business-type activities for 2022 compared to 2021.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Capital Assets (continued)**

**Table 6  
Summary of Capital Assets - Governmental Activities**

<u>Capital Asset (Net of Depreciation):</u>	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Land	\$ 1,458,200	\$ 1,458,200	-	0.0%
Building and Improvements	94,112,888	93,385,511	727,377	0.8%
Equipment	7,160,789	7,571,404	(410,615)	-5.4%
	<u>\$ 102,731,877</u>	<u>\$ 102,415,115</u>	<u>\$ 316,762</u>	0.3%
Depreciation Expense	<u>\$ 3,675,022</u>	<u>\$ 2,664,904</u>		

**Summary of Capital Assets - Business-Type Activities**

<u>Capital Asset (Net of Depreciation):</u>	June 30, <u>2022</u>	June 30, <u>2021</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Equipment	\$ 133,970	\$ 21,676	\$ 112,294	518.1%
	<u>\$ 133,970</u>	<u>\$ 21,676</u>	<u>\$ 112,294</u>	518.1%
Depreciation Expense	<u>\$ 2,350</u>	<u>\$ 2,350</u>		

**Debt Administration**

At June 30, 2022, the District's outstanding debt issues are \$-0-.

**For the Future**

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

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

**Requests for Information**

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

**BASIC FINANCIAL STATEMENTS**

*This page intentionally left blank.*

A. Government-Wide Financial Statements

*This page intentionally left blank.*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 9,668,773	\$ 355,881	\$ 10,024,654
Receivables, Net (Note 4)	3,586,766	614,638	4,201,404
Inventory	-	162,161	162,161
Restricted Cash & Cash Equivalents	26,294,542	-	26,294,542
Capital Assets, Net (Note 5):			
Non-depreciable	1,458,200	-	1,458,200
Depreciable	101,273,677	133,970	101,407,647
<b>Total Assets</b>	<b>142,281,958</b>	<b>1,266,650</b>	<b>143,548,608</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions (Note 8)	3,622,969	-	3,622,969
<b>Total Deferred Outflows of Resources</b>	<b>3,622,969</b>	<b>-</b>	<b>3,622,969</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>145,904,927</b>	<b>1,266,650</b>	<b>147,171,577</b>
<b>LIABILITIES</b>			
Accounts Payable	1,698,417	88,388	1,786,805
Due to Other Governments	2,351,705	-	2,351,705
Other Liabilities	1,464,722	6,386	1,471,108
Internal Balances	1,157,951	(1,157,951)	-
Unearned Revenue	1,393,374	71,243	1,464,617
Noncurrent Liabilities (Note 7):			
Due Beyond One Year	25,198,434	-	25,198,434
<b>Total Liabilities</b>	<b>33,264,603</b>	<b>(991,934)</b>	<b>32,272,669</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows Related to Pensions (Note 8)	18,209,576	-	18,209,576
Deferred Inflows Related to OPEB - Local Plan (Note 16)	201,234	-	201,234
<b>Total Deferred Inflows of Resources</b>	<b>18,410,810</b>	<b>-</b>	<b>18,410,810</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>51,675,413</b>	<b>(991,934)</b>	<b>50,683,479</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	102,731,877	133,970	102,865,847
Restricted For:			
Capital Projects	10,815,869	-	10,815,869
Maintenance Reserve	5,349,795	-	5,349,795
Impact Aid Reserve	10,914,521	-	10,914,521
Emergency Reserve	500,000	-	500,000
Excess Surplus	3,820,940	-	3,820,940
Other Purposes	897,109	-	897,109
Unrestricted (Deficit)	(40,800,597)	2,124,614	(38,675,983)
<b>Total Net Position</b>	<b>\$ 94,229,514</b>	<b>\$ 2,258,584</b>	<b>\$ 96,488,098</b>

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 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
Governmental Activities:							
Instruction:							
Regular	\$ 30,355,127	\$ -	\$ 6,368,070	\$ (23,987,057)	\$ -	\$ -	(23,987,057)
Special Education	8,398,339	-	-	(8,398,339)	-	-	(8,398,339)
Other Special Instruction	1,128,215	-	-	(1,128,215)	-	-	(1,128,215)
Other Instruction	983,217	-	-	(983,217)	-	-	(983,217)
Support Services & Undistributed Costs:							
Tuition	5,075,737	-	-	(5,075,737)	-	-	(5,075,737)
Attendance	130,482	-	-	(130,482)	-	-	(130,482)
Health Services	1,413,080	-	-	(1,413,080)	-	-	(1,413,080)
Student & Instruction Related Services	10,727,523	-	2,808,660	(7,918,863)	-	-	(7,918,863)
Educational Media Services/ School Library	2,443,151	-	-	(2,443,151)	-	-	(2,443,151)
School Administrative Services	2,993,870	-	-	(2,993,870)	-	-	(2,993,870)
Other Administrative Services	1,167,341	-	-	(1,167,341)	-	-	(1,167,341)
Central Services	1,148,923	-	-	(1,148,923)	-	-	(1,148,923)
Administrative Information Technology	846,418	-	-	(846,418)	-	-	(846,418)
Plant Operations & Maintenance	9,229,513	-	1,320,264	(7,909,249)	-	-	(7,909,249)
Pupil Transportation	5,034,327	-	-	(5,034,327)	-	-	(5,034,327)
Unallocated Benefits	30,729,453	-	18,328,217	(12,401,236)	-	-	(12,401,236)
On-Behalf TPAF Pension and Social Security Contributions	1,470,570	-	1,470,570	-	-	-	-
Transfer to Charter Schools	9,151	-	-	(9,151)	-	-	(9,151)
Loss on Disposal of Capital Assets	609,764	-	-	(609,764)	-	-	(609,764)
Unallocated Depreciation	3,675,022	-	-	(3,675,022)	-	-	(3,675,022)
Total Governmental Activities	117,569,223	-	30,295,781	(87,273,442)	-	-	(87,273,442)

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



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 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	2,594,699	16,413	3,513,088	-	934,802	934,802
Total Business-Type Activities	<u>2,594,699</u>	<u>16,413</u>	<u>3,513,088</u>	<u>-</u>	<u>934,802</u>	<u>934,802</u>
Total Primary Government	<u>\$ 120,163,922</u>	<u>\$ 16,413</u>	<u>\$ 33,808,869</u>	<u>\$ (87,273,442)</u>	<u>\$ 934,802</u>	<u>\$ (86,338,640)</u>
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				\$ 18,580,573	-	\$ 18,580,573
Federal & State Aid Not Restricted				80,968,384	-	80,968,384
Tuition Received				78,321	-	78,321
Transportation Fees Received				13,779	-	13,779
Miscellaneous Income				690,180	-	690,180
Total General Revenues, Special Items, Extraordinary Items & Transfers				<u>100,331,237</u>	<u>-</u>	<u>100,331,237</u>
Change In Net Position				13,057,795	934,802	13,992,597
Net Position - Beginning				81,171,719	1,323,782	82,495,501
Net Position - Ending				<u>\$ 94,229,514</u>	<u>\$ 2,258,584</u>	<u>\$ 96,488,098</u>

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

*This page intentionally left blank.*

## B. Fund Financial Statements

*This page intentionally left blank.*

Governmental Funds

*This page intentionally left blank.*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
<b>ASSETS:</b>				
Cash & Cash Equivalents	\$ 6,167,953	\$ 741,584	\$ 2,759,236	\$ 9,668,773
Receivables, Net:				
Tax Levy	194,909	-	-	194,909
Due from Other Governments:				
State	1,233,543	19,480	-	1,253,023
Federal	111,695	1,939,619	-	2,051,314
County	-	26,403	-	26,403
Tuition	61,117	-	-	61,117
Restricted Cash & Cash Equivalents	26,294,542	-	-	26,294,542
<b>Total Assets</b>	<b>\$ 34,063,759</b>	<b>\$ 2,727,086</b>	<b>\$ 2,759,236</b>	<b>\$ 39,550,081</b>
<b>LIABILITIES &amp; FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 840,502	\$ 849,418	\$ 8,497	\$ 1,698,417
Accrued Salaries Payable	206,336	5,229	-	211,565
Payroll Deductions & Withholdings Payable	1,253,157	-	-	1,253,157
Unearned Revenue	-	1,393,374	-	1,393,374
Interfunds Payable	260,462	897,489	-	1,157,951
<b>Total Liabilities</b>	<b>2,560,457</b>	<b>3,145,510</b>	<b>8,497</b>	<b>5,714,464</b>
<b>Fund Balances:</b>				
<b>Restricted for:</b>				
Maintenance Reserve	5,349,795	-	-	5,349,795
Capital Reserve	8,922,321	-	-	8,922,321
Excess Surplus	3,820,940	-	-	3,820,940
Capital Projects	-	-	1,893,548	1,893,548
Impact Aid Reserve	10,914,521	-	-	10,914,521
Emergency Reserve	500,000	-	-	500,000
Unemployment Compensation Reserve	607,905	-	-	607,905
Student Activities	-	289,204	-	289,204
<b>Assigned to:</b>				
Designated for Subsequent Year's Expenditures	1,500,000	-	-	1,500,000
Other Purposes	2,061,815	-	857,191	2,919,006
Unassigned (Deficit)	(2,173,995)	(707,628)	-	(2,881,623)
<b>Total Fund Balances</b>	<b>31,503,302</b>	<b>(418,424)</b>	<b>2,750,739</b>	<b>33,835,617</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 34,063,759</b>	<b>\$ 2,727,086</b>	<b>\$ 2,759,236</b>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

The cost of the assets is \$152,513,415 and the accumulated depreciation is \$49,781,538. 102,731,877

Deferred outflows and inflows of resources related to pensions and related to other post-employment benefits are applicable to future reporting periods and, therefore, are not reported in the funds.

    Deferred Outflows related to pensions 3,622,969

    Deferred Inflows related to other post-employment benefits (201,234)

    Deferred Inflows related to pensions (18,209,576)

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. (2,351,705)

Long-term liabilities, including net pension liability, compensated absences payable and other post-employment benefits are not due and payable in the current period and, therefore, are not reported as a liability in the funds. (25,198,434)

Net position of Governmental Activities \$ 94,229,514

**PEMBERTON 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	TOTALS
Revenues:				
Local Sources:				
Local Tax Levy	\$ 18,580,573	\$ -	\$ -	\$ 18,580,573
Tuition	78,321	-	-	78,321
Transportation	13,779	-	-	13,779
Miscellaneous	341,789	348,391	-	690,180
Total Local Sources	<u>19,014,462</u>	<u>348,391</u>	<u>-</u>	<u>19,362,853</u>
State Sources	98,539,711	7,792,353	-	106,332,064
Federal Sources	3,052,510	5,142,899	-	8,195,409
Total Revenues	<u>120,606,683</u>	<u>13,283,643</u>	<u>-</u>	<u>133,890,326</u>
Expenditures:				
Current Expense:				
Regular Instruction	23,987,057	6,368,070	-	30,355,127
Special Education Instruction	8,398,339	-	-	8,398,339
Other Special Instruction	1,128,215	-	-	1,128,215
Other Instruction	983,217	-	-	983,217
Support Services:				
Tuition	3,459,587	1,616,150	-	5,075,737
Attendance	130,482	-	-	130,482
Health Services	1,413,080	-	-	1,413,080
Student & Instruction Related Services	7,918,863	2,808,660	-	10,727,523
Educational Media Services/School Library	2,443,151	-	-	2,443,151
School Administrative Services	2,993,870	-	-	2,993,870
Other Administrative Services	1,167,341	-	-	1,167,341
Central Services	1,148,923	-	-	1,148,923
Administrative Information Technology	846,418	-	-	846,418
Plant Operations & Maintenance	8,811,252	-	-	8,811,252
Pupil Transportation	5,034,327	-	-	5,034,327
Unallocated Benefits	17,098,131	1,831,762	-	18,929,893
On-Behalf TPAF Pension and Social Security Contributions	23,062,095	-	-	23,062,095
Transfer to Charter School	9,151	-	-	9,151
Capital Outlay	1,218,884	1,320,264	2,480,661	5,019,809
Total Expenditures	<u>111,252,383</u>	<u>13,944,906</u>	<u>2,480,661</u>	<u>127,677,950</u>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	<u>9,354,300</u>	<u>(661,263)</u>	<u>(2,480,661)</u>	<u>6,212,376</u>
Other Financing Sources/(Uses):				
Operating Transfer In	160,150	726,462	2,848,738	3,735,350
Operating Transfer Out	(3,575,200)	-	(160,150)	(3,735,350)
Total Other Financing Sources/(Uses)	<u>(3,415,050)</u>	<u>726,462</u>	<u>2,688,588</u>	<u>-</u>
Net Change in Fund Balance	5,939,250	65,199	207,927	6,212,376
Fund Balance - July 1	<u>25,564,052</u>	<u>(483,623)</u>	<u>2,542,812</u>	<u>27,623,241</u>
Fund Balance - June 30	<u>\$ 31,503,302</u>	<u>\$ (418,424)</u>	<u>\$ 2,750,739</u>	<u>\$ 33,835,617</u>

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



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

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ 6,212,376

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	\$ (3,675,022)	
Capital Asset Deletions	(2,600,060)	
Accumulated Depreciation Deletions	1,990,296	
Capital Outlays	4,601,548	316,762

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. 6,163,084

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. 197,112

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 (+). 168,461

Change in Net Position of Governmental Activities \$ 13,057,795

*This page intentionally left blank.*

Proprietary Funds

*This page intentionally left blank.*

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

ASSETS	BUSINESS-TYPE ACTIVITIES		
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	TOTALS
Current Assets:			
Cash	\$ -	\$ 419,756	\$ 419,756
Accounts Receivable:			
State	9,916	-	9,916
Federal	604,722	-	604,722
Interfund Receivable	1,157,951	-	1,157,951
Inventories	162,161	-	162,161
Total Current Assets	<u>1,934,750</u>	<u>419,756</u>	<u>2,354,506</u>
Capital Assets			
Equipment	189,885	-	189,885
Accumulated Depreciation	(55,915)	-	(55,915)
Total Capital Assets	<u>133,970</u>	<u>-</u>	<u>133,970</u>
Total Assets	<u>2,068,720</u>	<u>419,756</u>	<u>2,488,476</u>
LIABILITIES			
Cash Deficit	63,875	-	63,875
Unearned Revenue	71,243	-	71,243
Accounts Payable	88,388	-	88,388
Accrued Salaries	6,386	-	6,386
Total Liabilities	<u>229,892</u>	<u>-</u>	<u>229,892</u>
NET POSITION			
Net Investment in Capital Assets	133,970	-	133,970
Unrestricted			
Food Service	1,704,858	-	1,704,858
Childcare Programs	-	419,756	419,756
Total Net Position	<u>\$ 1,838,828</u>	<u>\$ 419,756</u>	<u>\$ 2,258,584</u>

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

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

	BUSINESS-TYPE ACTIVITIES		
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	TOTALS
Operating Revenues:			
Daily Sales Nonreimbursable Programs			
Miscellaneous	\$ 16,413	\$ -	\$ 16,413
Total Operating Revenue	16,413	-	16,413
Operating Expenses:			
Salaries	1,116,708	-	1,116,708
Employee Benefits	235,000	-	235,000
Depreciation	2,350	-	2,350
Miscellaneous	33,471	-	33,471
Cost of Sales - reimbursable	1,201,557	-	1,201,557
Cost of Sales - nonreimbursable	5,613	-	5,613
Total Operating Expenses	2,594,699	-	2,594,699
Operating Income/(Loss)	(2,578,286)	-	(2,578,286)
Nonoperating Revenues:			
State Sources:			
State School Lunch Program	48,090	-	48,090
State Summer Program	59	-	59
Federal Source:			
School Breakfast Program	784,347	-	784,347
National School Lunch Program	2,047,063	-	2,047,063
Snack Program	68,906	-	68,906
Summer Program	148,272	-	148,272
Emergency Operating Costs During COVID-19	62,270	-	62,270
Pandemic EBT Administrative Costs	6,198	-	6,198
Food Distribution Program	347,883	-	347,883
Total Nonoperating Revenues	3,513,088	-	3,513,088
Net Income/(Loss)	934,802	-	934,802
Net Position - Beginning	904,026	419,756	1,323,782
Total Net Position - Ending	\$ 1,838,828	\$ 419,756	\$ 2,258,584

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

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

	BUSINESS-TYPE ACTIVITIES		
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	TOTALS
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 7,485	\$ -	\$ 7,485
Payments to Employees	(1,605,605)	-	(1,605,605)
Payments for Employee Benefits	(235,000)	-	(235,000)
Payments to Suppliers	(890,853)	-	(890,853)
Net Cash Provided/(Used) by Operating Activities	(2,723,973)	-	(2,723,973)
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	2,706,432	-	2,706,432
Net Cash Provided by Noncapital Financing Activities	2,706,432	-	2,706,432
Cash Flows From Capital and Related Financing Activities:			
Purchase of Capital Assets	(26,256)	-	(26,256)
Net Cash Provided by Capital and Related Financing Activities	(26,256)	-	(26,256)
Net Increase/(Decrease) in Cash & Cash Equivalents	(43,797)	-	(43,797)
Balances - Beginning of Year	(20,078)	419,756	399,678
Balances - Ending of Year	\$ (63,875)	\$ 419,756	\$ 355,881

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

Operating Income/(Loss)	\$ (2,578,286)	\$ -	\$ (2,578,286)
Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities:			
Food Distribution Program	347,883	-	347,883
Change in Assets & Liabilities:			
Depreciation	2,350	-	2,350
(Increase)/Decrease in Interfund Receivable	(489,670)	-	(489,670)
(Increase)/Decrease in Inventory	(3,708)	-	(3,708)
(Decrease)/Increase in Unearned Revenue	(8,928)	-	(8,928)
(Decrease)/Increase in Accrued Salaries	6,386	-	6,386
Total Adjustments	(145,687)	-	(145,687)
Net Cash Provided/(Used) by Operating Activities	\$ (2,723,973)	\$ -	\$ (2,723,973)

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

*This page intentionally left blank.*



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

*This page intentionally left blank.*

# PEMBERTON TOWNSHIP SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022

### Note 1. Summary of Significant Accounting Policies

#### **Basis of Presentation**

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

#### **Reporting Entity**

The Pemberton Township School District is a Type II School District located in the County of Burlington, State of New Jersey. As a Type II School District, the School District functions independently through a Board of Education. The Board is comprised of nine members elected to three-year terms. These terms are staggered so that three members’ terms expire each year. The operations of the District include ten elementary schools, one junior high school, and one senior high school, located in Pemberton Township. The School District has an approximate enrollment at June 30, 2022 of 4,373 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*, 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 – and Amendment of GASB Statement No. 14 and GASB Statement No. 90, Majority Equity Interests – An amendment of GASB Statements No. 14 and No. 61*. The District had no component units as of or for the year ended June 30, 2022.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

**Government-Wide Financial Statements**

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

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

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

**Governmental Fund Financial Statements**

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

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

**Proprietary Fund Financial Statements**

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

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

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

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

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

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

## PEMBERTON TOWNSHIP SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022 (continued)

#### Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

The District reports the following major governmental funds:

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

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

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

**Capital Projects Fund** - The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the acquisition of construction of major capital facilities, other than those financed by proprietary funds. The financial resources are derived from New Jersey School Development Authority grants, temporary notes, capital leases, or serial bonds that are specially authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

The School District reports the following major proprietary funds:

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

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

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

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

**Budgets/Budgetary Control**

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue and debt service funds. The budgets are submitted to the county office. In accordance with P.L.2011 c.202, which became effective January 17, 2012, the District eliminated the April annual voter referendum on budgets which met the statutory tax levy cap limitations and the board of education members are elected

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

at the November general election. Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23-2-2(f)1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23-2-11.

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

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

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

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.



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

**Cash and Cash Equivalents**

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

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

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

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

**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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

value at the date of donation. The District has established a threshold of \$2,000 for capitalization of depreciable assets.

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

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

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

**Compensated Absences**

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

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

**Unearned Revenue**

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

**Accrued Liabilities and Long-Term Obligations**

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

# PEMBERTON TOWNSHIP SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022 (continued)

### Note 1. Summary of Significant Accounting Policies (continued)

from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are normally expected to be paid with expendable available financial resources.

#### Accounting Estimates

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

#### Interfund Activity

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

#### 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

## PEMBERTON TOWNSHIP SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022 (continued)

#### Note 1. Summary of Significant Accounting Policies (continued)

be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

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

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

#### Net Position

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

- 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*. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. The GASB based the new standard on the principle that leases are financing of the right to use an underlying asset. Statement No. 87 is effective for reporting periods beginning after June 15, 2021. The adoption of this pronouncement had no material effect on the financial statements.

##### Recently Issued Accounting Pronouncements

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

Statement No. 96, *Subscription-Based Information Technology Arrangements*. Statement No. 96 establishes a single approach to accounting and financial reporting for subscription-based information technology arrangements for government end users. Statement No. 96 is effective for reporting periods beginning after June 15, 2022. Management has not yet determined the potential impact on the District's financial statements.

Statement No. 101, *Compensated Absences*. Statement No. 101 aligns the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Management has not yet determined the potential impact on the District's financial statements.

**Deferred Outflows and Deferred Inflows of Resources**

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

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

**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 \$39,278,644 was exposed to custodial credit risk as follows:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

Insured under FDIC and GUDPA	\$ 37,202,143
Uninsured and Uncollateralized	<u>2,076,501</u>
	<u><u>\$ 39,278,644</u></u>

**Investments**

The School District had no investments at June 30, 2022.

**Note 3. Reserve Accounts**

**Capital Reserve**

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

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

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

Beginning Balance, July 1, 2021	\$ 8,610,909
Increased by:	
Unexpended Capital Projects	160,150
Deposits approved by Board	<u>3,000,000</u>
	11,771,059
Decreased by:	
Budget Withdrawals	<u>(2,848,738)</u>
Ending Balance, June 30, 2022	<u><u>\$ 8,922,321</u></u>

**Maintenance Reserve**

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 3. Reserve Accounts (continued)**

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

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

Beginning Balance, July 1, 2021	\$ 5,849,795
Decreased by:	
Budget Withdrawals	<u>(500,000)</u>
Ending Balance, June 30, 2022	<u>\$ 5,349,795</u>

**Emergency Reserve**

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

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

Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of 4 percent.

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

Ending Balance, June 30, 2022 and 2021	<u>\$ 500,000</u>
--	-------------------

**Federal Impact Aid Reserve**

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

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 3. Reserve Accounts (continued)**

Beginning Balance, July 1, 2021	\$ 10,664,521
Increased by:	
Deposits approved by Board	<u>2,000,000</u>
	12,664,521
Decreased by:	
Budget Withdrawals	<u>(1,750,000)</u>
Ending Balance, June 30, 2022	<u>\$ 10,914,521</u>

**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 Funds</u>	<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Activities</u>	<u>Food Service Fund</u>	<u>Business-Type Activities</u>
Federal Awards	\$ 111,695	\$ 1,939,619	\$ 2,051,314	\$ 604,722	\$ 604,722
State Awards	1,233,543	19,480	1,253,023	9,916	9,916
County Grants	-	26,403	26,403	-	-
Tuition	61,117	-	61,117	-	-
Tax Levy	194,909	-	194,909	-	-
Total	<u>\$ 1,601,264</u>	<u>\$ 1,985,502</u>	<u>\$ 3,586,766</u>	<u>\$ 614,638</u>	<u>\$ 614,638</u>

**Note 5. Capital Assets**

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



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 5. Capital Assets (continued)**

	Balance July 1, <u>2021</u>	<u>Additions</u>	Retirements <u>and Transfers</u>	Balance June 30, <u>2022</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,458,200	\$ -	\$ -	\$ 1,458,200
Total Capital Assets not being depreciated	<u>1,458,200</u>	<u>-</u>	<u>-</u>	<u>1,458,200</u>
Capital Assets being depreciated:				
Land Improvements	4,140,083	-	-	4,140,083
Buildings and Improvements	125,763,142	3,219,518	(261,734)	128,720,926
Equipment	19,150,502	1,382,030	(2,338,326)	18,194,206
Total Capital Assets being depreciated	<u>149,053,727</u>	<u>4,601,548</u>	<u>(2,600,060)</u>	<u>151,055,215</u>
Less: Accumulated Depreciation:				
Land Improvements	(4,140,083)	-	-	(4,140,083)
Buildings and Improvements	(32,377,631)	(2,487,196)	256,789	(34,608,038)
Equipment	(11,579,098)	(1,187,826)	1,733,507	(11,033,417)
Total Accumulated Depreciation	<u>(48,096,812)</u>	<u>(3,675,022)</u>	<u>1,990,296</u>	<u>(49,781,538)</u>
Total Capital Assets being depreciated, net	<u>100,956,915</u>	<u>926,526</u>	<u>(609,764)</u>	<u>101,273,677</u>
Total Governmental Activities Capital Assets, net	<u>\$ 102,415,115</u>	<u>\$ 926,526</u>	<u>\$ (609,764)</u>	<u>\$ 102,731,877</u>
	Balance July 1, <u>2021</u>	<u>Additions</u>	Retirements <u>and Transfers</u>	Balance June 30, <u>2022</u>
<b>Business-Type Activities:</b>				
Machinery & Equipment	\$ 75,241	\$ 114,644	\$ -	\$ 189,885
	<u>75,241</u>	<u>114,644</u>	<u>-</u>	<u>189,885</u>
Less: Accumulated Depreciation:				
Equipment	(53,565)	(2,350)	-	(55,915)
	<u>(53,565)</u>	<u>(2,350)</u>	<u>-</u>	<u>(55,915)</u>
Total Business-Type Activities Capital Assets, net	<u>\$ 21,676</u>	<u>\$ 112,294</u>	<u>\$ -</u>	<u>\$ 133,970</u>

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 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	\$ -	\$ 260,462
Special Revenue Fund	-	897,489
Food Service Fund	<u>1,157,951</u>	<u>-</u>
	<u>\$ 1,157,951</u>	<u>\$ 1,157,951</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	\$ 160,150	\$ 3,575,200
Special Revenue Fund	726,462	-
Capital Projects Fund	<u>2,848,738</u>	<u>160,150</u>
	<u>\$ 3,735,350</u>	<u>\$ 3,735,350</u>

The purposes of the interfund transfers were for the funding of capital projects.

**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 July 1, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>
Governmental Activities:				
Compensated Absences	\$ 1,456,714	\$ -	\$ 168,461	\$ 1,288,253
OPEB Liability - Local	2,485,418	-	843,403	1,642,015
Net Pension Liability	<u>32,222,866</u>	<u>-</u>	<u>9,954,700</u>	<u>22,268,166</u>
	<u>\$ 36,164,998</u>	<u>\$ -</u>	<u>\$ 10,966,564</u>	<u>\$ 25,198,434</u>

**Bonds Payable**

As of June 30, 2022, the District had no bonds payable outstanding.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 7. Long-Term Obligations (continued)**

**Financed Purchases Payable**

As of June 30, 2022, the District had no financed purchases outstanding.

**Bonds Authorized but not Issued**

As of June 30, 2022, the School District had no bonds authorized but not issued.

**Note 8. Pension Plans**

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

**Plan Description** - The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PERS, please refer to Division's annual financial statements, which can be found at [www.state.nj.us/treasury/pensions/annual-reports.shtml](http://www.state.nj.us/treasury/pensions/annual-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.

The following represents the membership tiers for PERS:

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

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

**Contributions** - The contribution policy for PERS is set by *N.J.S.A. 15A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2021, the State's pension contribution was less than the actuarial determined amount.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE 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 and Deferred Outflows/Inflows of Resources** - At June 30, 2022, the School District reported a liability of \$22,268,166 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 0.18797%, which was a decrease of 0.00963% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized full accrual pension expense/(benefit) of (\$3,927,488) in the government-wide financial statements. This pension expense/(benefit) 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:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 351,198	\$ 159,414
Changes of Assumptions	115,972	7,927,612
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	5,866,020
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	804,094	4,256,530
School District Contributions Subsequent to Measurement Date	<u>2,351,705</u>	<u>-</u>
	<u>\$ 3,622,969</u>	<u>\$ 18,209,576</u>

\$2,351,705 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is based on the amount payable to the State due 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:

<b>Year Ending <u>Dec 31,</u></b>	<b><u>Amount</u></b>
2022	\$ (6,599,443)
2023	(4,711,987)
2024	(3,212,771)
2025	(2,415,049)
2026	<u>938</u>
	<u>\$ (16,938,312)</u>

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

	<b><u>Deferred Outflow of Resources</u></b>	<b><u>Deferred Inflow of Resources</u></b>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
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, 2014	6.44	-
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
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 Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	6.44
June 30, 2015	5.72	5.72
June 30, 2016	5.57	5.57
June 30, 2017	5.48	5.48
June 30, 2018	5.63	5.63
June 30, 2019	5.21	5.21
June 30, 2020	5.16	5.16
June 30, 2021	5.13	5.13

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE 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		
Price		2.75%
Wage		3.25%
Salary Increases:		
Through 2026		2.00 - 6.00% Based on Years of Service
Thereafter		3.00 - 7.00% Based on Years of Service
Investment Rate of Return		7.00%
Mortality Rate Table		
	PERS	Pub-2010 General Classification Headcount weighted mortality 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, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 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:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE 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%
	100.00%	

**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 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 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** - 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:



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

	<b>1% Decrease <u>(6.00%)</u></b>	<b>Current Discount Rate <u>(7.00%)</u></b>	<b>1% Increase <u>(8.00%)</u></b>
District's Proportionate Share of the Net Pension Liability	<u>\$ 30,647,988</u>	<u>\$ 22,268,166</u>	<u>\$ 15,595,528</u>

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

**Balances at June 30, 2022 and June 30, 2021**

	<u>6/30/2022</u>	<u>6/30/2021</u>
Actuarial valuation date (including roll forward)	June 30, 2021	June 30, 2020
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
District's portion of the Plan's total Net Pension Liability	0.18797%	0.19760%

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

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

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

The following represents the membership tiers for TPAF:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)

Note 8. Pension Plans (continued)

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

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

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

**Contributions** - The contribution policy for TPAF is set by *N.J.S.A 18A:66* and requires contributions by active members and contributing employers. 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. 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, 2021 was \$194,698,056. 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 0.40499%, which was a decrease of 0.01971% from its proportion measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the School District recognized \$4,581,331 in on-behalf pension expense and revenue in the government-wide financial statements, for the State of New Jersey on-behalf

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

TPAF pension contributions. This pension expense and revenue was based on the pension plans June 30, 2021 measurement date.

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE 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%
	100.00%	

**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 the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. 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 7.00% as well as what the State's proportionate share of the net pension liability, attributable to the School District's would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

	<b>1% Decrease <u>(6.00%)</u></b>	<b>Current Discount Rate <u>(7.00%)</u></b>	<b>1% Increase <u>(8.00%)</u></b>
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	230,360,322	194,698,056	164,743,994
	<u>\$ 230,360,322</u>	<u>\$ 194,698,056</u>	<u>\$ 164,743,994</u>

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

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

**Balances at June 30, 2022 and June 30, 2021**

	<u>6/30/2022</u>	<u>6/30/2021</u>
Actuarial valuation date (including roll forward)	June 30, 2021	June 30, 2020
Collective Deferred Outflows of Resources	\$ 6,373,530,834	\$ 9,626,458,228
Collective Deferred Inflows of Resources	27,363,797,906	14,591,988,841
Collective Net Pension Liability	48,165,991,182	65,993,498,688
District's portion of the Plan's total Net Pension Liability	0.40499%	0.42470%

**C. Defined Contribution Plan (DCRP)**

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

Individuals eligible for membership in the DCRP include:

- State or local officials who are elected or appointed on or after July 1, 2007;

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

**C. Defined Contribution Plan (DCRP) (continued)**

- 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 \$8,300 and is subject to adjustment in future years.
- Employees otherwise eligible to enroll in the PERS or TPAF after May 21, 2010, who do not work the minimum number of hours per week required for PERS or TPAF Tier 4 or Tier 5 enrollment but who earn salary of at least \$5,000 annually. The minimum number is 35 hours per
- week for State employees, or 32 hours per week for local government or local education employees

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

For the year ended June 30, 2022, employee contributions totaled \$121,475, and the School District recognized an expense for payments made to the Defined Contribution Retirement program in the amount of \$66,259.

**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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 9. Other Post-Retirement Benefits (continued)**

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 is the responsibility of the individual local education employers.

**Basis of Presentation**

The Schedule presents the State of New Jersey’s obligation under NJSA 52:14-17.32f. The Schedule does not purport to be a complete presentation of the financial position or changes in financial position of the State Health Benefit Local Education Retired Employees Plan or the State of New Jersey. The accompanying Schedule was prepared in accordance with U.S. generally accepted accounting principles.

Such preparation requires management of the State of New Jersey to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**Total Nonemployer OPEB Liability**

The total nonemployer OPEB liability as of June 30, 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.

Total Nonemployer OPEB Liability:	\$	60,007,650,970		
<b>Inflation Rate:</b>		2.50%		
		<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary Increases:				
Through 2026		1.55 - 4.45% based on years of service	2.00 - 6.00% based on years of service	3.25 - 15.25% based on years of service
Thereafter		2.75 - 5.65% based on years of service	3.00 - 7.00% based on years of service	Not 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 Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disabilities. Future disabled retirees was based on the 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.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 9. Other Post-Retirement Benefits (continued)**

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, 2022 was \$315,835,279. 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 0.52633%, which was a decrease of 0.00259% 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 \$12,165,133 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.

**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 4.50% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

**Discount Rate**

The discount rate for June 30, 2021 was 2.16%. 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:



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 9. Other Post-Retirement Benefits (continued)**

	<b>June 30, 2021</b>		
	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	\$ 378,321,082.81	\$ 315,835,279	\$ 266,631,459
State of New Jersey's Total Non- employer Liability	\$ 71,879,745,555	\$ 60,007,650,970	\$ 50,659,089,138

**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, 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:

	<b>June 30, 2021</b>		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 255,669,684	\$ 315,835,279	\$ 396,633,226
State of New Jersey's Total Nonemployer OPEB Liability	\$ 48,576,388,417	\$ 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 Resources	Deferred Inflows of Resources
Change in Proportion Differences between Expected & Actual Experience	\$ -	\$ -
Change in Assumptions	9,045,886,863	18,009,362,976
Contributions Made in Fiscal Year Year Ending 2022 After June 30, 2021 Measurement Date **	10,179,536,966	6,438,261,807
	TBD	-
	<u>\$ 19,225,423,829</u>	<u>\$ 24,447,624,783</u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 9. Other Post-Retirement Benefits (continued)**

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

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	<u>347,612,410</u>
	<u><u>\$ (5,222,200,954)</u></u>

**Plan Membership**

At June 30, 2020, the Program membership consisted of the following:

	<u>June 30, 2020</u>
Active Plan Members	213,901
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	<u>150,427</u>
	<u><u>364,328</u></u>

**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:

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE 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 \$16,220,101, \$3,046,533, \$3,789,671 and \$5,790, respectively.

**Note 11. Risk Management**

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

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

<u>Fiscal Year</u>	<u>School District Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2021-2022	\$ -	\$ 379	\$ 607,905
2020-2021	358,923	127,498	608,284
2019-2020	105,426	163,221	376,859

**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.

**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, 2022 may be impaired. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying combined financial statements for such contingencies.

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 12. Contingencies (continued)**

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

**Note 13. Deferred Compensation**

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

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

**Note 14. Compensated Absences**

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

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

The liability for vested compensated absences of the governmental fund types is recorded in the Statement of Net Position. At June 30, 2022, the liability for compensated absences reported on the government-wide Statement of Net Position was \$1,288,253.

**Note 15. Tax Abatements**

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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

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

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

**Note 16. Post-Retirement Health Benefits – Local District**

The Pemberton Township School District provides Other Post-Employment Benefits to a closed group of retirees who participated in the E.I.R. and are depicted on the letter from Director of Personnel dated January 4, 1995. The District provides the following benefits:

- Early Retirement Health Benefits including monthly premium payments to the State
- Medicare Part B Premium reimbursements
- With 20 years of service with Pemberton, free dental and vision coverage from ages 55 to 65
- Free medical and prescription drug coverage from ages 55 to 65 for retirees that do not meet the age 55 required by the State Employees Health Benefit Plan
- Those hired after July 1, 2001 are not eligible.

**Basis of Valuation**

This valuation has been conducted as of June 30, 2020 based upon June 30, 2022 census, plan, design and financial information provided by the District. Census includes 144 participants currently receiving retiree benefits, and 35 active participants who can satisfy the requirements, of whom 27 are eligible to retire as of the valuation date. The average age of the active population is 57 and the average age of the retiree population is 61.

Actuarial assumptions were selected with the intention of satisfying the requirements of New Jersey Local Finance Notice 2007-15 in addition to Statement of Government Accounting Standard Number 75.

Demographic assumptions were selected based on those used by the State Division of Pensions and Benefits in calculating pension benefits taken from July 1, 2021 report from Cheiron. While some assumptions were simplified to reflect the smaller population, and to simplify the valuation process, the valuation results reasonably conform to the requirements of Local Finance Notice 2007-15.

Health care (economic) assumptions were selected based on those used by the State Health Benefits Program in calculating SHBP member OPEB requirements taken from the July 1, 2021 report from Aon Consultants.

The following table outlines the Key Actuarial Assumptions for the calculation:

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

<i>Mortality</i>	<i>RP 2000 Combined Healthy Male Mortality Rates Set Forward Three Years</i>
<i>Turnover</i>	<i>NJ State Pensions Ultimate Withdrawal Rates - prior to benefits eligibility</i>
<i>Assumed Retirement Age</i>	<i>At first eligibility after completing 20 years but less than 30 years of service and attainment of age 55 but less than age 65</i>
<i>Full Attribution Period</i>	<i>Service to Assumed Retirement Age</i>
<i>Annual Discount Rate</i>	<i>2.21% Based on the Bond Buyer 20 Index June 30, 2020 2.16% Based on the Bond Buyer 20 Index June 30, 2021 3.54% Based on the Bond Buyer 20 Index June 30, 2022</i>
<i>CIP Increase</i>	<i>2.50%</i>
<i>Rate of Salary Increase</i>	<i>2.50%</i>
<i>Medical Trend</i>	<i>Medical - 5.50% in 2021, reducing by 0.2% per annum, leveling at 4.50% per annum in 2026  Drug - 7.00% in 2021, reducing by 0.5% per annum, leveling at 4.5% per annum in 2026  Medicare Advantage - 4.5% per annum  Dental and Vision - 3.50% per annum</i>
<i>Medical Cost Aging Factor</i>	<i>NJ SHBP Medical Morbidity Rates</i>

- Attribution period – The attribution period begins with the date of hire and ends with full benefits eligibility date.
- Per capita cost methods – The valuation reflects per capita net premium costs based on actual 2019-20 medical, prescription drug, dental and vision premiums and the plan option selected. Plan selections are assumed to remain unchanged in retirement. The age specific cost was derived based on per person costs at the average age of the active population (57) and scaled to each age based on the medical cost aging factors. At age 65, benefits cease except for grandfathered retirees that receive medical benefits or Medicare B reimbursements.
- Retiree Contributions – NJ Chapter 78 requires that certain future retirees contribute toward the cost of their benefits. Specifically, those who had retired prior to passage of Chapter 78 and those employees that had more than 25 years of service on the date of passage are grandfathered. All others are subject to the contribution rates in effect when they retire, but not less than 1.5% of their annual retirement allowance from the Public Employees Retirement System. For purposes of this valuation and for conservatism, we have assumed that future retiree contributions percentage rates will not increase. Thus, we assumed that a future retiree will contribute his/her current employee contribution as reported by the District increased annually by the rate of medical trend.
- Actuarial valuation method – Entry Age Normal Funding Method based on a level percentage of salary utilizing rate of salary increase.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

**Results of Valuation**

*Total OPEB Liability and Net OPEB Liability*

The components of the net OPEB liability of the plan as of June 30, 2022, are as follows:

Total OPEB Liability	\$ 1,642,015
Plan Fiduciary Net Position	-
Net OPEB Liability	\$ 1,642,015
Net Position/OPEB Liability	0.00%

The Total OPEB Liability is the actuarial accrued liability. The Net OPEB Liability is the Total OPEB Liability less the Fiduciary Net Position (assets). Since there are no plan assets to offset the liability, the two are equal.

*Total OPEB Expense*

The Total OPEB Expense is the measure of annual cost based on the actuarial funding method utilized. It is comprised of the “Service Cost” (aka “normal cost”) which is the portion of future liabilities attributable to the measurement year, plus recognized portion of the experience gain or loss, and interest on the Net OPEB Liability during the year.

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

The following presents the net OPEB liability of the District, calculated using the discount rate of 3.54%, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Net OPEB Liability	\$ 1,953,004	\$ 1,642,015	\$ 1,404,677

**Sensitivity of the Net OPEB Liability To Changes in the Medical Inflation Rate**

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

	1% Decrease	Current Health Care Trend Rate	1% Increase
Net OPEB Liability	\$ 1,475,692	\$ 1,642,015	\$ 1,825,209

**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

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

**Summary of Deferred Outflows and Inflows to OPEB Expense**

	Deferred Outflows <u>of Resources</u>	Deferred Inflows <u>of Resources</u>
Differences Between Expected and Actual Experience	\$ -	\$ (356,315)
Change of Assumptions	<u>-</u>	<u>557,549</u>
Total	<u>\$ -</u>	<u>\$ 201,234</u>

**Amounts Reported as Deferred Outflows and Inflows Related to OPEB Expense**

Year Ending <u>June 30</u>	<u>Amount</u>
2023	\$ (29,172)
2024	(29,172)
2025	(29,172)
2026	(29,172)
2027	(29,172)
Thereafter	<u>(55,374)</u>
	<u>\$ (201,234)</u>

**Note 17. Calculation of Excess Surplus**

The designation for Restricted Fund Balance – Excess Surplus is a required calculation pursuant to N.J.S.A.18A:7F-7. New Jersey school districts are required to reserve General Fund fund balance at the fiscal year-end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years’ budget. The excess fund balance at June 30, 2022 was \$3,820,940.

**Note 18. Fund Balances**

**General Fund** – Of the \$31,503,302 General Fund fund balance at June 30, 2022, \$8,922,321 has been restricted for the Capital Reserve Account; \$5,349,795 has been restricted for the Maintenance Reserve Account; \$10,914,521 has been restricted for the Impact Aid Reserve Account; \$500,000 has been restricted for Emergency Reserve; \$607,905 has been restricted for Unemployment Compensation Reserve; \$2,061,815 has been assigned to other purposes; \$1,500,000 has been assigned for Designated for Subsequent Year’s Expenditures; and (\$2,173,995) has been unassigned.

**Special Revenue Fund** – Of the (\$418,424) Special Revenue Fund fund balance at June 30, 2022, \$289,204 is restricted for Student Activities and (\$707,628) has been unassigned.



**PEMBERTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022 (continued)**

**Note 18. Fund Balances (continued)**

**Capital Projects Fund** – Of the \$2,750,739 Capital Projects Fund fund balance at June 30, 2022, \$1,893,548 is restricted for future capital projects approved by the School District and \$857,191 has been assigned to other purposes.

**Note 19. Deficit Fund Balances**

The School District has a deficit fund balance of \$2,173,995 in the General Fund and \$707,628 in the Special Revenue Fund as of June 30, 2022 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The School District deficits in the fund statements (modified accrual basis) of \$2,173,995 and \$707,628 are less than or equal to the last two state aid payments.

**Note 20. Deficit in Net Position**

**Unrestricted Net Position** – The School District governmental activities had a deficit in unrestricted net position in the amount of \$40,800,597 at June 30, 2022. The primary causes of this deficit are the School District not recognizing the receivable for the last two state aid payments and the recording of the net pension liability for the Public Employee’s Retirement System (PERS) as of June 30, 2022. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

**Note 21. Subsequent Events**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2022 and March 15, 2023, the date that the financial statements were available for issuance, for possible disclosure and recognition in the financial statements, and no items have come to the attention of the School District that would require disclosure.

*This page intentionally left blank.*

**REQUIRED SUPPLEMENTARY INFORMATION - PART II**

*This page intentionally left blank.*

### C. Budgetary Comparison Schedules

*This page intentionally left blank.*

**PEMBERTON 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	
<b>Revenues:</b>					
<b>Local Sources:</b>					
Local Tax Levy	\$ 18,580,573	\$ -	\$18,580,573	\$ 18,580,573	\$ -
Tuition	200,000	-	200,000	78,321	(121,679)
Transportation	-	-	-	13,779	13,779
Interest Earned on Maintenance Reserve	250	-	250	-	(250)
Interest Earned on Emergency Reserve	250	-	250	-	(250)
Interest Earned on Capital Reserve	250	-	250	-	(250)
Miscellaneous	324,000	-	324,000	341,789	17,789
<b>Total Local Sources</b>	<b>19,105,323</b>	<b>-</b>	<b>19,105,323</b>	<b>19,014,462</b>	<b>(90,861)</b>
<b>State Sources:</b>					
Categorical Special Education Aid	3,488,912	-	3,488,912	3,488,912	-
Equalization Aid	44,479,579	-	44,479,579	44,479,579	-
Categorical Security Aid	1,398,487	-	1,398,487	1,398,487	-
Adjustment Aid	19,123,648	-	19,123,648	19,123,648	-
Categorical Transportation Aid	2,481,707	-	2,481,707	2,481,707	-
School Choice Aid	56,625	-	56,625	56,625	-
State Military Impact Aid	-	3,287,424	3,287,424	3,287,424	-
Extraordinary Aid	340,000	-	340,000	673,951	333,951
Nonpublic Transportation Aid	-	-	-	14,210	14,210
Homeless Tuition Aid	-	-	-	83,149	83,149
Securing Our Children's Future Bond Act	-	-	-	235,975	235,975
<b>Nonbudgeted:</b>					
<b>On-Behalf TPAF:</b>					
Post-Retirement Medical Contributions	-	-	-	3,789,671	3,789,671
Normal Pension Contributions	-	-	-	16,220,101	16,220,101
Long-Term Disability Insurance	-	-	-	5,790	5,790
Reimbursed TPAF Social Security Contributions	-	-	-	3,046,533	3,046,533
<b>Total State Sources</b>	<b>71,368,958</b>	<b>3,287,424</b>	<b>74,656,382</b>	<b>98,385,762</b>	<b>23,729,380</b>
<b>Federal Sources:</b>					
Impact Aid	1,600,000	-	1,600,000	2,727,505	1,127,505
Medicaid Reimbursement	251,000	-	251,000	325,005	74,005
<b>Total Federal Services</b>	<b>1,851,000</b>	<b>-</b>	<b>1,851,000</b>	<b>3,052,510</b>	<b>1,201,510</b>
<b>Total Revenues</b>	<b>92,325,281</b>	<b>3,287,424</b>	<b>95,612,705</b>	<b>120,452,734</b>	<b>24,840,029</b>
<b>Expenditures:</b>					
<b>Current Expense:</b>					
<b>Instruction - Regular Programs:</b>					
<b>Salaries of Teachers:</b>					
Preschool/Kindergarten	1,513,205	29,958	1,543,163	1,469,522	73,641
Grades 1 - 5	9,454,312	(2,542)	9,451,770	9,125,139	326,631
Grades 6 - 8	5,511,071	161,765	5,672,836	5,492,437	180,399
Grades 9 - 12	5,789,559	108,349	5,897,908	5,868,644	29,264
Unused Vacation Pmt to Term./Ret. Employees	-	23,405	23,405	23,405	-
<b>Regular Programs - Home Instruction:</b>					
Salaries of Teachers	94,000	-	94,000	84,503	9,497
Purchased Professional/Educational Services	33,000	-	33,000	15,368	17,632
Other Purchased Services	7,000	(6,215)	785	496	289
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	646,950	116,871	763,821	623,224	140,597
Purchased Professional/Educational Services	341,608	10,240	351,848	163,590	188,258
Purchased Technical Services	162,400	32,367	194,767	150,876	43,891
Other Purchased Services	123,249	51,443	174,692	106,483	68,209
General Supplies	1,070,131	206,723	1,276,854	680,839	596,015
Textbooks	185,437	(1,818)	183,619	162,531	21,088
Other Objects	70,861	(11,000)	59,861	20,000	39,861

**PEMBERTON 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	
Total Regular Programs - Instruction	25,002,783	719,546	25,722,329	23,987,057	1,735,272
Learning and/or Language Disabilities:					
Salaries of Teachers	328,348	(68,653)	259,695	224,481	35,214
Other Salaries for Instruction	229,181	(43,327)	185,854	128,274	57,580
Purchased Professional/ Educational Services	346	(82)	264	-	264
Other Purchased Services	5,618	-	5,618	-	5,618
General Supplies	13,605	2,965	16,570	5,765	10,805
	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities	579,098	(111,097)	468,001	358,520	109,481
Multiple Disabilities:					
Salaries of Teachers	1,141,671	(83,925)	1,057,746	933,838	123,908
Other Salaries for Instruction	882,415	94,826	977,241	971,691	5,550
Other Purchased Services	5,651	2,126	7,777	2,800	4,977
General Supplies	23,214	663	23,877	12,100	11,777
Textbooks	6,150	(5,400)	750	662	88
Other Objects	3,400	-	3,400	-	3,400
Total Multiple Disabilities	2,062,501	8,290	2,070,791	1,921,091	149,700
Resource Room:					
Salaries of Teachers	5,348,124	169,803	5,517,927	5,204,138	313,789
Other Salaries for Instruction	627,248	23,378	650,626	515,825	134,801
Purchased Professional Services	10,510	-	10,510	5,500	5,010
Other Purchased Services	8,845	(2,100)	6,745	2,679	4,066
General Supplies	24,556	14,169	38,725	19,463	19,262
Textbooks	4,955	(2,800)	2,155	-	2,155
Total Resource Room	6,024,238	202,450	6,226,688	5,747,605	479,083
Preschool Disabilities - Full Time:					
Salaries of Teachers	362,201	(4,497)	357,704	207,698	150,006
Other Salaries for Instruction	200,704	(3,371)	197,333	162,349	34,984
Other Purchased Services	700	520	1,220	520	700
General Supplies	8,500	(520)	7,980	556	7,424
Total Preschool Handicapped - Full Time	572,105	(7,868)	564,237	371,123	193,114
Home Instruction:					
Salaries of Teachers	90,000	-	90,000	-	90,000
Total Home Instruction	90,000	-	90,000	-	90,000
Total Special Education	9,327,942	91,775	9,419,717	8,398,339	1,021,378
Basic Skills/Remedial:					
Salaries of Teachers	718,949	226,233	945,182	914,611	30,571
Other Salaries for Instruction	54,143	18,102	72,245	51,714	20,531
Total Basic Skills/Remedial	773,092	244,335	1,017,427	966,325	51,102
Bilingual Education:					
Salaries of Teachers	244,870	(537)	244,333	161,665	82,668
Total Bilingual Education	244,870	(537)	244,333	161,665	82,668



**PEMBERTON 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	
Vocational Programs - Local Instruction:					
Other Purchased Services	500	-	500	225	275
General Supplies	1,500	-	1,500	-	1,500
<b>Total Vocational Programs-Local Instruction</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>225</b>	<b>1,775</b>
School Sponsored Cocurricular Activities:					
Salaries	299,844	38,710	338,554	318,306	20,248
Purchased Services	10,650	-	10,650	2,285	8,365
<b>Total School Sponsored Cocurricular Activities</b>	<b>310,494</b>	<b>38,710</b>	<b>349,204</b>	<b>320,591</b>	<b>28,613</b>
School Sponsored Athletics - Instruction:					
Salaries	292,090	114,949	407,039	407,039	-
Purchased Services	109,275	8,011	117,286	109,291	7,995
Supplies and Materials	95,854	13,980	109,834	83,374	26,460
<b>Total School Sponsored Athletics - Instruction</b>	<b>497,219</b>	<b>136,940</b>	<b>634,159</b>	<b>599,704</b>	<b>34,455</b>
Before/After School Programs:					
Salaries	202,487	(5,154)	197,333	60,955	136,378
Other Salaries for Instruction	1,000	-	1,000	285	715
<b>Total Before/After School Programs</b>	<b>203,487</b>	<b>(5,154)</b>	<b>198,333</b>	<b>61,240</b>	<b>137,093</b>
Summer School - Instruction:					
Salaries	63,937	-	63,937	1,682	62,255
Salaries of Principals & Assistant Principals	6,000	-	6,000	-	6,000
<b>Total Summer School - Instruction</b>	<b>69,937</b>	<b>-</b>	<b>69,937</b>	<b>1,682</b>	<b>68,255</b>
<b>Total - Instruction</b>	<b>36,431,824</b>	<b>1,225,615</b>	<b>37,657,439</b>	<b>34,496,828</b>	<b>3,160,611</b>
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - State Regular	38,472	63,583	102,055	94,301	7,754
Tuition to Other LEA's - State Special	35,912	(9,724)	26,188	1,964	24,224
Tuition to County Vocational School District - Regular	853,706	-	853,706	853,706	-
Tuition to County Vocational School District - Special	50,218	-	50,218	50,218	-
Tuition to CSSD & Regional Day School	1,807,076	(26,000)	1,781,076	1,458,149	322,927
Tuition to Private Schools for the Handicapped - State	505,071	3,874	508,945	508,775	170
Tuition - State Facilities	243,504	-	243,504	243,504	-
Tuition - Other	348,104	(31,733)	316,371	248,970	67,401
<b>Total Undistributed Expenditures - Instruction</b>	<b>3,882,063</b>	<b>-</b>	<b>3,882,063</b>	<b>3,459,587</b>	<b>422,476</b>
Attendance & Social Work Services:					
Salaries	120,176	10,307	130,483	130,482	1
<b>Total Attendance &amp; Social Work Services</b>	<b>120,176</b>	<b>10,307</b>	<b>130,483</b>	<b>130,482</b>	<b>1</b>
Health Services:					
Salaries	959,482	90,992	1,050,474	1,014,518	35,956
Purchased Professional&Technical Services	8,950	-	8,950	655	8,295
Other Purchased Services	512,525	(82,817)	429,708	326,741	102,967
Supplies and Materials	44,094	49,592	93,686	71,166	22,520
<b>Total Health Services</b>	<b>1,525,051</b>	<b>57,767</b>	<b>1,582,818</b>	<b>1,413,080</b>	<b>169,738</b>

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

	JUNE 30, 2022			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Other Support Services - Students - Related Services:					
Salaries	748,614	(25,000)	723,614	716,009	7,605
Purchased Technical Services	151,000	-	151,000	113,753	37,247
Supplies and Materials	8,000	672	8,672	4,997	3,675
<b>Total Other Support Services - Students - Related - Services</b>	<b>907,614</b>	<b>(24,328)</b>	<b>883,286</b>	<b>834,759</b>	<b>48,527</b>
Other Support Services - Students - Extra Services:					
Purchased Professional/Educational Services	1,404,512	75,645	1,480,157	1,075,289	404,868
<b>Total Other Support Services - Students - Extra Services</b>	<b>1,404,512</b>	<b>75,645</b>	<b>1,480,157</b>	<b>1,075,289</b>	<b>404,868</b>
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	1,456,584	53,462	1,510,046	1,503,277	6,769
Salaries of Secretarial & Clerical Assistants	2,000	-	2,000	864	1,136
Purchased Professional/Educational Services	42,463	-	42,463	36,409	6,054
Purchased Technical Services	750	-	750	-	750
Other Purchased Services	5,425	-	5,425	349	5,076
Supplies and Materials	20,670	(6,643)	14,027	5,458	8,569
<b>Total Other Support Services - Students - Regular</b>	<b>1,527,892</b>	<b>46,819</b>	<b>1,574,711</b>	<b>1,546,357</b>	<b>28,354</b>
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	2,449,040	2,651	2,451,691	2,431,178	20,513
Salaries of Secretarial & Clerical Assistants	379,604	29,309	408,913	408,913	-
Travel	20,000	-	20,000	8,114	11,886
Miscellaneous Purchased Services	74,009	(26,508)	47,501	25,043	22,458
<b>Total Other Support Services - Students - Special - Services</b>	<b>2,922,653</b>	<b>5,452</b>	<b>2,928,105</b>	<b>2,873,248</b>	<b>54,857</b>
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	928,548	-	928,548	928,547	1
Salaries of Other Professional Staff	192,368	1,868	194,236	99,569	94,667
Salaries of Secretarial & Clerical Assistants	158,990	(8,000)	150,990	145,270	5,720
Salaries of Facilitators, Math & Literacy	147,236	2,370	149,606	149,606	-
Unused Vacation Pmt to Term./Ret. Employees	-	4,046	4,046	4,046	-
Purchased Professional/Educational Services	247,858	17,705	265,563	242,450	23,113
Other Purchased Services	67,950	-	67,950	3,090	64,860
Supplies and Materials	47,758	94,010	141,768	16,632	125,136
<b>Total Improvement of Instruction Services/Other Support Services Instructional Staff</b>	<b>1,790,708</b>	<b>111,999</b>	<b>1,902,707</b>	<b>1,589,210</b>	<b>313,497</b>
Educational Media Services/School Library:					
Salaries	1,088,844	(30,195)	1,058,649	1,018,760	39,889
Salaries of Technology Coordinators	92,784	-	92,784	92,415	369
Purchased Professional&Technical Services	208,311	103,915	312,226	305,083	7,143
Other Purchased Services	41,062	2,215	43,277	32,191	11,086
Supplies and Materials	871,894	177,470	1,049,364	994,702	54,662
<b>Total Educational Media Services/ School Library</b>	<b>2,302,895</b>	<b>253,405</b>	<b>2,556,300</b>	<b>2,443,151</b>	<b>113,149</b>

**PEMBERTON 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	
Instructional Staff Training Services:					
Purchased Professional/Educational Services	3,000	-	3,000	-	3,000
<b>Total Instructional Staff Training Services</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Support Services General Administration:					
Salaries	262,828	-	262,828	262,828	-
Legal Services	76,000	51,687	127,687	125,057	2,630
Audit Fees	46,500	6,805	53,305	53,305	-
Architectural/Engineering Fees	5,000	(5,000)	-	-	-
Other Purchased Professional Services	128,000	41,527	169,527	132,017	37,510
Telephone/Communications	301,500	40,300	341,800	333,344	8,456
BOE Other Purchased Services	7,000	(5,269)	1,731	1,199	532
Other Purchased Services	194,790	4,701	199,491	198,942	549
General Supplies	3,250	(1,163)	2,087	2,084	3
Judgments Against School District	10,000	40,000	50,000	33,224	16,776
BOE Membership Dues & Fees	26,000	(659)	25,341	25,341	-
<b>Total Support Services General Administration</b>	<b>1,060,868</b>	<b>172,929</b>	<b>1,233,797</b>	<b>1,167,341</b>	<b>66,456</b>
Support Services School Administration:					
Salaries of Principals&Assistant Principals	1,894,955	(19,491)	1,875,464	1,866,561	8,903
Salaries of Secretarial & Clerical Assistants	870,133	106,568	976,701	934,323	42,378
Other Salaries	382,534	(119,120)	263,414	173,049	90,365
Other Purchased Services	7,444	600	8,044	3,078	4,966
Supplies and Materials	17,109	36,335	53,444	16,859	36,585
<b>Total Support Services School Administration</b>	<b>3,172,175</b>	<b>4,892</b>	<b>3,177,067</b>	<b>2,993,870</b>	<b>183,197</b>
Central Services:					
Salaries	945,351	(8,158)	937,193	936,743	450
Unused Vacation Pay to Term./Retired Staff	-	231	231	231	-
Purchased Professional Services	36,613	23,757	60,370	40,511	19,859
Purchased Technical Services	18,000	18,740	36,740	35,839	901
Other Purchased Services	16,900	(7,578)	9,322	8,662	660
Supplies and Materials	76,687	6,864	83,551	69,585	13,966
Expenditures	59,450	-	59,450	57,352	2,098
<b>Total Central Services</b>	<b>1,153,001</b>	<b>33,856</b>	<b>1,186,857</b>	<b>1,148,923</b>	<b>37,934</b>
Administrative Information Technology:					
Salaries	538,132	(46,339)	491,793	491,793	-
Purchased Technical Services	297,000	374	297,374	297,373	1
Supplies and Materials	-	55,634	55,634	55,633	1
<b>Total Administrative Information Technology</b>	<b>835,132</b>	<b>11,288</b>	<b>846,420</b>	<b>846,418</b>	<b>2</b>
Allowable Maintenance for School Facilities:					
Cleaning, Repair & Maintenance Services	121,000	479,426	600,426	519,637	80,789
General Supplies	540,000	(366,420)	173,580	155,125	18,455
<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>113,006</b>	<b>774,006</b>	<b>674,762</b>	<b>99,244</b>

**PEMBERTON 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	
<b>Custodial Services:</b>					
Salaries	2,797,748	(112,554)	2,685,194	2,665,792	19,402
Unused Vacation Pay to Term./Retired Staff	-	11,704	11,704	11,203	501
Purchased Professional&Technical Services	293,520	(23,799)	269,721	268,470	1,251
Cleaning, Repair & Maintenance Services	706,704	588,987	1,295,691	804,943	490,748
Other Purchased Property Services	130,000	(12,350)	117,650	117,650	-
Insurance	799,601	-	799,601	799,601	-
Miscellaneous Purchased Services	4,500	-	4,500	30	4,470
General Supplies	404,400	40,303	444,703	329,706	114,997
Energy (Electricity)	330,000	121,129	451,129	451,129	-
Energy (Gas)	820,000	229,647	1,049,647	1,049,646	1
Other Objects	20,560	10,850	31,410	29,703	1,707
<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>853,917</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>633,077</b>
<b>Care &amp; Upkeep of Grounds:</b>					
Salaries	117,684	-	117,684	106,874	10,810
Purchased Professional and Technical Services	89,300	(23,778)	65,522	38,002	27,520
General Supplies	88,900	28,230	117,130	79,769	37,361
<b>Total Care and Upkeep of Grounds</b>	<b>295,884</b>	<b>4,452</b>	<b>300,336</b>	<b>224,645</b>	<b>75,691</b>
<b>Security:</b>					
Salaries	1,085,019	173,177	1,258,196	1,242,885	15,311
Purchased Professional&Technical Services	12,500	1,941	14,441	13,388	1,053
General Supplies	19,000	165,711	184,711	95,546	89,165
<b>Total Security</b>	<b>1,116,519</b>	<b>372,983</b>	<b>1,489,502</b>	<b>1,383,972</b>	<b>105,530</b>
<b>Student Transportation Services:</b>					
Salaries for Pupil Transportation (Between Home & School) - Regular	1,918,729	471,772	2,390,501	2,388,992	1,509
Salaries for Pupil Transportation (Between Home & School) - Special Education	743,665	157,472	901,137	897,122	4,015
Other Purchased Prof and Technical Serv.	30,000	37,960	67,960	67,960	-
Cleaning, Repair & Maintenance Services	100,000	28,913	128,913	110,512	18,401
Contracted Services (Aid in Lieu of Payments) - Nonpublic Schools	80,000	(6,189)	73,811	59,255	14,556
Contracted Services (Between Home & School) Vendors	800,000	(3,323)	796,677	668,419	128,258
Contract Service (Other than Between Home & School)- Vendors	4,000	(883)	3,117	-	3,117
Miscellaneous Purchased Services - Transportation	150,044	(1,361)	148,683	136,971	11,712
Supplies and Materials	620,000	156,883	776,883	703,913	72,970
Miscellaneous Expenditures	1,500	-	1,500	1,183	317
<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>841,244</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>254,855</b>
<b>Unallocated Benefits Employee Benefits:</b>					
Social Security	1,600,000	(4,331)	1,595,669	1,578,086	17,583
PERS Contributions	2,080,000	126,326	2,206,326	2,206,326	-
DCRP Contributions	70,000	-	70,000	66,259	3,741
Workmen's Compensation	827,640	(62,381)	765,259	720,171	45,088
Health Benefits	18,067,356	(3,155,278)	14,912,078	12,110,731	2,801,347
Tuition Reimbursements	95,000	10,247	105,247	105,247	-
Medical Waivers	100,500	(6,959)	93,541	85,267	8,274
Unused Vacation Pay to Term./Retired Staff	445,000	(218,955)	226,045	226,044	1
<b>Total Unallocated Benefits - Employee Benefits</b>	<b>23,285,496</b>	<b>(3,311,331)</b>	<b>19,974,165</b>	<b>17,098,131</b>	<b>2,876,034</b>

**PEMBERTON 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	
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	3,789,671	(3,789,671)
Normal Pension Contributions	-	-	-	16,220,101	(16,220,101)
Long-Term Disability Insurance	-	-	-	5,790	(5,790)
Reimbursed TPAF Social Security Contributions	-	-	-	3,046,533	(3,046,533)
Total Undistributed Expenditures	58,721,610	(365,698)	58,355,912	75,527,520	(17,171,608)
Total Expenditures - Current Expense	95,153,434	859,917	96,013,351	110,024,348	(14,010,997)
Capital Outlay:					
Interest Deposit on Maintenance Reserve	250	-	250	-	250
Interest Deposit on Emergency Reserve	250	-	250	-	250
Interest Deposit on Capital Reserve	250	-	250	-	250
Equipment:					
Regular Programs - Instruction:					
Grades 1 - 5	4,500	82,159	86,659	52,959	33,700
Grades 6 - 8	5,000	8,501	13,501	10,500	3,001
Grades 9 - 12	7,000	25,068	32,068	26,468	5,600
School Sponsored & Other Instructional	9,431	28,190	37,621	9,621	28,000
Undistributed Expenditures:					
Improvement of Instruction Services/					
Other Support Services-Instruction Staff	-	22,050	22,050	22,050	-
Support Services - Child Study Teams	-	38,989	38,989	15,588	23,401
Support Services - Instructional Staff	-	5,513	5,513	5,513	-
Media Services	3,200	(3,200)	-	-	-
Admin Info Technology	3,500	2,465	5,965	5,965	-
Maintenance	-	13,038	13,038	13,038	-
Custodial Services	50,000	85,121	135,121	133,038	2,083
Care and Upkeep of Grounds	-	102,952	102,952	-	102,952
Security	-	89,208	89,208	2,870	86,338
Student Transportation:					
Transportation Equipment	80,000	29,509	109,509	107,780	1,729
Total Equipment	163,381	534,423	697,804	407,820	289,984
Facilities Acquisition & Construction Services:					
Construction Services	100,000	(96,500)	3,500	-	3,500
Other Purchased Prof. and Tech. Services	135,000	129,247	264,247	82,238	182,009
Architectural/Engineering Services	3,113,738	403,530	3,517,268	728,826	2,788,442
Total Facilities Acquisition & Construction Services	3,348,738	436,277	3,785,015	811,064	2,973,951
Total Capital Outlay	3,512,119	970,700	4,482,819	1,218,884	3,263,935
Transfer of Funds to Charter Schools	32,004	-	32,004	9,151	22,853
Total Expenditures	98,697,557	1,830,617	100,528,174	111,252,383	(10,724,209)
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures Before Other Financing Sources(Uses)	(6,372,276)	1,456,807	(4,915,469)	9,200,351	14,115,820

**PEMBERTON 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):					
Operating Transfer Out - Capital Projects	-	(2,848,738)	(2,848,738)	(2,848,738)	-
Operating Transfer Out - Special Revenue	(726,462)	-	(726,462)	(726,462)	-
Operating Transfer In - Capital Projects	-	-	-	160,150	160,150
Operating Transfer In-Contribution to Whole School Reform	-	54,984,222	54,984,222	51,224,575	(3,759,647)
Operating Transfer Out - Contribution to Whole School Reform	-	(54,984,222)	(54,984,222)	(51,224,575)	3,759,647
Total Other Financing Sources/(Uses)	(726,462)	(2,848,738)	(3,575,200)	(3,415,050)	160,150
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(7,098,738)	(1,391,931)	(8,490,669)	5,785,301	14,275,970
Fund Balances, July 1	32,958,572	-	32,958,572	32,958,572	-
Fund Balances, June 30	<u>\$ 25,859,834</u>	<u>\$ (1,391,931)</u>	<u>\$ 24,467,903</u>	<u>\$ 38,743,873</u>	<u>\$ 14,275,970</u>

**RECAPITULATION OF BUDGET TRANSFERS:**

Prior Year Reserve for Encumbrances	<u>\$ 1,391,931</u>
	<u>\$ 1,391,931</u>

**RECAPITULATION OF FUND BALANCE:**

Restricted Fund Balance:	
Maintenance Reserve	\$ 5,349,795
Capital Reserve	8,922,321
Excess Surplus	3,820,940
Impact Aid Reserve	10,914,521
Emergency Reserve	500,000
Unemployment Compensation	607,905
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	1,500,000
Year-End Encumbrances	2,061,815
Unassigned Fund Balance	<u>5,066,576</u>
Subtotal	<u>38,743,873</u>
Reconciliation to Governmental Funds Statements (GAAP):	
Last Two State Aid Payments Not Recognized on GAAP Basis	<u>(7,240,571)</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 31,503,302</u>

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Revenues:</b>												
Local Sources:												
Local Tax Levy	\$ 18,580,573	\$ -	\$ 18,580,573	\$ -	\$ -	\$ 18,580,573	\$ 18,580,573	\$ -	\$ 18,580,573	\$ 18,580,573	\$ -	\$ 18,580,573
Tuition	200,000	-	200,000	-	-	200,000	200,000	-	200,000	78,321	-	78,321
Transportation	-	-	-	-	-	-	-	-	-	13,779	-	13,779
Interest Earned on Maintenance Reserve	250	-	250	-	-	250	250	-	250	-	-	-
Interest Earned on Current Expense Emergency Res	250	-	250	-	-	250	250	-	250	-	-	-
Interest Earned on Capital Reserve	250	-	250	-	-	250	250	-	250	-	-	-
Miscellaneous	324,000	-	324,000	-	-	324,000	324,000	-	324,000	341,789	-	341,789
<b>Total Local Sources</b>	<b>19,105,323</b>	<b>-</b>	<b>19,105,323</b>	<b>-</b>	<b>-</b>	<b>19,105,323</b>	<b>19,105,323</b>	<b>-</b>	<b>19,105,323</b>	<b>19,014,462</b>	<b>-</b>	<b>19,014,462</b>
State Sources:												
Categorical Special Education Aid	3,488,912	-	3,488,912	-	-	3,488,912	3,488,912	-	3,488,912	3,488,912	-	3,488,912
Equalization Aid	44,479,579	-	44,479,579	-	-	44,479,579	44,479,579	-	44,479,579	44,479,579	-	44,479,579
Categorical Security Aid	1,398,487	-	1,398,487	-	-	1,398,487	1,398,487	-	1,398,487	1,398,487	-	1,398,487
Adjustment Aid	19,123,648	-	19,123,648	-	-	19,123,648	19,123,648	-	19,123,648	19,123,648	-	19,123,648
Categorical Transportation Aid	2,481,707	-	2,481,707	-	-	2,481,707	2,481,707	-	2,481,707	2,481,707	-	2,481,707
School Choice Aid	56,625	-	56,625	-	-	56,625	56,625	-	56,625	56,625	-	56,625
State Military Impact Aid	-	-	-	3,287,424	-	3,287,424	3,287,424	-	3,287,424	3,287,424	-	3,287,424
Extraordinary Aid	340,000	-	340,000	-	-	340,000	340,000	-	340,000	673,951	-	673,951
Nonpublic Transportation Aid	-	-	-	-	-	-	-	-	-	14,210	-	14,210
Homeless Tuition Aid	-	-	-	-	-	-	-	-	-	83,149	-	83,149
Securing Our Children's Future Bond Act	-	-	-	-	-	-	-	-	-	235,975	-	235,975
Nonbudgeted:												
On-Behalf TPAF:												
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790
Reimbursed TPAF Soc. Sec. Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533
<b>Total State Sources</b>	<b>71,368,958</b>	<b>-</b>	<b>71,368,958</b>	<b>3,287,424</b>	<b>-</b>	<b>3,287,424</b>	<b>74,656,382</b>	<b>-</b>	<b>74,656,382</b>	<b>98,385,762</b>	<b>-</b>	<b>98,385,762</b>
Federal Sources:												
PL 81-874 Impact Aid	1,600,000	-	1,600,000	-	-	1,600,000	1,600,000	-	1,600,000	2,727,505	-	2,727,505
Medicaid Reimbursement	251,000	-	251,000	-	-	251,000	251,000	-	251,000	325,005	-	325,005
<b>Total Federal Sources</b>	<b>1,851,000</b>	<b>-</b>	<b>1,851,000</b>	<b>-</b>	<b>-</b>	<b>1,851,000</b>	<b>1,851,000</b>	<b>-</b>	<b>1,851,000</b>	<b>3,052,510</b>	<b>-</b>	<b>3,052,510</b>
<b>Total Revenues</b>	<b>\$ 92,325,281</b>	<b>\$ -</b>	<b>\$ 92,325,281</b>	<b>\$ 3,287,424</b>	<b>\$ -</b>	<b>\$ 3,287,424</b>	<b>\$ 95,612,705</b>	<b>\$ -</b>	<b>\$ 95,612,705</b>	<b>\$ 120,452,734</b>	<b>\$ -</b>	<b>\$ 120,452,734</b>

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Expenditures:</b>												
Current Expense:												
Instruction - Regular Programs:												
Salaries of Teachers:												
Preschool/Kindergarten	\$ 31,270	\$ 1,481,935	\$ 1,513,205	\$ -	\$ 29,958	\$ 29,958	\$ 31,270	\$ 1,511,893	\$ 1,543,163	\$ 19,774	\$ 1,449,748	\$ 1,469,522
Grades 1 - 5	187,210	9,267,102	9,454,312	306,179	(308,721)	(2,542)	493,389	8,958,381	9,451,770	493,387	8,631,752	9,125,139
Grades 6 - 8	87,500	5,423,571	5,511,071	13,415	148,350	161,765	100,915	5,571,921	5,672,836	98,152	5,394,285	5,492,437
Grades 9 - 12	104,650	5,684,909	5,789,559	7,824	100,525	108,349	112,474	5,785,434	5,897,908	103,783	5,764,861	5,868,644
Unused Vacation Pmt to Term./Ret. Employee	-	-	-	23,405	-	23,405	23,405	-	23,405	-	23,405	23,405
Regular Programs - Home Instruction:												
Salaries of Teachers	94,000	-	94,000	-	-	-	94,000	-	94,000	84,503	-	84,503
Purchased Professional/Educational Services	33,000	-	33,000	-	-	-	33,000	-	33,000	15,368	-	15,368
Other Purchased Services	7,000	-	7,000	(6,215)	-	(6,215)	785	-	785	496	-	496
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction	13,000	633,950	646,950	21,084	95,787	116,871	34,084	729,737	763,821	34,083	589,141	623,224
Purchased Professional/Educational Services	264,100	77,508	341,608	24,009	(13,769)	30,240	288,109	63,739	351,848	143,679	19,911	163,590
Purchased Technical Services	162,400	-	162,400	32,367	-	32,367	194,767	-	194,767	150,876	-	150,876
Other Purchased Services	74,900	48,349	123,249	21,600	29,843	51,443	96,500	78,192	174,692	42,436	64,047	106,483
General Supplies	291,560	778,571	1,070,131	212,939	(6,216)	206,723	504,499	772,355	1,276,854	202,089	478,750	680,839
Textbooks	137,437	48,000	185,437	(20,626)	18,808	(1,818)	116,811	66,808	183,619	116,810	45,721	162,531
Other Objects	-	70,861	70,861	-	(11,000)	(11,000)	-	59,861	59,861	-	20,000	20,000
Total Regular Programs - Instruction	1,488,027	23,514,756	25,002,783	635,981	83,565	719,546	2,124,008	23,598,321	25,722,329	1,528,841	22,458,216	23,987,057
Learning and/or Language Disabilities:												
Salaries of Teachers	98,232	230,116	328,348	(38,831)	(29,822)	(68,653)	59,401	200,294	259,695	54,131	170,350	224,481
Other Salaries for Instruction	89,000	140,181	229,181	(46,266)	2,939	(43,327)	42,734	143,120	185,854	12,275	115,999	128,274
Other Purchased Services	750	4,868	5,618	-	-	-	750	4,868	5,618	-	-	-
Total Learning and/or Language Disabilities	187,982	391,116	579,098	(85,097)	(26,000)	(111,097)	102,885	365,116	468,001	66,406	292,114	358,520
Multiple Disabilities:												
Salaries of Teachers	28,311	1,113,360	1,141,671	3,270	(87,195)	(83,925)	31,581	1,026,165	1,057,746	22,893	910,945	933,838
Other Salaries for Instruction	24,916	857,499	882,415	9,404	85,422	94,826	34,320	942,921	977,241	34,318	937,373	971,691
Other Purchased Services	1,000	4,651	5,651	(911)	3,037	2,126	89	7,688	7,777	-	2,800	2,800
Total Multiple Disabilities	54,227	2,008,274	2,062,501	11,763	(3,473)	8,290	65,990	2,004,801	2,070,791	57,211	1,863,880	1,921,091
Resource Room:												
Salaries of Teachers	79,571	5,268,553	5,348,124	(6,404)	176,207	169,803	73,167	5,444,760	5,517,927	46,240	5,157,898	5,204,138
Other Salaries for Instruction	13,970	613,278	627,248	9,149	14,229	23,378	23,119	627,507	650,626	23,118	492,707	515,825
Other Purchased Services	3,000	5,845	8,845	-	(2,100)	(2,100)	3,000	3,745	6,745	1,580	1,099	2,679
Total Resource Room	96,541	5,927,697	6,024,238	2,745	199,705	202,450	99,286	6,127,402	6,226,688	70,938	5,676,667	5,747,605
Preschool Disabilities - Full Time:												
Salaries of Teachers	15,812	346,389	362,201	(4,497)	-	(4,497)	11,315	346,389	357,704	6,574	201,124	207,698
Other Salaries for Instruction	8,280	192,424	200,704	2,878	(6,249)	(3,371)	11,158	186,175	197,333	10,320	152,029	162,349
Other Purchased Services	700	-	700	520	-	520	1,220	-	1,220	520	-	520
General Supplies	8,500	-	8,500	(520)	-	(520)	7,980	-	7,980	556	-	556
Total Preschool Handicapped - Full Time	33,292	538,813	572,105	(1,619)	(6,249)	(7,868)	31,673	532,564	564,237	17,970	353,153	371,123



**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Home Instruction : Salaries of Teachers	90,000	-	90,000	-	-	90,000	-	-	90,000	-	-	90,000	-	-	-
Total Home Instruction	90,000	-	90,000	-	-	90,000	-	-	90,000	-	-	90,000	-	-	-
Total Special Education	462,042	8,865,900	9,327,942	(72,208)	163,983	91,775	389,834	9,029,883	9,419,717	212,525	8,185,814	8,398,339			
Basic Skills/Remedial: Salaries of Teachers	1,434	717,515	718,949	-	226,233	226,233	1,434	943,748	945,182	585	914,026	914,611			
Other Salaries for Instruction	5,801	48,342	54,143	-	18,102	18,102	5,801	66,444	72,245	-	51,714	51,714			
Total Basic Skills/Remedial	7,235	765,857	773,092	-	244,335	244,335	7,235	1,010,192	1,017,427	585	965,740	966,325			
Vocational Programs - Local Instruction: Other Purchased Services	500	-	500	-	-	500	500	-	500	225	-	225			
General Supplies	1,500	-	1,500	-	-	1,500	1,500	-	1,500	-	-	-			
Total Vocational Programs - Local Instruction	2,000	-	2,000	-	-	2,000	2,000	-	2,000	225	-	225			
School Sponsored Cocurricular Activities: Purchased Services	10,650	-	10,650	-	-	10,650	10,650	-	10,650	2,285	-	2,285			
Total School Sponsored Cocurricular Activities	10,650	299,844	310,494	-	38,710	38,710	10,650	338,554	349,204	2,285	318,306	320,591			
School Sponsored Athletics - Instruction: Salaries	292,090	-	292,090	114,949	-	114,949	407,039	-	407,039	407,039	-	407,039			
Purchased Services	109,275	-	109,275	8,011	-	8,011	117,286	-	117,286	109,291	-	109,291			
Supplies and Materials	95,854	-	95,854	13,980	-	13,980	109,834	-	109,834	83,374	-	83,374			
Total School Sponsored Athletics - Instruction	497,219	-	497,219	136,940	-	136,940	634,159	-	634,159	599,704	-	599,704			
Total - Instruction	2,467,173	33,964,651	36,431,824	700,713	524,902	1,225,615	3,167,886	34,489,553	37,657,439	2,344,165	32,152,663	34,496,828			
Undistributed Expenditures: Instruction:															
Tuition to Other LEA's - State Regular	38,472	-	38,472	63,583	-	63,583	102,055	-	102,055	94,301	-	94,301			
Tuition to Other LEA's - State Special	35,912	-	35,912	(9,724)	-	(9,724)	26,188	-	26,188	1,964	-	1,964			
Tuition to County Vocational School District - Regular	853,706	-	853,706	-	-	-	853,706	-	853,706	853,706	-	853,706			
Tuition to County Vocational School District - Special	50,218	-	50,218	-	-	-	50,218	-	50,218	50,218	-	50,218			
Tuition to CSSD & Regional Day School	1,807,076	-	1,807,076	(26,000)	-	(26,000)	1,781,076	-	1,781,076	1,458,149	-	1,458,149			
Tuition to Private Schools for the Handicapped - State	505,071	-	505,071	3,874	-	3,874	508,945	-	508,945	508,775	-	508,775			
Tuition - State Facilities	243,504	-	243,504	-	-	-	243,504	-	243,504	248,970	-	248,970			
Tuition - Other	348,104	-	348,104	(31,733)	-	(31,733)	316,371	-	316,371	248,970	-	248,970			
Total Undistributed Expenditures - Instruction	3,882,063	-	3,882,063	-	-	-	3,882,063	-	3,882,063	3,459,587	-	3,459,587			
Attendance & Social Work Services: Salaries	120,176	-	120,176	10,307	-	10,307	130,483	-	130,483	130,482	-	130,482			
Total Attendance & Social Work Services	120,176	-	120,176	10,307	-	10,307	130,483	-	130,483	130,482	-	130,482			

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Health Services:</b>												
Salaries	113,825	845,657	959,482	77,442	13,550	90,992	191,267	859,207	1,050,474	184,493	830,025	1,014,518
Purchased Professional & Technical Services	8,000	950	8,950	-	-	8,950	8,000	950	8,950	655	-	655
Other Purchased Services	512,500	25	512,525	(82,817)	-	(82,817)	429,683	25	429,708	326,741	-	326,741
Supplies and Materials	10,000	34,094	44,094	45,022	4,570	49,592	55,022	38,664	93,686	50,288	20,878	71,166
<b>Total Health Services</b>	<b>644,325</b>	<b>880,726</b>	<b>1,525,051</b>	<b>39,647</b>	<b>18,120</b>	<b>57,767</b>	<b>683,972</b>	<b>898,846</b>	<b>1,582,818</b>	<b>562,177</b>	<b>850,903</b>	<b>1,413,080</b>
<b>Other Support Services - Students - Related Services:</b>												
Salaries	748,614	-	748,614	(25,000)	-	(25,000)	723,614	-	723,614	716,009	-	716,009
Purchased Technical Services	151,000	-	151,000	-	-	-	151,000	-	151,000	113,753	-	113,753
Supplies and Materials	8,000	-	8,000	672	-	672	8,672	-	8,672	4,997	-	4,997
<b>Total Other Support Services - Students - Related - Services</b>	<b>907,614</b>	<b>-</b>	<b>907,614</b>	<b>(24,328)</b>	<b>-</b>	<b>(24,328)</b>	<b>883,286</b>	<b>-</b>	<b>883,286</b>	<b>834,759</b>	<b>-</b>	<b>834,759</b>
<b>Other Support Services - Students - Extra Services:</b>												
Purchased Professional/Educational Services	1,404,512	-	1,404,512	75,645	-	75,645	1,480,157	-	1,480,157	1,075,289	-	1,075,289
<b>Total Other Support Services - Students - Extra Services</b>	<b>1,404,512</b>	<b>-</b>	<b>1,404,512</b>	<b>75,645</b>	<b>-</b>	<b>75,645</b>	<b>1,480,157</b>	<b>-</b>	<b>1,480,157</b>	<b>1,075,289</b>	<b>-</b>	<b>1,075,289</b>
<b>Other Support Services - Students - Regular:</b>												
Salaries of Other Professional Staff	78,829	1,377,755	1,456,584	1	53,461	53,462	78,830	1,431,216	1,510,046	75,066	1,428,211	1,503,277
Salaries of Secretarial & Clerical Assistants	2,000	-	2,000	-	-	-	2,000	-	2,000	864	-	864
Purchased Professional/Educational Services	40,000	2,463	42,463	-	-	-	40,000	2,463	42,463	36,409	-	36,409
Purchased Technical Services	-	750	750	-	-	-	-	750	750	-	-	-
Other Purchased Services	5,000	425	5,425	-	-	-	5,000	425	5,425	349	-	349
Supplies and Materials	7,000	13,670	20,670	(6,643)	-	(6,643)	357	13,670	14,027	357	5,101	5,458
<b>Total Other Support Services - Students - Regular</b>	<b>132,829</b>	<b>1,395,063</b>	<b>1,527,892</b>	<b>(6,642)</b>	<b>53,461</b>	<b>46,819</b>	<b>126,187</b>	<b>1,448,524</b>	<b>1,574,711</b>	<b>113,045</b>	<b>1,433,312</b>	<b>1,546,357</b>
<b>Other Support Services - Students - Special Services:</b>												
Salaries of Other Professional Staff	2,449,040	-	2,449,040	2,651	-	2,651	2,451,691	-	2,451,691	2,431,178	-	2,431,178
Salaries of Secretarial & Clerical Assistants	379,604	-	379,604	29,309	-	29,309	408,913	-	408,913	408,913	-	408,913
Other Purchased Services (400-500 series)	20,000	-	20,000	-	-	-	20,000	-	20,000	8,114	-	8,114
Supplies and Materials	74,009	-	74,009	(26,508)	-	(26,508)	47,501	-	47,501	25,043	-	25,043
<b>Total Other Support Services - Students - Special Services</b>	<b>2,922,653</b>	<b>-</b>	<b>2,922,653</b>	<b>5,452</b>	<b>-</b>	<b>5,452</b>	<b>2,928,105</b>	<b>-</b>	<b>2,928,105</b>	<b>2,873,248</b>	<b>-</b>	<b>2,873,248</b>
<b>Support Services - Instruction Staff:</b>												
Salaries of Supervisors of Instruction	928,548	-	928,548	-	-	-	928,548	-	928,548	928,547	-	928,547
Salaries of Other Professional Staff	92,484	99,884	192,368	(4,810)	6,678	1,868	87,674	106,562	194,236	50,791	48,778	99,569
Salaries of Secretarial & Clerical Assistants	158,990	-	158,990	(8,000)	-	(8,000)	150,990	-	150,990	145,270	-	145,270
Salaries of Facilitators, Math & Literacy	147,236	-	147,236	2,370	-	2,370	149,606	-	149,606	149,606	-	149,606
Unused Vacation Pmt to Term./Ret. Employees	-	-	-	4,046	-	4,046	4,046	-	4,046	4,046	-	4,046
Purchased Professional/Educational Services	247,858	-	247,858	17,705	-	17,705	265,563	-	265,563	242,450	-	242,450
Other Purchased Services	67,950	-	67,950	-	-	-	67,950	-	67,950	3,090	-	3,090
Supplies and Materials	37,000	10,758	47,758	94,010	-	94,010	131,010	10,758	141,768	11,765	4,867	16,632
<b>Total Support Services - Instructional Staff</b>	<b>1,680,066</b>	<b>110,642</b>	<b>1,790,708</b>	<b>105,321</b>	<b>6,678</b>	<b>111,999</b>	<b>1,785,387</b>	<b>117,320</b>	<b>1,902,707</b>	<b>1,555,565</b>	<b>53,645</b>	<b>1,589,210</b>

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Educational Media Services/School Library:</b>												
Salaries	295,547	793,297	1,088,844	-	(30,195)	(30,195)	295,547	763,102	1,058,649	292,273	726,487	1,018,760
Salaries of Technology Coordinators	92,784	-	92,784	-	-	-	92,784	-	92,784	92,415	-	92,415
Purchased Professional & Technical Services	205,800	2,511	208,311	103,915	-	103,915	309,715	2,511	312,226	305,083	-	305,083
Other Purchased Services	7,125	33,937	41,062	(3,285)	5,500	2,215	3,840	39,437	43,277	1,025	31,166	32,191
Supplies and Materials	721,700	150,194	871,894	213,875	(36,405)	177,470	935,575	113,789	1,049,564	918,317	76,385	994,702
<b>Total Educational Media Services/School Library</b>	<b>1,322,956</b>	<b>979,939</b>	<b>2,302,895</b>	<b>314,505</b>	<b>(61,100)</b>	<b>253,405</b>	<b>1,637,461</b>	<b>918,839</b>	<b>2,556,300</b>	<b>1,609,113</b>	<b>834,038</b>	<b>2,443,151</b>
<b>Support Services General Administration:</b>												
Salaries	262,828	-	262,828	-	-	-	262,828	-	262,828	262,828	-	262,828
Legal Services	-	-	76,000	51,687	-	51,687	127,687	-	127,687	125,057	-	125,057
Audit Fees	46,500	-	46,500	6,805	-	6,805	53,305	-	53,305	53,305	-	53,305
Architectural/Engineering Fees	5,000	-	5,000	(5,000)	-	(5,000)	-	-	-	-	-	-
Other Purchased Professional Services	128,000	-	128,000	41,527	-	41,527	169,527	-	169,527	132,017	-	132,017
Telephone/Communications	301,500	-	301,500	40,300	-	40,300	341,800	-	341,800	333,344	-	333,344
BOE Other Purchased Services	7,000	-	7,000	(5,269)	-	(5,269)	1,731	-	1,731	1,199	-	1,199
Other Purchased Services	194,790	-	194,790	4,701	-	4,701	199,491	-	199,491	198,942	-	198,942
General Supplies	3,250	-	3,250	(1,163)	-	(1,163)	2,087	-	2,087	2,084	-	2,084
Judgements Against School District	10,000	-	10,000	40,000	-	40,000	50,000	-	50,000	33,224	-	33,224
BOE Membership Dues & Fees	26,000	-	26,000	(659)	-	(659)	25,341	-	25,341	25,341	-	25,341
<b>Total Support Services General Administration</b>	<b>1,060,868</b>	<b>-</b>	<b>1,060,868</b>	<b>172,929</b>	<b>-</b>	<b>172,929</b>	<b>1,233,797</b>	<b>-</b>	<b>1,233,797</b>	<b>1,167,341</b>	<b>-</b>	<b>1,167,341</b>
<b>Support Services School Administration:</b>												
Salaries of Principals & Assistant Principals	5,000	1,889,955	1,894,955	-	(19,491)	(19,491)	5,000	1,870,464	1,875,464	3,500	1,863,061	1,866,561
Salaries of Secretarial & Clerical Assistants	29,000	841,133	870,133	(4,053)	110,621	106,568	24,947	951,754	976,701	21,105	913,218	934,323
Other Salaries	5,500	377,034	382,534	326	(119,446)	(119,120)	5,826	257,588	263,414	3,686	169,363	173,049
Other Purchased Services	750	6,694	7,444	-	600	600	750	7,294	8,044	558	2,520	3,078
Supplies and Materials	-	17,109	17,109	8,078	28,257	36,335	8,078	45,366	53,444	4,338	12,521	16,859
<b>Total Support Services School Administration</b>	<b>40,250</b>	<b>3,131,925</b>	<b>3,172,175</b>	<b>4,351</b>	<b>541</b>	<b>4,892</b>	<b>44,601</b>	<b>3,132,466</b>	<b>3,177,067</b>	<b>33,187</b>	<b>2,960,683</b>	<b>2,993,870</b>
<b>Central Services:</b>												
Salaries	945,351	-	945,351	(8,158)	-	(8,158)	937,193	-	937,193	936,743	-	936,743
Unused Vacation Pay to Term/Retired Staff	-	-	-	231	-	231	231	-	231	231	-	231
Purchased Professional Services	36,613	-	36,613	23,757	-	23,757	60,370	-	60,370	40,511	-	40,511
Purchased Technical Services	18,000	-	18,000	18,740	-	18,740	36,740	-	36,740	35,839	-	35,839
Other Purchased Services	16,900	-	16,900	(7,578)	-	(7,578)	9,322	-	9,322	8,662	-	8,662
Supplies and Materials	76,687	-	76,687	6,864	-	6,864	83,551	-	83,551	69,585	-	69,585
Miscellaneous Expenditures	59,450	-	59,450	-	-	-	59,450	-	59,450	57,352	-	57,352
<b>Total Central Services</b>	<b>1,153,001</b>	<b>-</b>	<b>1,153,001</b>	<b>33,856</b>	<b>-</b>	<b>33,856</b>	<b>1,186,857</b>	<b>-</b>	<b>1,186,857</b>	<b>1,148,923</b>	<b>-</b>	<b>1,148,923</b>

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																													
Administrative Information Technology:													Salaries	538,132	-	538,132	(46,339)	-	(46,339)	491,793	-	491,793	491,793	-	491,793	Unused Vacation Pay to Term./Retired Staff	-	-	-	1,619	-	1,619	1,619	-	1,619	1,619	-	1,619	Purchased Technical Services	297,000	-	297,000	374	-	374	297,374	-	297,374	297,373	-	297,373	Supplies and Materials	-	-	-	55,634	-	55,634	55,634	-	55,634	55,633	-	55,633	<b>Total Administrative Information Technology</b>	<b>835,132</b>	<b>-</b>	<b>835,132</b>	<b>11,288</b>	<b>-</b>	<b>11,288</b>	<b>846,420</b>	<b>-</b>	<b>846,420</b>	<b>846,418</b>	<b>-</b>	<b>846,418</b>	Allowable Maintenance for School Facilities:													Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>
Salaries	538,132	-	538,132	(46,339)	-	(46,339)	491,793	-	491,793	491,793	-	491,793	Unused Vacation Pay to Term./Retired Staff	-	-	-	1,619	-	1,619	1,619	-	1,619	1,619	-	1,619	Purchased Technical Services	297,000	-	297,000	374	-	374	297,374	-	297,374	297,373	-	297,373	Supplies and Materials	-	-	-	55,634	-	55,634	55,634	-	55,634	55,633	-	55,633	<b>Total Administrative Information Technology</b>	<b>835,132</b>	<b>-</b>	<b>835,132</b>	<b>11,288</b>	<b>-</b>	<b>11,288</b>	<b>846,420</b>	<b>-</b>	<b>846,420</b>	<b>846,418</b>	<b>-</b>	<b>846,418</b>	Allowable Maintenance for School Facilities:													Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>													
Unused Vacation Pay to Term./Retired Staff	-	-	-	1,619	-	1,619	1,619	-	1,619	1,619	-	1,619	Purchased Technical Services	297,000	-	297,000	374	-	374	297,374	-	297,374	297,373	-	297,373	Supplies and Materials	-	-	-	55,634	-	55,634	55,634	-	55,634	55,633	-	55,633	<b>Total Administrative Information Technology</b>	<b>835,132</b>	<b>-</b>	<b>835,132</b>	<b>11,288</b>	<b>-</b>	<b>11,288</b>	<b>846,420</b>	<b>-</b>	<b>846,420</b>	<b>846,418</b>	<b>-</b>	<b>846,418</b>	Allowable Maintenance for School Facilities:													Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																										
Purchased Technical Services	297,000	-	297,000	374	-	374	297,374	-	297,374	297,373	-	297,373	Supplies and Materials	-	-	-	55,634	-	55,634	55,634	-	55,634	55,633	-	55,633	<b>Total Administrative Information Technology</b>	<b>835,132</b>	<b>-</b>	<b>835,132</b>	<b>11,288</b>	<b>-</b>	<b>11,288</b>	<b>846,420</b>	<b>-</b>	<b>846,420</b>	<b>846,418</b>	<b>-</b>	<b>846,418</b>	Allowable Maintenance for School Facilities:													Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																							
Supplies and Materials	-	-	-	55,634	-	55,634	55,634	-	55,634	55,633	-	55,633	<b>Total Administrative Information Technology</b>	<b>835,132</b>	<b>-</b>	<b>835,132</b>	<b>11,288</b>	<b>-</b>	<b>11,288</b>	<b>846,420</b>	<b>-</b>	<b>846,420</b>	<b>846,418</b>	<b>-</b>	<b>846,418</b>	Allowable Maintenance for School Facilities:													Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																				
<b>Total Administrative Information Technology</b>	<b>835,132</b>	<b>-</b>	<b>835,132</b>	<b>11,288</b>	<b>-</b>	<b>11,288</b>	<b>846,420</b>	<b>-</b>	<b>846,420</b>	<b>846,418</b>	<b>-</b>	<b>846,418</b>	Allowable Maintenance for School Facilities:													Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																	
Allowable Maintenance for School Facilities:													Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																														
Cleaning, Repair & Maintenance Services	121,000	-	121,000	479,426	-	479,426	600,426	-	600,426	519,637	-	519,637	Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																											
Supplies and Materials	540,000	-	540,000	(366,420)	-	(366,420)	173,580	-	173,580	155,125	-	155,125	<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																								
<b>Total Allowable Maintenance for School Facilities</b>	<b>661,000</b>	<b>-</b>	<b>661,000</b>	<b>113,006</b>	<b>-</b>	<b>113,006</b>	<b>774,006</b>	<b>-</b>	<b>774,006</b>	<b>674,762</b>	<b>-</b>	<b>674,762</b>	Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																					
Custodial Services:													Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																		
Salaries	2,797,748	-	2,797,748	(112,554)	-	(112,554)	2,685,194	-	2,685,194	2,665,792	-	2,665,792	Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																															
Unused Vacation Pay to Term./Retired Staff	-	-	-	11,704	-	11,704	11,704	-	11,704	11,203	-	11,203	Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																												
Purchased Professional & Technical Services	293,520	-	293,520	(23,799)	-	(23,799)	269,721	-	269,721	268,470	-	268,470	Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																									
Cleaning, Repair & Maintenance Services	706,704	-	706,704	588,987	-	588,987	1,295,691	-	1,295,691	804,943	-	804,943	Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																						
Other Purchased Property Services	130,000	-	130,000	(12,350)	-	(12,350)	117,650	-	117,650	117,650	-	117,650	Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																			
Insurance	799,601	-	799,601	-	-	-	799,601	-	799,601	799,601	-	799,601	Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																
Miscellaneous Purchased Services	4,500	-	4,500	-	-	-	4,500	-	4,500	30	-	30	General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																													
General Supplies	404,400	-	404,400	40,303	-	40,303	444,703	-	444,703	329,706	-	329,706	Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																										
Energy (Gas)	330,000	-	330,000	121,129	-	121,129	451,129	-	451,129	451,129	-	451,129	Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																							
Energy (Electricity)	820,000	-	820,000	229,647	-	229,647	1,049,647	-	1,049,647	1,049,646	-	1,049,646	Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																				
Other Objects	20,560	-	20,560	10,850	-	10,850	31,410	-	31,410	29,703	-	29,703	<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																	
<b>Total Custodial Services</b>	<b>6,307,033</b>	<b>-</b>	<b>6,307,033</b>	<b>853,917</b>	<b>-</b>	<b>853,917</b>	<b>7,160,950</b>	<b>-</b>	<b>7,160,950</b>	<b>6,527,873</b>	<b>-</b>	<b>6,527,873</b>	Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																														
Care & Upkeep of Grounds:													Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																											
Salaries	117,684	-	117,684	-	-	-	117,684	-	117,684	106,874	-	106,874	Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																								
Other Purchased Services	89,300	-	89,300	(23,778)	-	(23,778)	65,522	-	65,522	38,002	-	38,002	General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																					
General Supplies	88,900	-	88,900	28,230	-	28,230	117,130	-	117,130	79,769	-	79,769	<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																		
<b>Total Care &amp; Upkeep of Grounds</b>	<b>295,884</b>	<b>-</b>	<b>295,884</b>	<b>4,452</b>	<b>-</b>	<b>4,452</b>	<b>300,336</b>	<b>-</b>	<b>300,336</b>	<b>224,645</b>	<b>-</b>	<b>224,645</b>	Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																															
Security:													Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																																												
Salaries	134,243	950,776	1,085,019	62,848	110,329	173,177	197,091	1,061,105	1,258,196	193,783	1,049,102	1,242,885	Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																																																									
Purchased Professional & Technical Services	12,500	-	12,500	1,941	-	1,941	14,441	-	14,441	13,388	-	13,388	Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																																																																						
Cleaning, Repair & Maintenance Services	-	-	-	32,154	-	32,154	32,154	-	32,154	32,153	-	32,153	General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																																																																																			
General Supplies	19,000	-	19,000	165,711	-	165,711	184,711	-	184,711	95,546	-	95,546	<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																																																																																																
<b>Total Security</b>	<b>165,743</b>	<b>950,776</b>	<b>1,116,519</b>	<b>262,654</b>	<b>110,329</b>	<b>372,983</b>	<b>428,397</b>	<b>1,061,105</b>	<b>1,489,502</b>	<b>334,870</b>	<b>1,049,102</b>	<b>1,383,972</b>																																																																																																																																																																																																																																																																																																																																																																																																																																													

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																									
Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	1,918,729	-	1,918,729	471,772	-	471,772	2,390,501	-	2,390,501	2,388,992	-	2,388,992	Salaries for Pupil Transportation (Between Home & School) - Special Education	743,665	-	743,665	157,472	-	157,472	901,137	-	901,137	897,122	-	897,122	Other Purchased Prof. & Technical Services	30,000	-	30,000	37,960	-	37,960	67,960	-	67,960	67,960	-	67,960	Cleaning, Repair & Maintenance Services	100,000	-	100,000	28,913	-	28,913	128,913	-	128,913	110,512	-	110,512	Contracted Services (Aid in Lieu Payments) Nonpublic Schools	80,000	-	80,000	(6,189)	-	(6,189)	73,811	-	73,811	59,255	-	59,255	Contracted Services (Between Home & School) - Vendors	800,000	-	800,000	(3,323)	-	(3,323)	796,677	-	796,677	668,419	-	668,419	Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>
Salaries for Pupil Transportation (Between Home & School) - Regular	1,918,729	-	1,918,729	471,772	-	471,772	2,390,501	-	2,390,501	2,388,992	-	2,388,992	Salaries for Pupil Transportation (Between Home & School) - Special Education	743,665	-	743,665	157,472	-	157,472	901,137	-	901,137	897,122	-	897,122	Other Purchased Prof. & Technical Services	30,000	-	30,000	37,960	-	37,960	67,960	-	67,960	67,960	-	67,960	Cleaning, Repair & Maintenance Services	100,000	-	100,000	28,913	-	28,913	128,913	-	128,913	110,512	-	110,512	Contracted Services (Aid in Lieu Payments) Nonpublic Schools	80,000	-	80,000	(6,189)	-	(6,189)	73,811	-	73,811	59,255	-	59,255	Contracted Services (Between Home & School) - Vendors	800,000	-	800,000	(3,323)	-	(3,323)	796,677	-	796,677	668,419	-	668,419	Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>													
Salaries for Pupil Transportation (Between Home & School) - Special Education	743,665	-	743,665	157,472	-	157,472	901,137	-	901,137	897,122	-	897,122	Other Purchased Prof. & Technical Services	30,000	-	30,000	37,960	-	37,960	67,960	-	67,960	67,960	-	67,960	Cleaning, Repair & Maintenance Services	100,000	-	100,000	28,913	-	28,913	128,913	-	128,913	110,512	-	110,512	Contracted Services (Aid in Lieu Payments) Nonpublic Schools	80,000	-	80,000	(6,189)	-	(6,189)	73,811	-	73,811	59,255	-	59,255	Contracted Services (Between Home & School) - Vendors	800,000	-	800,000	(3,323)	-	(3,323)	796,677	-	796,677	668,419	-	668,419	Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																										
Other Purchased Prof. & Technical Services	30,000	-	30,000	37,960	-	37,960	67,960	-	67,960	67,960	-	67,960	Cleaning, Repair & Maintenance Services	100,000	-	100,000	28,913	-	28,913	128,913	-	128,913	110,512	-	110,512	Contracted Services (Aid in Lieu Payments) Nonpublic Schools	80,000	-	80,000	(6,189)	-	(6,189)	73,811	-	73,811	59,255	-	59,255	Contracted Services (Between Home & School) - Vendors	800,000	-	800,000	(3,323)	-	(3,323)	796,677	-	796,677	668,419	-	668,419	Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																							
Cleaning, Repair & Maintenance Services	100,000	-	100,000	28,913	-	28,913	128,913	-	128,913	110,512	-	110,512	Contracted Services (Aid in Lieu Payments) Nonpublic Schools	80,000	-	80,000	(6,189)	-	(6,189)	73,811	-	73,811	59,255	-	59,255	Contracted Services (Between Home & School) - Vendors	800,000	-	800,000	(3,323)	-	(3,323)	796,677	-	796,677	668,419	-	668,419	Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																				
Contracted Services (Aid in Lieu Payments) Nonpublic Schools	80,000	-	80,000	(6,189)	-	(6,189)	73,811	-	73,811	59,255	-	59,255	Contracted Services (Between Home & School) - Vendors	800,000	-	800,000	(3,323)	-	(3,323)	796,677	-	796,677	668,419	-	668,419	Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																	
Contracted Services (Between Home & School) - Vendors	800,000	-	800,000	(3,323)	-	(3,323)	796,677	-	796,677	668,419	-	668,419	Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																														
Contract Service (Other than Between Home & School)- Vendors	4,000	-	4,000	(883)	-	(883)	3,117	-	3,117	-	-	-	Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																											
Miscellaneous Purchased Services - Transportation	150,044	-	150,044	(1,361)	-	(1,361)	148,683	-	148,683	136,971	-	136,971	Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																								
Supplies and Materials	620,000	-	620,000	156,883	-	156,883	776,883	-	776,883	703,913	-	703,913	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																					
Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	1,183	-	1,183	<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																		
<b>Total Student Transportation Services</b>	<b>4,447,938</b>	<b>-</b>	<b>4,447,938</b>	<b>841,244</b>	<b>-</b>	<b>841,244</b>	<b>5,289,182</b>	<b>-</b>	<b>5,289,182</b>	<b>5,034,327</b>	<b>-</b>	<b>5,034,327</b>	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																															
Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																												
Social Security	1,600,000	-	1,600,000	(4,331)	-	(4,331)	1,595,669	-	1,595,669	1,578,086	-	1,578,086	PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																									
PERS Contributions	2,080,000	-	2,080,000	126,326	-	126,326	2,206,326	-	2,206,326	2,206,326	-	2,206,326	DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																						
DGRP Contributions	70,000	-	70,000	-	-	-	70,000	-	70,000	66,259	-	66,259	Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																			
Workmen's Compensation	827,640	-	827,640	(62,381)	-	(62,381)	765,259	-	765,259	720,171	-	720,171	Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																
Health Benefits	4,516,356	13,551,000	18,067,356	(2,537,360)	(617,918)	(3,155,278)	1,978,996	12,933,082	14,912,078	251,597	11,859,134	12,110,731	Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																													
Tuition Reimbursements	95,000	-	95,000	10,247	-	10,247	105,247	-	105,247	105,247	-	105,247	Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																										
Medical Waivers	100,500	-	100,500	(6,959)	-	(6,959)	93,541	-	93,541	85,267	-	85,267	Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																							
Unused Vacation Pay to Term/Retired Staff	445,000	-	445,000	(218,955)	-	(218,955)	226,045	-	226,045	226,044	-	226,044	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																				
<b>Total Unallocated Benefits - Employee Benefits</b>	<b>9,734,496</b>	<b>13,551,000</b>	<b>23,285,496</b>	<b>(2,693,413)</b>	<b>(617,918)</b>	<b>(3,311,331)</b>	<b>7,041,083</b>	<b>12,933,082</b>	<b>19,974,165</b>	<b>5,238,997</b>	<b>11,859,134</b>	<b>17,098,131</b>	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																	
Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																														
On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																																											
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,789,671	-	3,789,671	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																																																								
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	16,220,101	-	16,220,101	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																																																																					
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,790	-	5,790	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																																																																																		
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,046,533	-	3,046,533	<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																																																																																															
<b>Total Undistributed Expenditures</b>	<b>37,718,539</b>	<b>21,003,071</b>	<b>58,721,610</b>	<b>124,191</b>	<b>(489,889)</b>	<b>(365,698)</b>	<b>37,842,730</b>	<b>20,513,182</b>	<b>58,355,912</b>	<b>56,486,703</b>	<b>19,040,817</b>	<b>75,527,520</b>	<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																																																																																																												
<b>Total Expenditures - Current Expense</b>	<b>40,185,712</b>	<b>54,967,722</b>	<b>95,153,434</b>	<b>824,904</b>	<b>35,013</b>	<b>859,917</b>	<b>41,010,616</b>	<b>55,002,735</b>	<b>96,013,351</b>	<b>58,830,868</b>	<b>51,193,480</b>	<b>110,024,348</b>																																																																																																																																																																																																																																																																																																																																																																																									

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																
Capital Outlay:													Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Emergency Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	4,500	4,500	71,430	10,729	82,159	71,430	15,229	86,659	42,141	10,818	52,959	Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383
Interest Deposit on Maintenance Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Emergency Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	4,500	4,500	71,430	10,729	82,159	71,430	15,229	86,659	42,141	10,818	52,959	Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383													
Interest Deposit on Emergency Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Interest Deposit on Capital Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	4,500	4,500	71,430	10,729	82,159	71,430	15,229	86,659	42,141	10,818	52,959	Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																										
Interest Deposit on Capital Reserve	250	-	250	-	-	-	250	-	250	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	4,500	4,500	71,430	10,729	82,159	71,430	15,229	86,659	42,141	10,818	52,959	Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																							
Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	4,500	4,500	71,430	10,729	82,159	71,430	15,229	86,659	42,141	10,818	52,959	Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																				
Regular Programs - Instruction:													Grades 1 - 5	-	4,500	4,500	71,430	10,729	82,159	71,430	15,229	86,659	42,141	10,818	52,959	Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																	
Grades 1 - 5	-	4,500	4,500	71,430	10,729	82,159	71,430	15,229	86,659	42,141	10,818	52,959	Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																														
Grades 6 - 8	-	5,000	5,000	10,501	(2,000)	8,501	10,501	3,000	13,501	10,500	-	10,500	Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																											
Grades 9 - 12	-	7,000	7,000	-	25,068	25,068	-	32,068	32,068	-	-	26,468	Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																								
Multiple Disabilities	-	-	-	-	4,860	4,860	-	4,860	4,860	-	-	2,430	School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																					
School Sponsored & Other Instructional	9,431	-	9,431	28,190	-	28,190	37,621	-	37,621	9,621	-	9,621	Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																		
Undistributed Expenditures:													Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																															
Improvement of Instruction	-	-	-	22,050	-	22,050	-	-	22,050	22,050	-	22,050	Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																												
Services - Instruction Staff	-	-	-	38,989	-	38,989	38,989	-	38,989	15,588	-	15,588	Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																									
Support Services - Child Study Teams	-	-	-	5,513	-	5,513	5,513	-	5,513	5,513	-	5,513	Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																						
Support Services - Instructional Staff	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-	Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																			
Media Services	3,500	-	3,500	2,465	-	2,465	5,965	-	5,965	5,965	-	5,965	Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																
Administrative Information Technology	-	-	-	13,038	-	13,038	13,038	-	13,038	13,038	-	13,038	Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																													
Maintenance	50,000	-	50,000	85,121	-	85,121	135,121	-	135,121	133,038	-	133,038	Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																										
Custodial Services	-	-	-	102,952	-	102,952	102,952	-	102,952	-	-	-	Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																							
Care and Upkeep of Grounds	-	-	-	89,208	-	89,208	89,208	-	89,208	2,870	-	2,870	Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																				
Security	-	-	-	-	-	-	-	-	-	-	-	-	Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																	
Student Transportation:													Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																														
Transportation Equipment	80,000	-	80,000	29,509	-	29,509	109,509	-	109,509	107,780	-	107,780	Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																											
Total Equipment	146,881	16,500	163,381	495,766	38,657	534,423	642,647	55,157	697,804	368,104	39,716	407,820	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																								
Facilities Acquisition & Construction Services:													Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																					
Architectural/Engineering Services	100,000	-	100,000	(96,500)	-	(96,500)	3,500	-	3,500	-	-	-	Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																																		
Other Purchased Prof. and Tech. Services	135,000	-	135,000	129,247	-	129,247	264,247	-	264,247	82,238	-	82,238	Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																																															
Construction Services	3,113,738	-	3,113,738	403,530	-	403,530	3,517,268	-	3,517,268	728,826	-	728,826	Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																																																												
Total Facilities Acquisition & Construction Services	3,348,738	-	3,348,738	436,277	-	436,277	3,785,015	-	3,785,015	811,064	-	811,064	Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																																																																									
Total Capital Outlay	3,495,619	16,500	3,512,119	932,043	38,657	970,700	4,427,662	55,157	4,482,819	1,179,168	39,716	1,218,884	Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																																																																																						
Transfer of Funds to Charter Schools	32,004	-	32,004	-	-	-	32,004	-	32,004	9,151	-	9,151	Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																																																																																																			
Total Expenditures	43,713,335	54,984,222	98,697,557	1,756,947	73,670	1,830,617	45,470,282	55,057,892	100,528,174	60,019,187	51,233,196	111,252,383																																																																																																																																																																																																																																																																																																																																																																																																																																

**PEMBERTON 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	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	48,611,946	(54,984,222)	(6,372,276)	1,530,477	(73,670)	1,456,807	50,142,423	(55,057,892)	(4,915,469)	60,433,547	(51,233,196)	9,200,351
Other Financing Sources/(Uses):												
Operating Transfer Out - Capital Projects Fund 12-000-400-932	-	-	-	(2,848,738)	-	(2,848,738)	(2,848,738)	-	(2,848,738)	(2,848,738)	-	(2,848,738)
Operating Transfer Out - Special Revenue 11-105-100-936	(726,462)	-	(726,462)	-	-	-	(726,462)	-	(726,462)	(726,462)	-	(726,462)
Operating Transfer In - Capital Projects Fund	-	-	-	-	-	-	-	-	-	160,150	-	160,150
Operating Transfer In - Contribution to Whole School Reform	-	54,984,222	54,984,222	-	-	-	-	54,984,222	54,984,222	-	51,224,575	51,224,575
Operating Transfer Out - Contribution to Whole School Reform	(54,984,222)	-	(54,984,222)	-	-	-	(54,984,222)	-	(54,984,222)	(51,224,575)	-	(51,224,575)
Total Other Financing Sources/(Uses)	(55,710,684)	54,984,222	(726,462)	(2,848,738)	-	(2,848,738)	(58,559,422)	54,984,222	(3,575,200)	(54,639,625)	51,224,575	(3,415,050)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(7,098,738)	-	(7,098,738)	(1,318,261)	(73,670)	(1,391,931)	(8,416,999)	(73,670)	(8,490,669)	5,793,922	(8,621)	5,785,301
Fund Balances, July 1	32,884,902	73,670	32,958,572	-	-	-	32,884,902	73,670	32,958,572	32,884,902	73,670	32,958,572
Fund Balances, June 30	\$ 25,786,164	\$ 73,670	\$ 25,859,834	\$ (1,318,261)	\$ (73,670)	\$ (1,391,931)	\$ 24,467,903	\$ -	\$ 24,467,903	\$ 38,678,824	\$ 65,049	\$ 38,743,873

**PEMBERTON 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	
<b>REVENUES:</b>					
State Sources	\$ 7,076,278	\$ 914,546	\$ 7,990,824	\$ 7,725,261	\$ (265,563)
Federal Sources	6,383,269	7,887,993	14,271,262	7,391,373	(6,879,889)
Local Sources	-	-	418,216	348,391	(69,825)
<b>Total Revenues</b>	<b>13,459,547</b>	<b>8,802,539</b>	<b>22,680,302</b>	<b>15,465,025</b>	<b>(7,215,277)</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	3,569,390	1,952,195	5,521,585	4,433,524	1,088,061
Other Salaries for Instruction	1,082,419	2,145,554	3,227,973	1,578,032	1,649,941
Purchased Professional Services	-	124,213	124,213	62,935	61,278
Other Purchased Services	8,000	118,501	126,501	111,930	14,571
Tuition	1,417,642	209,088	1,626,730	1,616,150	10,580
General Supplies	95,000	453,092	548,092	183,462	364,630
Other Objects	14,000	4,354	18,354	150	18,204
<b>Total Instruction</b>	<b>6,186,451</b>	<b>5,006,997</b>	<b>11,193,448</b>	<b>7,986,183</b>	<b>3,207,265</b>
<b>Support Services:</b>					
Salaries of Supervisors	995,314	(166,574)	828,740	432,309	396,431
Salaries of Program Directors	297,217	-	297,217	296,571	646
Salaries of Other Professional Staff	471,225	19,440	490,665	432,529	58,136
Salaries of Sec. & Clerical Assistants	90,322	-	90,322	76,182	14,140
Other Salaries	210,489	61,091	271,580	271,579	1
Salaries of Comm. Parent Involv. Spec.	60,286	711	60,997	60,996	1
Salaries of Masters Teachers	188,045	5,683	193,728	193,727	1
Personal Services-Employee Benefits	1,910,557	239,677	2,150,234	1,831,762	318,472
Purchased Professional Services	63,000	826,786	889,786	561,054	328,732
Other Purchased Services	13,000	17,277	30,277	14,527	15,750
Supplies & Materials	222,225	127,664	349,889	268,750	81,139
Other Objects	6,500	1,025	7,525	45	7,480
Student Activities	-	351,000	351,000	350,284	716
<b>Total Support Services</b>	<b>4,528,180</b>	<b>1,483,780</b>	<b>6,011,960</b>	<b>4,790,315</b>	<b>1,221,645</b>
<b>Facilities Acquisition &amp; Construction Services:</b>					
Instructional Equipment	113,910	62,220	176,130	60,132	115,998
Non-Instructional Equipment	3,357,468	2,667,758	6,025,226	3,356,750	2,668,476
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>3,471,378</b>	<b>2,729,978</b>	<b>6,201,356</b>	<b>3,416,882</b>	<b>2,784,474</b>
<b>Total Expenditures</b>	<b>14,186,009</b>	<b>9,220,755</b>	<b>23,406,764</b>	<b>16,193,380</b>	<b>7,213,384</b>
<b>Total Outflows</b>	<b>14,186,009</b>	<b>9,220,755</b>	<b>23,406,764</b>	<b>16,193,380</b>	<b>7,213,384</b>
<b>Other Financing Sources/(Uses):</b>					
Operating Transfer In - General Fund	726,462	-	726,462	726,462	-
<b>Total Other Financing Sources/(Uses)</b>	<b>726,462</b>	<b>-</b>	<b>726,462</b>	<b>726,462</b>	<b>-</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures &amp; Other Fin. Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,893)</b>	<b>(1,893)</b>
Fund Balance, July 1	291,097	-	291,097	291,097	-
<b>Fund Balance, June 30</b>	<b>\$ 291,097</b>	<b>\$ -</b>	<b>\$ 291,097</b>	<b>\$ 289,204</b>	<b>\$ (1,893)</b>

**RECAPITULATION OF FUND BALANCE**

Restricted Fund Balance:

Student Activities	\$ 289,204
	\$ 289,204



**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART II**

*This page intentionally left blank.*

**PEMBERTON 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)	\$ 120,452,734	\$ 15,465,025
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	7,394,520	774,720
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(7,240,571)	(707,628)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Prior Year	-	22,896
Current Year	-	(2,271,370)
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)	\$ 120,606,683	\$ 13,283,643
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$ 111,252,383	\$ 16,193,380
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.	-	(2,248,474)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 111,252,383	\$ 13,944,906

*This page intentionally left blank.*

**REQUIRED SUPPLEMENTARY INFORMATION - PART III**

*This page intentionally left blank.*

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

*This page intentionally left blank.*



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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
School District's proportion of the net pension liability	0.18797%	0.19760%	0.21244%	0.20479%	0.21276%	0.20915%	0.21018%	0.21293%	0.21075%
School District's proportionate share of the net pension liability	\$ 22,268,166	\$ 32,222,866	\$ 38,278,031	\$ 40,321,440	\$ 49,526,419	\$ 61,943,140	\$ 47,181,843	\$ 39,865,952	\$ 40,279,091
School District's covered payroll	\$ 13,115,473	\$ 13,585,500	\$ 14,023,939	\$ 14,551,650	\$ 14,314,814	\$ 14,274,516	\$ 14,163,079	\$ 14,225,430	\$ 14,557,527
School District's proportionate share of the net pension liability as a percentage of its covered payroll	169.79%	237.19%	272.95%	277.09%	345.98%	433.94%	333.13%	280.24%	276.69%
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%

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

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
School District's contractually required contribution	\$ 2,201,377	\$ 2,161,609	\$ 2,066,392	\$ 2,036,964	\$ 1,970,966	\$ 1,858,026	\$ 1,807,009	\$ 1,755,348	\$ 1,587,981
Contributions in relation to the contractually required contribution	(2,201,377)	(2,161,609)	(2,066,392)	(2,036,964)	(1,970,966)	(1,858,026)	(1,807,009)	(1,755,348)	(1,587,981)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 12,930,737	\$ 13,115,473	\$ 13,585,500	\$ 14,023,939	\$ 14,551,650	\$ 14,314,814	\$ 14,274,516	\$ 14,163,079	\$ 14,225,430
Contributions as a percentage of covered payroll	17.02%	16.48%	15.21%	14.52%	13.54%	12.98%	12.66%	12.39%	11.16%

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
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	194,698,056	279,661,987	263,723,345	275,923,438	287,156,859	334,241,676	272,895,482	237,623,805	224,693,700
	\$ 194,698,056	\$ 279,661,987	\$ 263,723,345	\$ 275,923,438	\$ 287,156,859	\$ 334,241,676	\$ 272,895,482	\$ 237,623,805	\$ 224,693,700
School District's covered payroll	\$ 41,047,701	\$ 42,600,149	\$ 43,514,994	\$ 44,050,782	\$ 44,995,436	\$ 44,373,883	\$ 42,679,739	\$ 42,569,498	\$ 43,525,442
School District's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	33.76%

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

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

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

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

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

*This page intentionally left blank.*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS  
LOCAL PLAN  
LAST FIVE FISCAL YEARS\***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>					
Service Cost	\$ 1,346	\$ 5,818	\$ 5,818	\$ -	\$ -
Interest Cost	45,008	53,531	91,363	-	-
Difference between Expected & Actual Differences	44,606	(54,806)	262,112	-	-
Changes of Assumptions	(453,903)	(192,135)	200,891	-	-
Gross Benefit Payments	(154,820)	(138,048)	(192,854)	-	-
Net Change in Total OPEB Liability	(517,763)	(325,640)	367,330	-	-
Total OPEB Liability (Beginning)	2,159,778	2,485,418	2,118,088	2,118,088	2,118,088
Total OPEB Liability (Ending)	<u>\$ 1,642,015</u>	<u>\$ 2,159,778</u>	<u>\$ 2,485,418</u>	<u>\$ 2,118,088</u>	<u>\$ 2,118,088</u>
District's Covered Employee Payroll	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Net OPEB Liability as a Percentage of Payroll	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>State's proportion of the OPEB Liability associated with the District</b>					
Service Cost	\$ 13,673,320	\$ 7,944,661	\$ 7,926,718	\$ 9,072,161	\$ 10,911,705
Interest Cost	8,193,100	8,056,960	10,156,667	11,044,762	9,552,929
Difference between Expected & Actual Differences	(58,422,453)	57,942,962	(47,319,206)	(28,769,062)	-
Changes of Benefit Terms	(336,168)	-	-	-	-
Changes of Assumptions	311,595	65,514,911	3,358,578	(29,588,714)	(38,603,109)
Contributions: Members	209,457	189,255	204,970	238,289	258,203
Gross Benefit Payments	(6,453,868)	(6,243,980)	(6,914,673)	(6,894,616)	(7,012,093)
Net Change in Total OPEB Liability	(42,825,017)	133,404,769	(32,586,946)	(44,897,180)	(24,892,365)
Total OPEB Liability (Beginning)	358,660,296	225,255,527	257,842,473	302,739,653	327,632,018
Total OPEB Liability (Ending)	<u>\$ 315,835,279</u>	<u>\$ 358,660,296</u>	<u>\$ 225,255,527</u>	<u>\$ 257,842,473</u>	<u>\$ 302,739,653</u>
District's Covered Employee Payroll	\$ 54,163,174	\$ 56,185,649	\$ 57,538,933	\$ 58,602,432	\$ 59,310,250
State's Proportion of the Net OPEB Liability associated with the District as a Percentage of Payroll	583%	638%	391%	440%	510%

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

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



**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III**

*This page intentionally left blank.*

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Teachers Pension and Annuity Fund (TPAF)**

**Changes in Benefit Terms** - None.

**Changes in Assumptions** - The discount rate changed from 5.40% as of June 30, 2020, to 7.00% as of June 30, 2021.

**Public Employees' Retirement System (PERS)**

**Changes in Benefit Terms** - None.

**Changes in Assumptions** - The discount rate changed from 7.00% as of June 30, 2020, to 7.00% as of June 30, 2021.

**Other Post-Employment Benefits - Local Plan**

**Changes in Benefit Terms** - None.

**Changes in Assumptions** - The discount rate changed from 2.16% as of June 30, 2021, to 3.54% as of June 30, 2022.

**State Health Benefit Local Education Retired Employees Plan (OPEB)**

**Changes in Benefit Terms** - None.

**Changes in Assumptions** - The discount rate changed from 2.21% as of June 30, 2020, to 2.16% as of June 30, 2021.

*This page intentionally left blank.*

**OTHER SUPPLEMENTARY INFORMATION**

*This page intentionally left blank.*

#### D. School Based Budget Schedules

*This page intentionally left blank.*



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

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTALS
<b>ASSETS</b>			
Cash & Investments	\$ 32,462,495	\$ -	\$ 32,462,495
Accounts Receivable:			
Tax Levy	194,909	-	194,909
State Aid	8,474,114	-	8,474,114
Federal Aid	111,695	-	111,695
Tuition	61,117	-	61,117
Interfunds	897,489	253,121	1,150,610
	<hr/>		
Total Assets	\$ 42,201,819	\$ 253,121	\$ 42,454,940
	<hr/> <hr/>		
<b>LIABILITIES &amp; FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 807,926	\$ 32,576	\$ 840,502
Accrued Salaries & Wages	50,840	155,496	206,336
Payroll Deductions & Withholdings Payable	1,253,157	-	1,253,157
Interfunds Payable	1,411,072	-	1,411,072
	<hr/>		
Total Liabilities	3,522,995	188,072	3,711,067
	<hr/>		
<b>Fund Balances:</b>			
<b>Restricted for:</b>			
Excess Surplus	3,820,940	-	3,820,940
Maintenance Reserve	5,349,795	-	5,349,795
Capital Reserve	8,922,321	-	8,922,321
Impact Aid Reserve	10,914,521	-	10,914,521
Emergency Reserve	500,000	-	500,000
Unemployment Compensation Reserve	607,905	-	607,905
<b>Assigned to:</b>			
Designated for Subsequent Year's Expenditures	1,500,000	-	1,500,000
Other Purposes	1,996,766	65,049	2,061,815
<b>Unassigned:</b>			
General Fund	5,066,576	-	5,066,576
	<hr/>		
Total Fund Balances	38,678,824	65,049	38,743,873
	<hr/>		
Total Liabilities & Fund Balances	\$ 42,201,819	\$ 253,121	\$ 42,454,940
	<hr/> <hr/>		

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

**GOVERNMENT-WIDE**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 51,224,575	99.86%	\$ 51,159,526	\$ 65,049
General Fund Reserve for Encumbrances at June 30,	73,670	0.14%	73,670	-
Other State Resources: DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	51,298,245	100.00%	51,233,196	65,049
Totals	\$ 51,298,245	100.00%	\$ 51,233,196	\$ 65,049

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

**SCHOOL: HELEN FORT**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 9,298,056	99.91%	\$ 9,278,509	\$ 19,547
General Fund Reserve for Encumbrances at June 30,	8,253	0.09%	8,253	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	9,306,309	100.00%	9,286,762	19,547
Totals	\$ 9,306,309	100.00%	\$ 9,286,762	\$ 19,547

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

**SCHOOL: EMMONS**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,836,574	99.985%	\$ 3,820,293	\$ 16,281
General Fund Reserve for Encumbrances at June 30,	577	0.015%	577	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,837,151	100.00%	3,820,870	16,281
Totals	\$ 3,837,151	100.00%	\$ 3,820,870	\$ 16,281

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

**SCHOOL: FORT DIX**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,560,810	100.000%	\$ 3,560,578	\$ 232
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,560,810	100.00%	3,560,578	232
Totals	\$ 3,560,810	100.00%	\$ 3,560,578	\$ 232

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

**SCHOOL: DENBO CRICHTON**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 9,957,341	99.60%	\$ 9,952,482	\$ 4,859
General Fund Reserve for Encumbrances at June 30,	40,230	0.40%	40,230	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	9,997,571	100.00%	9,992,712	4,859
Totals	\$ 9,997,571	100.00%	\$ 9,992,712	\$ 4,859

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

**SCHOOL: BUSANSKY**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,798,685	99.98%	\$ 3,796,661	\$ 2,024
General Fund Reserve for Encumbrances at June 30,	922	0.02%	922	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,799,607	100.00%	3,797,583	2,024
Totals	\$ 3,799,607	100.00%	\$ 3,797,583	\$ 2,024

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

**SCHOOL: STACKHOUSE**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 2,915,206	99.94%	\$ 2,914,964	\$ 242
General Fund Reserve for Encumbrances at June 30,	1,822	0.06%	1,822	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	2,917,028	100.00%	2,916,786	242
Totals	\$ 2,917,028	100.00%	\$ 2,916,786	\$ 242



**PEMBERTON 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	\$ 13,397,858	99.87%	\$ 13,375,994	\$ 21,864
General Fund Reserve for Encumbrances at June 30,	16,639	0.13%	16,639	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	13,414,497	100.00%	13,392,633	21,864
Totals	\$ 13,414,497	100.00%	\$ 13,392,633	\$ 21,864

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

**SCHOOL: EARLY CHILDHOOD**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 739,886	100.00%	\$ 739,886	\$ -
General Fund Reserve for Encumbrances at June 30,	-	-	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	739,886	100.00%	739,886	-
Totals	\$ 739,886	100.00%	\$ 739,886	\$ -

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

**SCHOOL: NEWCOMB**

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 3,720,159	99.86%	\$ 3,720,159	\$ -
General Fund Reserve for Encumbrances at June 30,	5,227	0.14%	5,227	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,725,386	100.00%	3,725,386	-
Totals	\$ 3,725,386	100.00%	\$ 3,725,386	\$ -

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

SCHOOL: GOVERNMENT-WIDE	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 1,481,935	\$ 29,958	\$ 1,511,893	\$ 1,449,748	\$ 62,145
Other Salaries for Instruction	15-110-100-106	430,661	94,286	524,947	497,468	27,479
Purchased Professional/Educational Services	15-110-100-320	1,500	-	1,500	-	1,500
Other Purchased Services	15-110-100-500	100	-	100	-	100
General Supplies	15-110-100-610	30,602	(6,171)	24,431	6,199	18,232
Other Objects	15-110-100-800	5,850	-	5,850	1,500	4,350
Grades 1 - 5	15-120-100-101	8,995,701	(380,016)	8,615,685	8,289,996	325,689
Reading Specialist	15-120-100-179	271,401	71,295	342,696	341,756	940
Grades 6 - 8	15-130-100-101	5,290,837	153,350	5,444,187	5,364,619	79,568
Reading Specialist	15-130-100-179	132,734	(5,000)	127,734	29,666	98,068
Grades 9 - 12	15-140-100-101	5,684,909	100,525	5,785,434	5,764,861	20,573
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	203,289	1,501	204,790	91,673	113,117
Purchased Professional/Educational Services	15-190-100-320	76,008	(13,769)	62,239	19,911	42,328
Other Purchased Services	15-190-100-500	48,249	29,843	78,092	64,047	14,045
General Supplies	15-190-100-610	747,969	(45)	747,924	472,551	275,373
Textbooks	15-190-100-640	48,000	18,808	66,808	45,721	21,087
Other Objects	15-190-100-800	65,011	(11,000)	54,011	18,500	35,511
Total Regular Programs - Instruction		23,514,756	83,565	23,598,321	22,458,216	1,140,105
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	230,116	(29,822)	200,294	170,350	29,944
Other Salaries for Instruction	15-204-100-106	140,181	2,939	143,120	115,999	27,121
Purchased Professional/Educational Services	15-204-100-320	346	(82)	264	-	264
Other Purchased Services	15-204-100-500	4,868	-	4,868	-	4,868
General Supplies	15-204-100-610	13,605	2,965	16,570	5,765	10,805
Textbooks	15-204-100-640	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities		391,116	(26,000)	365,116	292,114	73,002
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	1,113,360	(87,195)	1,026,165	910,945	115,220
Other Salaries for Instruction	15-212-100-106	857,499	85,422	942,921	937,373	5,548
Other Purchased Services	15-212-100-500	4,651	3,037	7,688	2,800	4,888
General Supplies	15-212-100-610	23,214	663	23,877	12,100	11,777
Textbooks	15-212-100-640	6,150	(5,400)	750	662	88
Equipment	15-212-100-730	3,400	-	3,400	-	3,400
Total Multiple Disabilities		2,008,274	(3,473)	2,004,801	1,863,880	140,921
Resource Room:						
Salaries of Teachers	15-213-100-101	5,268,553	176,207	5,444,760	5,157,898	286,862
Other Salaries for Instruction	15-213-100-106	613,278	14,229	627,507	492,707	134,800
Purchase Professional Services	15-213-100-320	10,510	-	10,510	5,500	5,010
Other Purchased Services	15-213-100-500	5,845	(2,100)	3,745	1,099	2,646
General Supplies	15-213-100-610	24,556	14,169	38,725	19,463	19,262
Textbooks	15-213-100-640	4,955	(2,800)	2,155	-	2,155
Total Resource Room		5,927,697	199,705	6,127,402	5,676,667	450,735
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	346,389	-	346,389	201,124	145,265
Other Salaries for Instruction	15-216-100-106	192,424	(6,249)	186,175	152,029	34,146
Total Preschool Handicapped - Full Time		538,813	(6,249)	532,564	353,153	179,411
Total Special Education		8,865,900	163,983	9,029,883	8,185,814	844,069

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

SCHOOL: GOVERNMENT-WIDE	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
<b>Basic Skills/Remedial:</b>						
Salaries of Teachers	15-230-100-101	717,515	226,233	943,748	914,026	29,722
Other Salaries for Instruction	15-230-100-106	48,342	18,102	66,444	51,714	14,730
<b>Total Basic Skills/Remedial</b>		<b>765,857</b>	<b>244,335</b>	<b>1,010,192</b>	<b>965,740</b>	<b>44,452</b>
<b>Bilingual Education:</b>						
Salaries of Teachers	15-240-100-101	244,870	(537)	244,333	161,665	82,668
<b>Total Bilingual Education</b>		<b>244,870</b>	<b>(537)</b>	<b>244,333</b>	<b>161,665</b>	<b>82,668</b>
<b>School Sponsored Cocurricular Activities:</b>						
Salaries	15-401-100-100	299,844	38,710	338,554	318,306	20,248
<b>Total School Sponsored Cocurricular Activities</b>		<b>299,844</b>	<b>38,710</b>	<b>338,554</b>	<b>318,306</b>	<b>20,248</b>
<b>Before/After School Programs:</b>						
Teacher Tutoring	15-421-100-101	202,487	(5,154)	197,333	60,955	136,378
Other Salaries of Instruction	15-421-100-106	1,000	-	1,000	285	715
<b>Total Before/After School Programs</b>		<b>203,487</b>	<b>(5,154)</b>	<b>198,333</b>	<b>61,240</b>	<b>137,093</b>
<b>Summer School - Instruction:</b>						
Salaries	15-422-100-101	63,937	-	63,937	1,682	62,255
Salaries of Principals & Assistant Principals	15-422-240-103	6,000	-	6,000	-	6,000
<b>Total Summer School - Instruction</b>		<b>69,937</b>	<b>-</b>	<b>69,937</b>	<b>1,682</b>	<b>68,255</b>
<b>Total - Instruction</b>		<b>33,964,651</b>	<b>524,902</b>	<b>34,489,553</b>	<b>32,152,663</b>	<b>2,336,890</b>
<b>Health Services:</b>						
Salaries	15-000-213-100	794,342	1,361	795,703	779,192	16,511
Salaries of Secretarial & Clerical Assistants	15-000-213-105	35,457	(133)	35,324	35,324	-
Other Salaries for Instruction	15-000-213-106	15,858	12,322	28,180	15,509	12,671
Purchased Professional & Technical Services	15-000-213-300	950	-	950	-	950
Other Purchased Services	15-000-213-500	25	-	25	-	25
Supplies and Materials	15-000-213-600	34,094	4,570	38,664	20,878	17,786
<b>Total Health Services</b>		<b>880,726</b>	<b>18,120</b>	<b>898,846</b>	<b>850,903</b>	<b>47,943</b>
<b>Other Support Services - Students - Regular:</b>						
Salaries of Other Professional Staff	15-000-218-104	1,377,755	53,461	1,431,216	1,428,211	3,005
Purchased Professional/Educational Services	15-000-218-320	2,463	-	2,463	-	2,463
Purchased Technical Services	15-000-218-390	750	-	750	-	750
Other Purchased Services	15-000-218-500	425	-	425	-	425
Supplies and Materials	15-000-218-600	13,670	-	13,670	5,101	8,569
<b>Total Other Support Services-Students-Regular</b>		<b>1,395,063</b>	<b>53,461</b>	<b>1,448,524</b>	<b>1,433,312</b>	<b>15,212</b>
<b>Improvement of Instruction Services/Other Support Services - Instruction Staff:</b>						
Salaries of Other Professional Staff	15-000-221-104	99,884	6,678	106,562	48,778	57,784
Supplies and Materials	15-000-221-600	10,758	-	10,758	4,867	5,891
<b>Total Improvement of Instruction Services/ Other Support Services Instructional Staff</b>		<b>110,642</b>	<b>6,678</b>	<b>117,320</b>	<b>53,645</b>	<b>63,675</b>
<b>Educational Media Services/School Library:</b>						
Salaries	15-000-222-100	94,622	1,501	96,123	96,122	1
Salaries of Other Professional Staff	15-000-222-104	187,567	3,001	190,568	189,279	1,289
Salaries of Technology Coordinators	15-000-222-177	511,108	(34,697)	476,411	441,086	35,325
Purchased Professional & Technical Services	15-000-222-300	2,511	-	2,511	-	2,511
Other Purchased Services	15-000-222-500	33,937	5,500	39,437	31,166	8,271
Supplies and Materials	15-000-222-600	150,194	(36,405)	113,789	76,385	37,404
<b>Total Educational Media Services/School Library</b>		<b>979,939</b>	<b>(61,100)</b>	<b>918,839</b>	<b>834,038</b>	<b>84,801</b>

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

SCHOOL: GOVERNMENT-WIDE	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	3,000	-	3,000	-	3,000
Total Instructional Staff Training Services		3,000	-	3,000	-	3,000
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	1,889,955	(19,491)	1,870,464	1,863,061	7,403
Salaries of Secretarial & Clerical Assistants	15-000-240-105	841,133	110,621	951,754	913,218	38,536
Salaries of HFMS SHA	15-000-240-107	262,996	(119,446)	143,550	55,459	88,091
Other Salaries	15-000-240-110	114,038	-	114,038	113,904	134
Other Purchased Services	15-000-240-500	6,694	600	7,294	2,520	4,774
Supplies and Materials	15-000-240-600	17,109	28,257	45,366	12,521	32,845
Total Support Services School Administration		3,131,925	541	3,132,466	2,960,683	171,783
Security:						
Salaries	15-000-266-100	950,776	110,329	1,061,105	1,049,102	12,003
Total Security		950,776	110,329	1,061,105	1,049,102	12,003
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	13,551,000	(617,918)	12,933,082	11,859,134	1,073,948
Total Unallocated Benefits - Employee Benefits		13,551,000	(617,918)	12,933,082	11,859,134	1,073,948
Total Undistributed Expenditures		21,003,071	(489,889)	20,513,182	19,040,817	1,472,365
Total Expenditures - Current Expense		54,967,722	35,013	55,002,735	51,193,480	3,809,255
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grades 1 - 5	15-120-100-730	4,500	10,729	15,229	10,818	4,411
Grades 6 - 8	15-130-100-730	5,000	(2,000)	3,000	-	3,000
Grades 9 - 12	15-140-100-730	7,000	25,068	32,068	26,468	5,600
Multiple Disabilities	15-212-100-730	-	4,860	4,860	2,430	2,430
Total Equipment		16,500	38,657	55,157	39,716	15,441
Total Capital Outlay		16,500	38,657	55,157	39,716	15,441
Total School Based Expenditures		54,984,222	73,670	55,057,892	51,233,196	3,824,696
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	54,984,222	-	54,984,222	51,224,575	(3,759,647)
Total Other Financing Sources/(Uses)		54,984,222	-	54,984,222	51,224,575	(3,759,647)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		-	(73,670)	(73,670)	(8,621)	65,049
Fund Balances, July 1		73,670	-	73,670	73,670	-
Fund Balances, June 30		\$ 73,670	\$ (73,670)	\$ -	\$ 65,049	\$ 65,049

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

SCHOOL: HELEN FORT	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8	15-130-100-101	\$ 3,570,158	\$ 156,059	\$ 3,726,217	\$ 3,717,087	\$ 9,130
Reading Specialist	15-130-100-179	34,754	(5,000)	29,754	29,666	88
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	8,250	-	8,250	7,815	435
Other Purchased Services	15-190-100-500	9,800	-	9,800	3,936	5,864
General Supplies	15-190-100-610	65,000	22,849	87,849	45,767	42,082
Textbooks	15-190-100-640	12,000	-	12,000	-	12,000
Other Objects	15-190-100-800	9,000	-	9,000	9,000	-
Total Regular Programs - Instruction		3,708,962	173,908	3,882,870	3,813,271	69,599
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	76,559	1,846	78,405	78,405	-
Other Salaries for Instruction	15-204-100-106	-	373	373	373	-
Purchased Professional/Educational Services	15-204-100-320	168	(82)	86	-	86
Other Purchased Services	15-204-100-500	452	-	452	-	452
General Supplies	15-204-100-610	2,111	-	2,111	702	1,409
Total Learning and/or Language Disabilities		79,290	2,137	81,427	79,480	1,947
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	60,218	-	60,218	-	60,218
Other Salaries for Instruction	15-212-100-106	113,008	(50,000)	63,008	57,513	5,495
Other Purchased Services	15-212-100-500	500	649	1,149	649	500
General Supplies	15-212-100-610	2,881	2,700	5,581	1,988	3,593
Textbooks	15-212-100-640	2,451	(2,400)	51	-	51
Total Multiple Disabilities		179,058	(49,051)	130,007	60,150	69,857
Resource Room:						
Salaries of Teachers	15-213-100-101	1,038,226	(6,314)	1,031,912	1,031,911	1
Other Salaries for Instruction	15-213-100-106	223,371	(48,000)	175,371	170,969	4,402
Purchased Professional Services	15-213-100-320	4,027	-	4,027	4,000	27
Other Purchased Services	15-213-100-500	2,576	(2,100)	476	400	76
General Supplies	15-213-100-610	4,461	5,999	10,460	8,043	2,417
Textbooks	15-213-100-640	1,584	(1,500)	84	-	84
Total Resource Room		1,274,245	(51,915)	1,222,330	1,215,323	7,007
Total Special Education		1,532,593	(98,829)	1,433,764	1,354,953	78,811
Basic Skills/Remedial:						
Other Salaries for instructors	15-230-100-106	17,766	15,938	33,704	30,243	3,461
Total Basic Skills/Remedial		17,766	15,938	33,704	30,243	3,461

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

<b>SCHOOL: HELEN FORT</b>	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	129,091	16,567	145,658	145,658	-
Total School Sponsored Cocurricular Activities		129,091	16,567	145,658	145,658	-
Before/After School Programs:						
Teaher Tutoring	15-421-100-101	40,000	-	40,000	18,172	21,828
Total Before/After School Programs		40,000	-	40,000	18,172	21,828
Summer School:						
Salaries of Principals & Assistant Principals	15-422-240-103	6,000	-	6,000	-	6,000
Total Summer School		6,000	-	6,000	-	6,000
Total - Instruction		5,434,412	107,584	5,541,996	5,362,297	179,699
Health Services:						
Salaries	15-000-213-100	63,175	2,191	65,366	62,165	3,201
Salaries of Secretarial & Clerical Assistants	15-000-213-105	35,457	(133)	35,324	35,324	-
Supplies and Materials	15-000-213-600	4,500	-	4,500	1,608	2,892
Total Health Services		103,132	2,058	105,190	99,097	6,093
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	257,501	6,787	264,288	261,287	3,001
Purchased Professional/Educational Services	15-000-218-320	700	-	700	-	700
Supplies and Materials	15-000-218-600	1,500	-	1,500	664	836
Total Other Support Services-Students-Regular		259,701	6,787	266,488	261,951	4,537
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	21,752	6,000	27,752	24,000	3,752
Supplies and Materials	15-000-221-600	4,556	-	4,556	2,341	2,215
Total Other Support Services-Students-Regular		26,308	6,000	32,308	26,341	5,967
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	59,370	(19,230)	40,140	39,312	828
Supplies and Materials	15-000-222-600	17,000	-	17,000	8,889	8,111
Total Educational Media Services/School Library		76,370	(19,230)	57,140	48,201	8,939
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	354,699	(1,710)	352,989	350,889	2,100
Salaries of Secretarial & Clerical Assistants	15-000-240-105	191,779	49,699	241,478	237,964	3,514
Salaries of HFMS SHA	15-000-240-107	27,888	-	27,888	15,632	12,256
Other Purchased Services	15-000-240-500	1,000	-	1,000	-	1,000
Supplies and Materials	15-000-240-600	2,900	-	2,900	831	2,069
Total Support Services School Administration		578,266	47,989	626,255	605,316	20,939



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

SCHOOL: HELEN FORT	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	253,649	21,376	275,025	272,525	2,500
Total Security		253,649	21,376	275,025	272,525	2,500
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	3,800,000	(169,171)	3,630,829	2,608,604	1,022,225
Total Unallocated Benefits - Employee Benefits		3,800,000	(169,171)	3,630,829	2,608,604	1,022,225
Total Undistributed Expenditures		5,097,426	(104,191)	4,993,235	3,922,035	1,071,200
Total Expenditures - Current Expense		10,531,838	3,393	10,535,231	9,284,332	1,250,899
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grades 6 - 8	15-130-100-730	3,000	-	3,000	-	3,000
Multiple Disabilities	15-212-100-730	-	4,860	4,860	2,430	2,430
Total Equipment		3,000	4,860	7,860	2,430	5,430
Total Capital Outlay		3,000	4,860	7,860	2,430	5,430
Total School Based Expenditures		10,534,838	8,253	10,543,091	9,286,762	1,256,329
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	10,534,838	-	10,534,838	9,298,056	(1,236,782)
Total Other Financing Sources/(Uses)		10,534,838	-	10,534,838	9,298,056	(1,236,782)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(8,253)	(8,253)	11,294	19,547
Fund Balances, July 1		8,253	-	8,253	8,253	-
Fund Balances, June 30		\$ 8,253	\$ (8,253)	\$ -	\$ 19,547	\$ 19,547

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

SCHOOL: EMMONS	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 415,197	\$ 3,169	\$ 418,366	\$ 418,365	\$ 1
Other Salaries for Instruction	15-110-100-106	142,581	3,597	146,178	146,178	-
General Supplies	15-110-100-610	10,000	(6,348)	3,652	1,373	2,279
Other Objects	15-110-100-800	1,500	-	1,500	1,500	-
Grades 1 - 5	15-120-100-101	1,307,133	(107,926)	1,199,207	1,142,546	56,661
Reading Specialist	15-120-100-179	-	64,406	64,406	64,405	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	2,500	1,000	3,500	2,500	1,000
Other Purchased Services	15-190-100-500	1,000	4,178	5,178	5,178	-
General Supplies	15-190-100-610	52,834	(23,570)	29,264	29,168	96
Other Objects	15-190-100-800	3,500	-	3,500	3,500	-
Total Regular Programs - Instruction		1,936,245	(61,494)	1,874,751	1,814,713	60,038
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	148,308	(55,000)	93,308	91,145	2,163
Other Salaries for Instruction	15-212-100-106	174,129	7,279	181,408	181,407	1
Other Purchased Services	15-212-100-500	1,370	-	1,370	-	1,370
General Supplies	15-212-100-610	3,380	(1,450)	1,930	1,865	65
Total Multiple Disabilities		327,187	(49,171)	278,016	274,417	3,599
Resource Room:						
Salaries of Teachers	15-213-100-101	310,197	45,275	355,472	355,472	-
Other Salaries for Instruction	15-213-100-106	84,442	(4,255)	80,187	2,650	77,537
Total Resource Room		394,639	41,020	435,659	358,122	77,537
Total Special Education		721,826	(8,151)	713,675	632,539	81,136
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	-	71,118	71,118	69,932	1,186
Other Salaries for Instruction	15-230-100-106	12,492	-	12,492	1,225	11,267
Total Basic Skills/Remedial		12,492	71,118	83,610	71,157	12,453
Bilingual Education:						
Salaries of Teachers	15-240-100-101	82,197	-	82,197	-	82,197
Total Bilingual Education		82,197	-	82,197	-	82,197
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	5,000	-	5,000	757	4,243
Total School Sponsored Cocurricular Activities		5,000	-	5,000	757	4,243
Before/After School Programs:						
Teacher Tutoring	15-421-100-100	23,400	-	23,400	631	22,769
Total Before/After School Programs		23,400	-	23,400	631	22,769
Total - Instruction		2,781,160	1,473	2,782,633	2,519,797	262,836

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

SCHOOL: EMMONS	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Health Services:						
Salaries	15-000-213-100	91,977	3,557	95,534	95,533	1
Supplies and Materials	15-000-213-600	3,000	577	3,577	2,761	816
Total Health Services		94,977	4,134	99,111	98,294	817
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	68,233	1,952	70,185	70,185	-
Supplies and Materials	15-000-218-600	1,000	-	1,000	289	711
Total Other Support Services-Students-Regular		69,233	1,952	71,185	70,474	711
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	2,952	2,526	5,478	2,526	2,952
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		2,952	2,526	5,478	2,526	2,952
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	-	30,792	30,792	30,792	-
Purchased Professional & Technical Services	15-000-222-300	1,450	-	1,450	-	1,450
Other Purchased Services	15-000-222-500	3,837	1,534	5,371	5,371	-
Supplies and Materials	15-000-222-600	14,550	(7,015)	7,535	7,379	156
Total Educational Media Services/School Library		19,837	25,311	45,148	43,542	1,606
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	156,580	3,968	160,548	160,547	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	36,958	925	37,883	37,883	-
Other Salaries	15-000-240-107	-	9,776	9,776	9,776	-
Supplies & Materials	15-000-240-600	-	18,481	18,481	-	18,481
Total Support Services School Administration		193,538	33,150	226,688	208,206	18,482
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	946,000	(67,969)	878,031	878,031	-
Total Unallocated Benefits - Employee Benefits		946,000	(67,969)	878,031	878,031	-
Total Undistributed Expenditures		1,326,537	(896)	1,325,641	1,301,073	24,568
Total Expenditures - Current Expense		4,107,697	577	4,108,274	3,820,870	287,404
Total School Based Expenditures		4,107,697	577	4,108,274	3,820,870	287,404
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,107,697	-	4,107,697	3,836,574	(271,123)
Total Other Financing Sources/(Uses)		4,107,697	-	4,107,697	3,836,574	(271,123)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures						
Fund Balances, July 1		577	-	577	577	-
Fund Balances, June 30		\$ 577	\$ (577)	\$ -	\$ 16,281	\$ 16,281

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

SCHOOL: FORT DIX	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 249,580	\$ 54,747	\$ 304,327	\$ 304,327	\$ -
Other Salaries for Instruction	15-110-100-106	141,417	-	141,417	116,428	24,989
General Supplies	15-110-100-610	1,268	177	1,445	1,398	47
Other Objects	15-110-100-800	2,350	-	2,350	-	2,350
Grades 1 - 5	15-120-100-101	1,518,024	(126,481)	1,391,543	1,278,763	112,780
Reading Specialist	15-120-100-179	97,059	-	97,059	96,122	937
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	9,650	(34)	9,616	4,000	5,616
Other Purchases	15-190-100-500	2,380	1,529	3,909	3,909	-
General Supplies	15-190-100-610	48,468	(26,017)	22,451	19,453	2,998
Other Objects	15-190-100-800	7,427	-	7,427	6,000	1,427
Total Regular Programs - Instruction		2,077,623	(96,079)	1,981,544	1,830,400	151,144
Resource Room:						
Salaries of Teachers	15-213-100-101	152,757	101,429	254,186	254,185	1
Other Salaries for Instruction	15-213-100-106	25,569	33,210	58,779	54,242	4,537
Supplies and Materials	15-213-100-610	500	-	500	306	194
Total Resource Room		178,826	134,639	313,465	308,733	4,732
Total Special Education		178,826	134,639	313,465	308,733	4,732
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	92,573	44,490	137,063	137,063	-
Total Basic Skills/Remedial		92,573	44,490	137,063	137,063	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	7,120	3,600	10,720	6,314	4,406
Total School Sponsored Cocurricular Activities		7,120	3,600	10,720	6,314	4,406
Before/After School Programs:						
Tutoring	15-421-100-101	5,000	-	5,000	126	4,874
Total Before/After School Programs		5,000	-	5,000	126	4,874
Total - Instruction		2,361,142	86,650	2,447,792	2,282,636	165,156
Health Services:						
Salaries	15-000-213-100	61,219	4,614	65,833	63,976	1,857
Health Aide	15-000-213-106	15,858	(3,188)	12,670	-	12,670
Supplies and Materials	15-000-213-600	5,372	-	5,372	3,357	2,015
Total Health Services		82,449	1,426	83,875	67,333	16,542
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	94,822	1,500	96,322	96,322	-
Supplies and Materials	15-000-218-600	2,500	-	2,500	468	2,032
Total Other Support Services-Students-Regular		97,322	1,500	98,822	96,790	2,032

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

SCHOOL: FORT DIX	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	7,976	-	7,976	5,052	2,924
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		7,976	-	7,976	5,052	2,924
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	80,059	(9,678)	70,381	70,381	-
Supplies and Materials	15-000-222-600	17,653	(15,224)	2,429	2,419	10
Total Educational Media Services/School Library		97,712	(24,902)	72,810	72,800	10
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	141,630	(24,972)	116,658	116,658	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	56,410	3,387	59,797	59,796	1
Salaries of HFMS SHA	15-000-240-107	25,931	(14,000)	11,931	11,775	156
Supplies & Materials	15-000-240-600	146	-	146	-	146
Total Support Services School Administration		224,117	(35,585)	188,532	188,229	303
Security:						
Salaries	15-000-266-100	44,641	(2,200)	42,441	42,127	314
Total Security:		44,641	(2,200)	42,441	42,127	314
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	830,000	(30,000)	800,000	800,000	-
Total Unallocated Benefits - Employee Benefits		830,000	(30,000)	800,000	800,000	-
Total Undistributed Expenditures		1,384,217	(89,761)	1,294,456	1,272,331	22,125
Total Expenditures - Current Expense		3,745,359	(3,111)	3,742,248	3,554,967	187,281
Capital Outlay:						
Equipment:						
Regular Programs - Instruction - Grades 1-5	15-120-100-730	2,500	3,111	5,611	5,611	-
Total Equipment		2,500	3,111	5,611	5,611	-
Total Capital Outlay		2,500	3,111	5,611	5,611	-
Total School Based Expenditures		3,747,859	-	3,747,859	3,560,578	187,281
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,747,859	-	3,747,859	3,560,810	(187,049)
Total Other Financing Sources/(Uses)		3,747,859	-	3,747,859	3,560,810	(187,049)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	232	232
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ 232	\$ 232

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

SCHOOL: DENBO-CRICHTON	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 387,270	\$ -	\$ 387,270	\$ 327,256	\$ 60,014
Other Salaries for Instruction	15-110-100-106	-	114,689	114,689	114,688	1
Purchased Professional/Educational Services	15-110-100-320	1,500	-	1,500	-	1,500
Purchased Professional/Educational Services	15-110-100-500	100	-	100	-	100
General Supplies	15-110-100-610	13,000	-	13,000	1,320	11,680
Other Objects	15-110-100-800	2,000	-	2,000	-	2,000
Grades 1 - 5	15-120-100-101	3,614,706	(48,649)	3,566,057	3,482,660	83,397
Reading Specialist	15-120-100-179	128,762	5,762	134,524	134,523	1
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	113,116	-	113,116	-	113,116
Purchased Professional/Educational Services	15-190-100-320	15,535	(15,535)	-	-	-
Other Purchased Services	15-190-100-500	3,368	9,798	13,166	11,142	2,024
General Supplies	15-190-100-610	119,493	28,254	147,747	108,841	38,906
Textbooks	15-190-100-640	4,000	-	4,000	-	4,000
Other Objects	15-190-100-800	15,084	-	15,084	-	15,084
Total Regular Programs - Instruction		4,417,934	94,319	4,512,253	4,180,430	331,823
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	63,184	(33,240)	29,944	-	29,944
Other Salaries for Instruction	15-204-100-106	56,158	-	56,158	29,039	27,119
Purchased Professional/Educational Services	15-204-100-320	96	-	96	-	96
General Supplies	15-204-100-610	2,715	1,209	3,924	-	3,924
Total Learning and/or Language Disabilities		122,153	(32,031)	90,122	29,039	61,083
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	381,137	-	381,137	352,930	28,207
Other Salaries for Instruction	15-212-100-106	319,262	56,392	375,654	375,654	-
Other Purchased Professional Services	15-212-100-500	2,031	2,388	4,419	2,151	2,268
General Supplies	15-212-100-610	8,419	(1,236)	7,183	3,008	4,175
Total Multiple Disabilities		710,849	57,544	768,393	733,743	34,650
Resource Room:						
Salaries of Teachers	15-213-100-101	1,152,504	(76,792)	1,075,712	1,001,315	74,397
Other Salaries for Instruction	15-213-100-106	59,358	-	59,358	29,039	30,319
General Supplies	15-213-100-610	5,250	1,870	7,120	1,899	5,221
Total Resource Room		1,217,112	(74,922)	1,142,190	1,032,253	109,937
Total Special Education		2,050,114	(49,409)	2,000,705	1,795,035	205,670
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	397,179	-	397,179	368,998	28,181
Other Salaries for Instruction	15-230-100-106	-	1,211	1,211	1,210	1
Total Basic Skills/Remedial		397,179	1,211	398,390	370,208	28,182
Bilingual Education:						
Salaries of Teachers	15-240-100-101	67,468	94,198	161,666	161,665	1
Total Bilingual Education		67,468	94,198	161,666	161,665	1

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

SCHOOL: DENBO-CRICHTON	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	2,060	3,922	5,982	5,982	-
Total School Sponsored Cocurricular Activities		2,060	3,922	5,982	5,982	-
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	27,213	(169)	27,044	16,002	11,042
Total Before/After School Programs		27,213	(169)	27,044	16,002	11,042
Total - Instruction		6,961,968	144,072	7,106,040	6,529,322	576,718
Health Services:						
Salaries	15-000-213-100	260,290	16,034	276,324	272,228	4,096
Other Salaries for Instruction	15-000-213-106		15,510	15,510	15,509	1
Purchased Professional Services	15-000-213-300	700	-	700	-	700
Other Purchased Prof. Services	15-000-213-500	25	-	25	-	25
Supplies and Materials	15-000-213-600	8,722	55	8,777	3,832	4,945
Total Health Services		269,737	31,599	301,336	291,569	9,767
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	164,394	14,757	179,151	179,151	-
Purchase Professional Service	15-000-218-320	1,400	-	1,400	-	1,400
Other Purchased Services	15-000-218-500	175	-	175	-	175
Supplies and Materials	15-000-218-600	3,070	-	3,070	165	2,905
Total Other Support Services-Students-Regular		169,039	14,757	183,796	179,316	4,480
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	8,856	-	8,856	7,452	1,404
Total Other Support Services-Students-Regular		8,856	-	8,856	7,452	1,404
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	171,119	3,000	174,119	173,949	170
Salaries of Technology Coordinators	15-000-222-177	55,271	6,653	61,924	61,923	1
Purchased Professional Services	15-000-222-300	1,061	-	1,061	-	1,061
Other Purchased Services	15-000-222-500	2,830	-	2,830	84	2,746
Supplies and Materials	15-000-222-600	49,655	(6,709)	42,946	30,160	12,786
Total Educational Media Services/School Library		279,936	2,944	282,880	266,116	16,764
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	268,928	(21,876)	247,052	247,052	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	89,430	22,503	111,933	111,933	-
Salaries of HFMS SHA	15-000-240-107	97,547	(82,000)	15,547	302	15,245
Other Purchased Services	15-000-240-500	3,000	-	3,000	-	3,000
Supplies and Materials	15-000-240-600	5,000	-	5,000	77	4,923
Total Support Services School Administration		463,905	(81,373)	382,532	359,364	23,168
Security:						
Salaries	15-000-266-100	133,923	5,293	139,216	139,215	1
Total Security		133,923	5,293	139,216	139,215	1

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

SCHOOL: DENBO-CRICHTON	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	2,300,000	(84,680)	2,215,320	2,215,151	169
Total Unallocated Benefits - Employee Benefits		2,300,000	(84,680)	2,215,320	2,215,151	169
Total Undistributed Expenditures		3,625,396	(111,460)	3,513,936	3,458,183	55,753
Total Expenditures - Current Expense		10,587,364	32,612	10,619,976	9,987,505	632,471
Capital Outlay:						
Equipment:						
Regular Programs - Instruction - Grade 1-5	15-120-100-730	2,000	7,618	9,618	5,207	4,411
Total Equipment		2,000	7,618	9,618	5,207	4,411
Total Capital Outlay		2,000	7,618	9,618	5,207	4,411
Total School Based Expenditures		10,589,364	40,230	10,629,594	9,992,712	636,882
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	10,589,364	-	10,589,364	9,957,341	(632,023)
Total Other Financing Sources/(Uses)		10,589,364	-	10,589,364	9,957,341	(632,023)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(40,230)	(40,230)	(35,371)	4,859
Fund Balances, July 1		40,230	-	40,230	40,230	-
Fund Balances, June 30		\$ 40,230	\$ (40,230)	\$ -	\$ 4,859	\$ 4,859



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

SCHOOL: BUSANSKY	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 1 - 5						
	15-120-100-101	\$ 1,670,163	\$ (152,541)	\$ 1,517,622	\$ 1,444,772	\$ 72,850
Regular Programs - Undistributed Instruction:						
	15-190-100-320	4,683	-	4,683	-	4,683
	15-190-100-500	860	1,583	2,443	2,443	-
	15-190-100-610	35,058	(660)	34,398	22,579	11,819
	15-190-100-800	5,000	-	5,000	-	5,000
Total Regular Programs - Instruction		1,715,764	(151,618)	1,564,146	1,469,794	94,352
Learning and/or Language Disabilities						
	15-204-100-101	90,373	1,572	91,945	91,945	-
	15-204-100-106	56,658	1,855	58,513	58,512	1
	15-204-100-610	3,740	-	3,740	2,377	1,363
Total Learning and/or Language Disabilities		150,771	3,427	154,198	152,834	1,364
Multiple Disabilities:						
	15-212-100-101	58,735	85,609	144,344	144,344	-
	15-212-100-106	55,879	13,474	69,353	69,352	1
	15-212-100-610	1,000	-	1,000	645	355
Total Multiple Disabilities		115,614	99,083	214,697	214,341	356
Resource Room:						
	15-213-100-101	491,798	(5,555)	486,243	405,346	80,897
	15-213-100-106	28,329	14,038	42,367	40,196	2,171
	15-213-100-610	5,740	-	5,740	3,398	2,342
Total Resource Room		525,867	8,483	534,350	448,940	85,410
Total Special Education		792,252	110,993	903,245	816,115	87,130
Basic Skills/Remedial:						
	15-230-100-101	162,838	101,825	264,663	264,309	354
Total Basic Skills/Remedial		162,838	101,825	264,663	264,309	354
School Sponsored Cocurricular Activities:						
	15-401-100-100	6,000	-	6,000	4,913	1,087
Total School Sponsored Cocurricular Activities		6,000	-	6,000	4,913	1,087
Before/After School Programs:						
	15-421-100-101	17,052	-	17,052	1,587	15,465
	15-421-100-106	1,000	-	1,000	285	715
Total Before/After School Programs		18,052	-	18,052	1,872	16,180
Total - Instruction		2,694,906	61,200	2,756,106	2,557,003	199,103
Health Services:						
	15-000-213-100	92,878	1,536	94,414	94,412	2
	15-000-213-600	2,000	-	2,000	902	1,098
Total Health Services		94,878	1,536	96,414	95,314	1,100

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

SCHOOL: BUSANSKY	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	64,384	5,383	69,767	69,766	1
Supplies and Materials	15-000-218-600	500	-	500	194	306
Total Other Support Services-Students-Regular		64,884	5,383	70,267	69,960	307
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	2,400	-	2,400	2,400	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff		2,400	-	2,400	2,400	-
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	15,329	1	15,330	15,330	-
Salaries of Technology Coordinator	15-000-222-177	94,186	(30,791)	63,395	63,394	1
Other Purchased Services	15-000-222-500	2,000	(700)	1,300	-	1,300
Supplies and Materials	15-000-222-600	10,300	(4,893)	5,407	1,358	4,049
Total Educational Media Services/School Library		121,815	(36,383)	85,432	80,082	5,350
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	132,032	3,433	135,465	135,465	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	49,527	1,230	50,757	50,757	-
Salaries of HFMS SHA	15-000-240-107	23,282	(12,000)	11,282	11,209	73
Total Support Services School Administration		204,841	(7,337)	197,504	197,431	73
Security:						
Salaries	15-000-266-100	43,869	1,524	45,393	45,393	-
Total Security		43,869	1,524	45,393	45,393	-
Unallocated Benefits Employee Benefits						
Health Benefits	15-000-291-270	775,000	(25,000)	750,000	750,000	-
Total Unallocated Benefits - Employee Benefits		775,000	(25,000)	750,000	750,000	-
Total Undistributed Expenditures		1,307,687	(60,277)	1,247,410	1,240,580	6,830
Total Expenditures - Current Expense		4,002,593	923	4,003,516	3,797,583	205,933
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	4,002,593	1	4,002,594	3,798,685	(203,909)
Total Other Financing Sources/(Uses)		4,002,593	1	4,002,594	3,798,685	(203,909)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(922)	(922)	1,102	2,024
Fund Balances, July 1		922	-	922	922	-
Fund Balances, June 30		\$ 922	\$ (922)	\$ -	\$ 2,024	\$ 2,024

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

SCHOOL: STACKHOUSE	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	\$ 429,888	\$ (27,958)	\$ 401,930	\$ 399,800	\$ 2,130
Other Salaries for Instruction	15-110-100-106	146,663	(24,000)	122,663	120,174	2,489
General Supplies	15-110-100-610	6,334	-	6,334	2,108	4,226
Grades 1 - 5	15-120-100-101	885,675	55,581	941,256	941,255	1
Reading Specialist	15-120-100-179	45,580	1,127	46,707	46,706	1
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	12,890	-	12,890	-	12,890
Other Purchased Services	15-190-100-500	2,241	-	2,241	966	1,275
General Supplies	15-190-100-610	30,608	296	30,904	20,457	10,447
Other Objects	15-190-100-800	6,000	-	6,000	-	6,000
Total Regular Programs - Instruction		1,565,879	5,046	1,570,925	1,531,466	39,459
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	71,039	4,175	75,214	75,213	1
Other Salaries for Instruction	15-212-100-106	58,278	2,846	61,124	61,124	-
General Supplies	15-212-100-610	2,100	-	2,100	1,007	1,093
Total Multiple Disabilities		131,417	7,021	138,438	137,344	1,094
Resource Room:						
Salaries of Teachers	15-213-100-101	194,311	47,433	241,744	241,743	1
Other Salaries for Instruction	15-213-100-106	28,829	(12,997)	15,832	-	15,832
General Supplies	15-213-100-610	3,000	-	3,000	990	2,010
Total Resource Room		226,140	34,436	260,576	242,733	17,843
Total Special Education		357,557	41,457	399,014	380,077	18,937
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	64,925	8,800	73,725	73,724	1
Total Basic Skills/Remedial		64,925	8,800	73,725	73,724	1
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	8,000	3,603	11,603	11,603	-
Total School Sponsored Cocurricular Activities		8,000	3,603	11,603	11,603	-
Before/After School Programs:						
1-5 Teacher Tutoring	15-421-100-101	15,000	-	15,000	2,859	12,141
Total Before/After School Programs		15,000	-	15,000	2,859	12,141
Total - Instruction		2,011,361	58,906	2,070,267	1,999,729	70,538
Health Services:						
Salaries	15-000-213-100	2,000	3,443	5,443	5,443	-
Supplies and Materials	15-000-213-600	3,000	2,579	5,579	3,743	1,836
Total Health Services		5,000	6,022	11,022	9,186	1,836

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

SCHOOL: STACKHOUSE	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	97,588	3,309	100,897	100,896	1
Supplies and Materials	15-000-218-600	600	-	600	576	24
Total Other Support Services-Students-Regular		98,188	3,309	101,497	101,472	25
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	2,952	-	2,952	2,526	426
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		2,952	-	2,952	2,526	426
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	1,119	-	1,119	-	1,119
Salaries of Technology Coordinators	15-000-222-177	-	54,858	54,858	54,858	-
Other Prucahsed Services	15-000-222-500	8,270	-	8,270	7,713	557
Supplies and Materials	15-000-222-600	23,036	-	23,036	18,447	4,589
Total Educational Media Services/School Library		32,425	54,858	87,283	81,018	6,265
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	123,325	3,207	126,532	126,531	1
Salaries of Secretarial & Clerical Assistants	15-000-240-105	48,374	3,837	52,211	52,210	1
Salaries of HFMS SHA	15-000-240-107	-	554	554	536	18
Other Purchased Services	15-000-240-500	400	-	400	-	400
Supplies and Materials	15-000-240-600	563	-	563	-	563
Total Support Services School Administration		172,662	7,598	180,260	179,277	983
Security:						
Salaries	15-000-266-100	-	38,780	38,780	36,230	2,550
Total Security		-	38,780	38,780	36,230	2,550
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	675,000	(167,652)	507,348	507,348	-
Total Unallocated Benefits - Employee Benefits		675,000	(167,652)	507,348	507,348	-
Total Undistributed Expenditures		986,227	(57,085)	929,142	917,057	12,085
Total Expenditures - Current Expense		2,997,588	1,821	2,999,409	2,916,786	82,623
Total School Based Expenditures		2,997,588	1,821	2,999,409	2,916,786	82,623
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	2,997,588	(1)	2,997,587	2,915,206	(82,381)
Total Other Financing Sources/(Uses)		2,997,588	(1)	2,997,587	2,915,206	(82,381)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(1,822)	(1,822)	(1,580)	242
Fund Balances, July 1		1,822	-	1,822	1,822	-
Fund Balances, June 30		\$ 1,822	\$ (1,822)	\$ -	\$ 242	\$ 242

**PEMBERTON 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	\$ 5,684,909	\$ 100,525	\$ 5,785,434	\$ 5,764,861	\$ 20,573
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	90,173	1,501	91,674	91,673	1
Purchased Professional/Educational Services	15-190-100-320	20,000	800	20,800	4,400	16,400
Other Purchased Services	15-190-100-500	24,400	12,755	37,155	35,311	1,844
General Supplies	15-190-100-610	363,508	478	363,986	211,288	152,698
Textbooks	15-190-100-640	27,000	18,808	45,808	45,721	87
Other Objects	15-190-100-800	16,000	(11,000)	5,000	-	5,000
Total Regular Programs - Instruction		6,225,990	123,867	6,349,857	6,153,254	196,603
Learning and/or Language Disabilities:						
General Supplies	15-204-100-610	4,000	1,756	5,756	2,184	3,572
Textbooks	15-204-100-640	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities		6,000	(244)	5,756	2,184	3,572
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	259,445	(75,000)	184,445	176,857	7,588
Other Salaries for Instruction	15-212-100-106	109,578	30,514	140,092	140,091	1
Other purchase	15-212-100-500	500	-	500	-	500
General Supplies	15-212-100-610	5,000	632	5,632	3,538	2,094
Textbooks	15-212-100-640	2,000	(2,000)	-	-	-
Equipment	15-212-100-730	3,400	-	3,400	-	3,400
Total Multiple Disabilities		379,923	(45,854)	334,069	320,486	13,583
Resource Room:						
Salaries of Teachers	15-213-100-101	999,639	27,278	1,026,917	1,026,917	-
Other Salaries for Instruction	15-213-100-106	82,049	17,211	99,260	99,259	1
Purchase Professional Services	15-213-100-320	4,500	-	4,500	-	4,500
Other Purchased Services	15-213-100-500	2,000	-	2,000	299	1,701
General Supplies	15-213-100-610	4,000	4,000	8,000	2,932	5,068
Textbooks	15-213-100-640	2,000	-	2,000	-	2,000
Total Resource Room		1,094,188	48,489	1,142,677	1,129,407	13,270
Total Special Education		1,480,111	2,391	1,482,502	1,452,077	30,425

**PEMBERTON 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
Bilingual Education:						
Salaries of Teachers	15-240-100-101	95,205	(94,735)	470	-	470
Total Bilingual Education		95,205	(94,735)	470	-	470
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	137,400	-	137,400	126,888	10,512
Total School Sponsored Cocurricular Activities		137,400	-	137,400	126,888	10,512
Before/After School Programs:						
Salaries	15-421-100-101	50,000	-	50,000	14,718	35,282
Total Before/After School Programs		50,000	-	50,000	14,718	35,282
Summer School - Instruction:						
Salaries	15-422-100-101	63,937	-	63,937	1,682	62,255
Total Summer School - Instruction		63,937	-	63,937	1,682	62,255
Total - Instruction		8,052,643	31,523	8,084,166	7,748,619	335,547
Health Services:						
Salaries	15-000-213-100	130,202	(30,000)	100,202	92,849	7,353
Purchased Professional & Technical Services	15-000-213-300	250	-	250	-	250
Supplies and Materials	15-000-213-600	4,000	-	4,000	1,415	2,585
Total Health Services		134,452	(30,000)	104,452	94,264	10,188
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	453,977	19,168	473,145	473,144	1
Purchased Technical Services	15-000-218-390	750	-	750	-	750
Other Purchased Services	15-000-218-500	250	-	250	-	250
Supplies and Materials	15-000-218-600	3,500	-	3,500	2,394	1,106
Total Other Support Services-Students-Regular		458,477	19,168	477,645	475,538	2,107
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	50,500	-	50,500	7,348	43,152
Supplies and Materials	15-000-221-600	750	-	750	-	750
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		51,250	-	51,250	7,348	43,902
Educational Media Services/School Library:						
Salaries	15-000-222-104	94,622	1,501	96,123	96,122	1
Salaries of Technology Coordinator	15-000-222-177	222,222	(107,103)	115,119	80,625	34,494
Other Purchased Services	15-000-222-500	17,000	4,666	21,666	17,998	3,668
Supplies and Materials	15-000-222-600	13,000	(1,000)	12,000	4,626	7,374
Total Educational Media Services/School Library		346,844	(101,936)	244,908	199,371	45,537

**PEMBERTON 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
Instructional Staff Training Services:						
Purchased Prof./Educational Services	15-000-223-320	3,000	-	3,000	-	3,000
Total Instructional Staff Training Services		3,000	-	3,000	-	3,000
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	563,271	15,066	578,337	574,336	4,001
Salaries of Secretarial & Clerical Assistants	15-000-240-105	330,520	29,040	359,560	359,559	1
Salaries of HFMS SHA	15-000-240-107	46,212	(12,000)	34,212	11,015	23,197
Other Salaries	15-000-240-110	114,038	-	114,038	113,904	134
Other Purchased Services	15-000-240-500	1,500	1,100	2,600	2,520	80
Supplies and Materials	15-000-240-600	7,500	-	7,500	1,327	6,173
Total Support Services School Administration		1,063,041	33,206	1,096,247	1,062,661	33,586
Security:						
Salaries	15-000-266-100	392,308	68,056	460,364	458,364	2,000
Total Security		392,308	68,056	460,364	458,364	2,000
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	3,400,000	(28,446)	3,371,554	3,320,000	51,554
Total Unallocated Benefits - Employee Benefits		3,400,000	(28,446)	3,371,554	3,320,000	51,554
Total Undistributed Expenditures		5,849,372	(39,952)	5,809,420	5,617,546	191,874
Total Expenditures - Current Expense		13,902,015	(8,429)	13,893,586	13,366,165	527,421
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 9 - 12	15-140-100-730	7,000	25,068	32,068	26,468	5,600
Total Equipment		7,000	25,068	32,068	26,468	5,600
Total Capital Outlay		7,000	25,068	32,068	26,468	5,600
Total School Based Expenditures		13,909,015	16,639	13,925,654	13,392,633	533,021
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	13,909,015	-	13,909,015	13,397,858	(511,157)
Total Other Financing Sources/(Uses)		13,909,015	-	13,909,015	13,397,858	(511,157)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(16,639)	(16,639)	5,225	21,864
Fund Balances, July 1		16,639	-	16,639	16,639	-
Fund Balances, June 30		\$ 16,639	\$ (16,639)	\$ -	\$ 21,864	\$ 21,864

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

<b>SCHOOL: EARLY CHILDHOOD</b>	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Resource Room:						
Salaries of Teachers	15-213-100-101	\$ 485,448	\$ (3,071)	\$ 482,377	\$ 350,812	\$ 131,565
Other Salaries for Instruction	15-213-100-106	26,601	9,320	35,921	35,921	-
Total Resource Room		<u>512,049</u>	<u>6,249</u>	<u>518,298</u>	<u>386,733</u>	<u>131,565</u>
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	346,389	-	346,389	201,124	145,265
Other Salaries for Instruction	15-216-100-106	192,424	(6,249)	186,175	152,029	34,146
Total Preschool Disabilities - Full Time		<u>538,813</u>	<u>(6,249)</u>	<u>532,564</u>	<u>353,153</u>	<u>179,411</u>
Total - Instruction		<u>1,050,862</u>	<u>-</u>	<u>1,050,862</u>	<u>739,886</u>	<u>310,976</u>
Total Expenditures - Current Expense		<u>1,050,862</u>	<u>-</u>	<u>1,050,862</u>	<u>739,886</u>	<u>310,976</u>
Total School Based Expenditures		<u>1,050,862</u>	<u>-</u>	<u>1,050,862</u>	<u>739,886</u>	<u>310,976</u>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	1,050,862	-	1,050,862	739,886	(310,976)
Total Other Financing Sources/(Uses)		<u>1,050,862</u>	<u>-</u>	<u>1,050,862</u>	<u>739,886</u>	<u>(310,976)</u>
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

SCHOOL: NEWCOMB	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8	15-130-100-101	\$ 1,720,679	\$ (2,709)	\$ 1,717,970	\$ 1,647,532	\$ 70,438
Reading Specialist	15-130-100-179	97,980	-	97,980	-	97,980
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	2,500	-	2,500	1,196	1,304
Other Purchased Services	15-190-100-500	4,200	-	4,200	1,162	3,038
General Supplies	15-190-100-610	33,000	(1,675)	31,325	14,998	16,327
Textbooks	15-190-100-640	5,000	-	5,000	-	5,000
Other Objects	15-190-100-800	3,000	-	3,000	-	3,000
Total Regular Programs - Instruction		1,866,359	(4,384)	1,861,975	1,664,888	197,087
Learning and/or Language Disabilities:						
Other Salaries for Instruction	15-204-100-106	27,365	711	28,076	28,075	1
Purchased Professional/Educational Services	15-204-100-320	82	-	82	-	82
Other Purchased Services	15-204-100-500	4,416	-	4,416	-	4,416
General Supplies	15-204-100-610	1,039	-	1,039	502	537
Total Learning and/or Language Disabilities		32,902	711	33,613	28,577	5,036
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	134,478	(46,979)	87,499	70,456	17,043
Other Salaries for Instruction	15-212-100-106	27,365	24,917	52,282	52,232	50
Other Purchased Services	15-212-100-500	250	-	250	-	250
General Supplies	15-212-100-610	434	17	451	49	402
Textbooks	15-212-100-640	1,699	(1,000)	699	662	37
Total Multiple Disabilities		164,226	(23,045)	141,181	123,399	17,782
Resource Room:						
Salaries of Teachers	15-213-100-101	443,673	46,524	490,197	490,197	-
Other Salaries for Instruction	15-213-100-106	54,730	5,702	60,432	60,431	1
Purchased Professional Services	15-213-100-320	1,983	-	1,983	1,500	483
Other Purchased Services	15-213-100-500	1,269	-	1,269	400	869
General Supplies	15-213-100-610	1,605	2,300	3,905	1,895	2,010
Textbooks	15-213-100-640	1,371	(1,300)	71	-	71
Total Resource Room		504,631	53,226	557,857	554,423	3,434
Total Special Education		701,759	30,892	732,651	706,399	26,252
Basic Skills/Remedial:						
Other Salaries for instructors	15-230-100-106	18,084	953	19,037	19,036	1
Total Basic Skills/Remedial		18,084	953	19,037	19,036	1

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

SCHOOL: NEWCOMB	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	5,173	11,018	16,191	16,191	-
Total School Sponsored Cocurricular Activities		5,173	11,018	16,191	16,191	-
Before/After School Programs:						
Teacher Tutoring	15-421-100-101	24,822	(4,985)	19,837	6,860	12,977
Total Before/After School Programs		24,822	(4,985)	19,837	6,860	12,977
Total - Instruction		2,616,197	33,494	2,649,691	2,413,374	236,317
Health Services:						
Salaries	15-000-213-100	92,601	(14)	92,587	92,586	1
Supplies and Materials	15-000-213-600	3,500	1,359	4,859	3,260	1,599
Total Health Services		96,101	1,345	97,446	95,846	1,600
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	176,856	605	177,461	177,460	1
Purchased Professional/Educational Services	15-000-218-320	363	-	363	-	363
Supplies and Materials	15-000-218-600	1,000	-	1,000	351	649
Total Other Support Services-Students-Regular		178,219	605	178,824	177,811	1,013
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	5,448	(1,848)	3,600	-	3,600
Supplies and Materials	15-000-221-600	2,500	-	2,500	-	2,500
Total Other Support Services-Students-Regular		7,948	(1,848)	6,100	-	6,100
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	-	39,802	39,802	39,801	1
Supplies and Materials	15-000-222-600	5,000	(1,564)	3,436	3,107	329
Total Educational Media Services/School Library		5,000	38,238	43,238	42,908	330
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	149,490	3,393	152,883	151,583	1,300
Salaries of Secretarial & Clerical Assistants	15-000-240-105	38,135	-	38,135	3,116	35,019
Salaries of HFMS SHA	15-000-240-107	42,136	-	42,136	4,990	37,146
Other Purchased Services	15-000-240-500	794	(500)	294	-	294
Supplies and Materials	15-000-240-600	1,000	-	1,000	510	490
Total Support Services School Administration		231,555	2,893	234,448	160,199	74,249
Security:						
Salaries	15-000-266-100	82,386	(22,500)	59,886	55,248	4,638
Total Security		82,386	(22,500)	59,886	55,248	4,638

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

<b>SCHOOL: NEWCOMB</b>	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Unallocated Benefits Employee Benefits: Health Benefits	15-000-291-270	825,000	(45,000)	780,000	780,000	-
Total Unallocated Benefits - Employee Benefits		825,000	(45,000)	780,000	780,000	-
Total Undistributed Expenditures		1,426,209	(26,267)	1,399,942	1,312,012	87,930
Total Expenditures - Current Expense		4,042,406	7,227	4,049,633	3,725,386	324,247
Capital Outlay: Equipment: Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	2,000	(2,000)	-	-	-
Total Equipment		2,000	(2,000)	-	-	-
Total Capital Outlay		2,000	(2,000)	-	-	-
Total School Based Expenditures		4,044,406	5,227	4,049,633	3,725,386	324,247
Other Financing Sources/(Uses): Operating Transfer In - General Fund	15-5200-000-000	4,044,406	-	4,044,406	3,720,159	(324,247)
Total Other Financing Sources/(Uses)		4,044,406	-	4,044,406	3,720,159	(324,247)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	(5,227)	(5,227)	(5,227)	-
Fund Balances, July 1		5,227	-	5,227	5,227	-
Fund Balances, June 30		\$ 5,227	\$ (5,227)	\$ -	\$ -	\$ -

*This page intentionally left blank.*

E. Special Revenue Fund

*This page intentionally left blank.*

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

	TITLE I		TITLE II		TITLE III		TITLE IV		I.D.E.A. PART B REGULAR PROGRAM		I.D.E.A. PRESCHOOL PROGRAM		PERKINS VOCATIONAL GRANT		21ST CENTURY GRANT		SUBTOTAL	
	Part A	SIA				IMMIGRANT												
Revenues:																		
Federal Sources	\$ 805,757	\$ 219,804	\$ 142,232	\$ 18,577	\$ 1,360	\$ 65,862	\$ 1,561,935	\$ 54,215	\$ 76,394	\$ 329,026	\$ 3,275,162							
Total Revenues	805,757	219,804	142,232	18,577	1,360	65,862	1,561,935	54,215	76,394	329,026	3,275,162							
Expenditures:																		
Instruction:																		
Salaries of Teachers	514,872	19,024	103,590	2,020	1,360	46,115	-	-	673	82,421	770,075							
Other Salaries for Instruction	26,601	-	-	-	-	-	-	-	-	83,604	110,205							
Purchased Professional Services	-	12,295	-	-	-	-	-	-	-	19,250	31,545							
Other Purchased Services	-	43,977	-	-	-	-	-	-	-	19,320	63,297							
Tuition	-	-	-	-	-	-	1,561,935	54,215	-	-	1,616,150							
General Supplies	31,301	58,532	-	15,553	-	-	-	-	6,425	2,409	114,220							
Other Objects	-	150	-	-	-	-	-	-	-	-	150							
Total Instruction	572,774	133,978	103,590	17,573	1,360	46,115	1,561,935	54,215	7,098	207,004	2,705,642							
Support Services:																		
Salaries of Supervisors	1,682	-	-	-	-	-	-	-	-	93,947	95,629							
Personal Services-Employee Benefits	231,301	1,455	38,642	154	-	19,747	-	-	51	15,920	307,270							
Purchased Professional Services	-	68,229	-	-	-	-	-	-	-	11,000	79,229							
Other Purchased Services	-	-	-	850	-	-	-	-	12,895	181	13,926							
Supplies & Materials	-	16,142	-	-	-	-	-	-	563	974	17,679							
Other Objects	-	-	-	-	-	-	-	-	45	-	45							
Total Support Services	232,983	85,826	38,642	1,004	-	19,747	-	-	13,554	122,022	513,778							
Capital Outlay:																		
Instructional Equipment	-	-	-	-	-	-	-	-	55,742	-	55,742							
Total Capital Outlay	-	-	-	-	-	-	-	-	55,742	-	55,742							
Total Expenditures	805,757	219,804	142,232	18,577	1,360	65,862	1,561,935	54,215	76,394	329,026	3,275,162							
Excess/(Deficiency) of Revenue Over/(Under) Expenditures	-	-	-	-	-	-	-	-	-	-	-							
Fund Balance, July 1	-	-	-	-	-	-	-	-	-	-	-							
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							

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

	SUBTOTAL CARRIED FORWARD	C.R.R.S.A. LEARNING ACCEL.	ESSESS II	ESSESS I	ARP - IDEA BASIC	ARP - ESSER III	CARES ACT EDUCATION STABILIZATION	COVID RELIEF FUND	ARP SLFRF	SDA EMERG. CAPITAL	PRESCHOOL SECURITY COMPLIANCE	CDC WRAP AROUND	PRESCHOOL EDUCATION PROGRAM	STUDENT ACTIVITIES	TOTAL
Revenues:															
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841,084	\$ 19,480	\$ 48,633	\$ 6,816,064	\$ -	\$ 7,725,261
Federal Sources	3,275,162	74,709	2,857,061	22,500	135,450	622,156	397,416	300	6,619	-	-	-	-	-	7,391,373
Local Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	348,391	348,391
Total Revenues	3,275,162	74,709	2,857,061	22,500	135,450	622,156	397,416	300	6,619	841,084	19,480	48,633	6,816,064	348,391	15,465,025
Expenditures:															
Instruction:															
Salaries of Teachers	770,075	54,055	-	-	-	188,078	35,198	-	-	-	-	-	3,386,118	-	4,433,524
Other Salaries for Instruction	110,205	4,733	-	-	-	1,682	130,191	-	-	-	-	-	1,331,221	-	1,578,032
Purchased Professional Services	31,545	-	-	-	-	31,390	-	-	-	-	-	-	-	-	62,935
Other Purchased Services	63,297	-	-	-	-	-	-	-	-	-	-	48,633	-	-	111,930
Tuition	1,616,150	-	-	-	-	-	-	-	-	-	-	-	-	-	1,616,150
General Supplies	114,220	11,482	-	-	-	1,351	-	-	-	-	-	-	56,409	-	183,462
Other Objects	150	-	-	-	-	-	-	-	-	-	-	-	150	-	150
Total Instruction	2,705,642	70,270	-	-	-	222,501	165,389	-	-	-	-	-	4,773,748	-	7,986,183
Support Services:															
Salaries of Supervisors	95,629	24,519	-	-	-	191,799	-	-	-	-	-	-	120,362	-	432,309
Salaries of Program Directors	-	-	-	-	-	-	-	-	-	-	-	-	296,571	-	296,571
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-	432,529	-	432,529
Salaries of Sec. & Clerical Assistants	-	-	-	-	-	-	-	-	-	-	-	-	76,182	-	76,182
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	271,579	-	271,579
Salaries of Comm. Parent Involv. Spec.	-	-	-	-	-	-	-	-	-	-	-	-	60,996	-	60,996
Salaries of Masters Teachers	307,270	4,439	-	-	-	207,856	8,431	-	-	-	-	-	193,727	-	193,727
Personal Services-Employee Benefits	79,229	1,876	-	-	-	-	-	-	-	-	-	-	1,301,890	-	1,831,762
Purchased Professional Services	13,926	315,000	-	-	135,450	-	-	-	-	-	-	-	8,875	-	561,054
Other Purchased Services	17,679	-	-	-	-	-	-	-	-	-	-	-	601	-	14,527
Supplies & Materials	45	-	-	-	-	-	223,596	300	6,619	-	19,480	-	1,076	-	268,750
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
Student Activities	-	-	-	-	-	-	-	-	-	-	-	-	350,284	-	350,284
Total Support Services	513,778	341,395	4,439	22,500	135,450	399,655	232,027	300	6,619	-	19,480	-	2,764,388	350,284	4,790,315
Capital Outlay:															
Instructional Equipment	55,742	-	-	-	-	-	-	-	-	-	-	-	4,390	-	60,132
Non Instructional Equipment	-	2,515,666	-	-	-	-	-	-	-	841,084	-	-	-	-	3,356,750
Total Capital Outlay	55,742	2,515,666	-	-	-	-	-	-	-	841,084	-	-	4,390	-	3,416,882
Total Expenditures	3,275,162	74,709	2,857,061	22,500	135,450	622,156	397,416	300	6,619	841,084	19,480	48,633	7,542,526	350,284	16,193,380
Excess/(Deficiency) of Revenue Over/(Under) Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	(726,462)	(1,893)	(728,355)
Other Financing Sources/(Uses):															
Transfer from Operating Budget - Pre-K	-	-	-	-	-	-	-	-	-	-	-	-	726,462	-	726,462
Total Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	-	-	-	726,462	-	726,462
Net Changes in Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,893)	(1,893)
Fund Balance, July 1	-	-	-	-	-	-	-	-	-	-	-	-	-	291,097	291,097
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,204	\$ 289,204



**PEMBERTON 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	\$ 3,386,120	\$ 3,386,118	\$ 2
Other Salaries for Instruction	1,331,222	1,331,221	1
Other Purchased Services	1,015	-	1,015
General Supplies	59,137	56,409	2,728
Other Objects	12,074	-	12,074
<b>Total Instruction</b>	<b>4,789,568</b>	<b>4,773,748</b>	<b>15,820</b>
Support Services:			
Salaries of Supervisors	120,363	120,362	1
Salaries of Program Directors	297,217	296,571	646
Salaries of Other Professional Staff	490,665	432,529	58,136
Salaries of Secretarial & Clerical Assistants	90,322	76,182	14,140
Other Salaries	271,580	271,579	1
Salaries of Comm. Parent Involv. Spec.	60,997	60,996	1
Salaries of Masters Teachers	193,728	193,727	1
Personal Services - Employee Benefits	1,301,890	1,301,890	-
Purchased Professional Services	18,000	8,875	9,125
Other Purchased Services	13,000	601	12,399
Supplies and Materials	35,000	1,076	33,924
Other Objects	6,500	-	6,500
<b>Total Support Services</b>	<b>2,899,262</b>	<b>2,764,388</b>	<b>134,874</b>
Facilities Acquisition & Construction Services:			
Instructional Equipment	113,910	4,390	109,520
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>113,910</b>	<b>4,390</b>	<b>109,520</b>
<b>Total Expenditures</b>	<b>\$ 7,802,740</b>	<b>\$ 7,542,526</b>	<b>\$ 260,214</b>

**CALCULATION OF BUDGET & CARRYOVER**

Total Revised 2021-2022 Preschool Education Aid Allocation	\$ 7,076,278
Add: Actual Preschool Education Aid Carryover (June 30, 2021)	1,104,609
Add: Budgeted Transfer from the General Fund 2021-2022	726,462
<b>Total Preschool Education Aid Funds Available for 2021-2022 Budget</b>	<b>8,907,349</b>
Less: 2021-2022 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	(7,802,740)
<b>Available &amp; Unbudgeted Preschool Education Aid Funds as of June 30, 2022</b>	<b>1,104,609</b>
Add: June 30, 2022 Unexpended Preschool Education Aid Funds	260,214
<b>2021-2022 Carryover - Preschool Education Aid Funds</b>	<b>\$ 1,364,823</b>
<b>2021-2022 Preschool Education Aid Funds Carryover Budgeted in 2022-2023</b>	<b>\$ 100,000</b>

*This page intentionally left blank.*

F. Capital Projects Fund

*This page intentionally left blank.*

**PEMBERTON 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		TRANSFER TO CAPITAL RESERVE	UNEXPENDED BALANCE JUNE 30, 2022
		PRIOR YEARS	CURRENT YEAR		
Gym Floor	\$ 881,341	\$ 799,302	\$ 48,185	\$ 33,854	\$ -
Various High School Improvements	294,413	241,590	-	-	52,823
Waste Water Treatment Plant	2,200,000	148,982	1,213,674	-	837,344
Transportation Fuel Tanks	432,406	429,890	-	2	2,514
Various Boilers	547,662	119,540	-	-	428,122
Tennis Courts	629,357	503,063	-	126,294	-
Fort Dix - Parking Lot	650,640	-	27,619	-	623,021
High School - Roof Replacement	895,200	-	781,796	-	113,404
Bus Garage Paving	737,848	-	409,387	-	328,461
High School - Well House	365,050	-	-	-	365,050
Total	\$	2,242,367	\$ 2,480,661	\$ 160,150	\$ 2,750,739

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

Revenues & Other Financing Sources:	
Transfer from General Fund	<u>\$ 2,848,738</u>
 Total Revenues	 <u>2,848,738</u>
Expenditures & Other Financing Uses:	
Purchased Professional & Technical Services	72,541
Construction Services	<u>2,408,120</u>
 Total Expenditures	 <u>2,480,661</u>
Other Financing Sources/(Uses):	
Operating Transfer Out - Capital Reserve	<u>(160,150)</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	207,927
Fund Balance - Beginning	<u>2,542,812</u>
 Fund Balance - Ending	 <u><u>\$ 2,750,739</u></u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
GYM FLOOR  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 881,341	\$ (33,854)	\$ 847,487	\$ 847,487
Total Revenues	881,341	(33,854)	847,487	847,487
Expenditures & Other Financing Uses:				
Construction Services	799,302	48,185	847,487	847,487
Total Expenditures	799,302	48,185	847,487	847,487
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 82,039	\$ (82,039)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 881,341
Revised Authorized Cost	\$ 847,487
Percentage Decrease Over Original Authorized Cost	-3.84%

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

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 347,201	\$ -	\$ 347,201	\$ 347,201
Total Revenues	347,201	-	347,201	347,201
Expenditures & Other Financing Uses:				
Construction Services	236,580	-	236,580	347,201
Operating Transfer Out-General Fund	5,010	-	5,010	-
Transfer to Other Capital Projects	52,788	-	52,788	-
Total Expenditures	294,378	-	294,378	347,201
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 52,823	\$ -	\$ 52,823	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 347,201
Revised Authorized Cost	\$ 347,201
Percentage Decrease Over Original Authorized Cost	0.00%



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
WASTE WATER TREATMENT PLANT  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 2,000,000	\$ 200,000	\$ 2,200,000	\$ 2,200,000
<b>Total Revenues</b>	<b>2,000,000</b>	<b>200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	63,811	44,336	108,147	149,720
Construction Services	85,171	1,169,338	1,254,509	2,050,280
<b>Total Expenditures</b>	<b>148,982</b>	<b>1,213,674</b>	<b>1,362,656</b>	<b>2,200,000</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 1,851,018	\$ (1,013,674)	\$ 837,344	\$ -

**ADDITIONAL PROJECT INFORMATION**

Original Authorized Cost	\$ 2,000,000
Revised Authorized Cost	\$ 2,200,000
Percentage Decrease Over Original Authorized Cost	10.00%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
TRANSPORTATION FUEL TANKS  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 513,000	\$ (2)	\$ 512,998	\$ 512,998
Transfer from Other Capital Project	42,338	-	42,338	42,338
<b>Total Revenues</b>	<b>555,338</b>	<b>(2)</b>	<b>555,336</b>	<b>555,336</b>
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	30,486	-	30,486	32,998
Construction Services	399,404	-	399,404	399,406
Transfer to Other Capital Projects	122,932	-	122,932	122,932
<b>Total Expenditures</b>	<b>552,822</b>	<b>-</b>	<b>552,822</b>	<b>555,336</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 2,516	\$ (2)	\$ 2,514	\$ -

**ADDITIONAL PROJECT INFORMATION**

Original Authorized Cost	\$ 513,000
Revised Authorized Cost	\$ 555,336
Percentage Decrease Over Original Authorized Cost	8.25%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
VARIOUS BOILERS  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 590,000	\$ -	\$ 590,000	\$ 590,000
<b>Total Revenues</b>	<b>590,000</b>	<b>-</b>	<b>590,000</b>	<b>590,000</b>
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	-	-	100,000
Construction Services	119,540	-	119,540	447,662
Transfer to Other Capital Projects	42,338	-	42,338	42,338
<b>Total Expenditures</b>	<b>161,878</b>	<b>-</b>	<b>161,878</b>	<b>590,000</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 428,122	\$ -	\$ 428,122	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 590,000
Revised Authorized Cost	\$ 590,000
Percentage Decrease Over Original Authorized Cost	0.00%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
TENNIS COURTS  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 629,357	\$ (126,294)	\$ 503,063	\$ 503,063
Total Revenues	629,357	(126,294)	503,063	503,063
Expenditures & Other Financing Uses:				
Construction Services	503,063	-	503,063	503,063
Total Expenditures	503,063	-	503,063	503,063
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 126,294	\$ (126,294)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 629,357
Revised Authorized Cost	\$ 503,063
Percentage Decrease Over Original Authorized Cost	-20.07%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
FORT DIX - PARKING LOT  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 650,640	\$ 650,640	\$ 650,640
Total Revenues	-	650,640	650,640	650,640
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	27,619	27,619	47,466
Construction Services	-	-	-	603,174
Total Expenditures	-	27,619	27,619	650,640
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 623,021	\$ 623,021	\$ -

**ADDITIONAL PROJECT INFORMATION**

Original Authorized Cost	\$ 650,640
Revised Authorized Cost	\$ 650,640
Percentage Decrease Over Original Authorized Cost	0.00%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
HIGH SCHOOL - ROOF REPLACEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 895,200	\$ 895,200	\$ 895,200
<b>Total Revenues</b>	<b>-</b>	<b>895,200</b>	<b>895,200</b>	<b>895,200</b>
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	586	586	26,200
Construction Services	-	781,210	781,210	869,000
<b>Total Expenditures</b>	<b>-</b>	<b>781,796</b>	<b>781,796</b>	<b>895,200</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 113,404	\$ 113,404	\$ -

**ADDITIONAL PROJECT INFORMATION**

Original Authorized Cost	\$ 895,200
Revised Authorized Cost	\$ 895,200
Percentage Decrease Over Original Authorized Cost	0.00%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
BUS GARAGE PAVING  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 737,848	\$ 737,848	\$ 737,848
<b>Total Revenues</b>	<b>-</b>	<b>737,848</b>	<b>737,848</b>	<b>737,848</b>
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	-	-	19,700
Construction Services	-	409,387	409,387	718,148
<b>Total Expenditures</b>	<b>-</b>	<b>409,387</b>	<b>409,387</b>	<b>737,848</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 328,461	\$ 328,461	\$ -

**ADDITIONAL PROJECT INFORMATION**

Original Authorized Cost	\$ 737,848
Revised Authorized Cost	\$ 737,848
Percentage Decrease Over Original Authorized Cost	0.00%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
HIGH SCHOOL - WELL HOUSE  
FOR THE YEAR ENDED JUNE 30, 2022**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 365,050	\$ 365,050	\$ 365,050
Total Revenues	-	365,050	365,050	365,050
Expenditures & Other Financing Uses:				
Construction Services	-	-	-	365,050
Total Expenditures	-	-	-	365,050
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 365,050	\$ 365,050	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 365,050
Revised Authorized Cost	\$ 365,050
Percentage Decrease Over Original Authorized Cost	0.00%



**STATISTICAL SECTION (Unaudited)**

*This page intentionally left blank.*

**PEMBERTON 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
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 102,731,877	\$ 102,415,115	\$ 68,503,859	\$ 68,225,315	\$ 63,518,359	\$ 62,994,955	\$ 63,252,652	\$ 64,000,396	\$ 64,043,900	\$ 62,563,143
Restricted	32,298,234	28,933,325	23,122,450	18,930,080	24,550,319	27,303,721	30,581,296	20,795,592	10,863,542	6,482,177
Unrestricted	(40,800,597)	(50,176,721)	(52,527,848)	(51,356,652)	(54,671,212)	(48,363,919)	(49,718,318)	(43,160,582)	931,966	652,893
<b>Total Governmental Activities</b>										
Net Position	\$ 94,229,514	\$ 81,171,719	\$ 39,098,461	\$ 35,798,743	\$ 33,397,466	\$ 41,934,757	\$ 44,115,630	\$ 41,635,406	\$ 75,839,408	\$ 69,698,213
<b>Business-Type Activities</b>										
Net Investment in Capital Assets	\$ 133,970	\$ 21,676	\$ 24,026	\$ 20,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	2,124,614	1,302,106	1,022,792	1,163,420	1,139,282	1,089,798	785,747	531,840	520,021	516,029
<b>Total Business-Type Activities</b>										
Net Position	\$ 2,258,584	\$ 1,323,782	\$ 1,046,818	\$ 1,183,470	\$ 1,139,282	\$ 1,089,798	\$ 785,747	\$ 531,840	\$ 520,021	\$ 516,029
<b>Government-Wide</b>										
Net Investment in Capital Assets	\$ 102,865,847	\$ 102,436,791	\$ 68,527,885	\$ 68,245,365	\$ 63,518,359	\$ 62,994,955	\$ 63,252,652	\$ 64,000,396	\$ 64,043,900	\$ 62,563,143
Restricted	32,298,234	28,933,325	23,122,450	18,930,080	24,550,319	27,303,721	30,581,296	20,795,592	10,863,542	6,482,177
Unrestricted	(38,675,983)	(48,874,615)	(51,505,056)	(50,193,232)	(53,531,930)	(47,274,121)	(48,932,571)	(42,628,742)	1,451,987	1,168,922
<b>Total District Net Position</b>										
	\$ 96,488,098	\$ 82,495,501	\$ 40,145,279	\$ 36,982,213	\$ 34,536,748	\$ 43,024,555	\$ 44,901,377	\$ 42,167,246	\$ 76,359,429	\$ 70,214,242

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
FISCAL YEAR ENDING JUNE 30,										
Expenses:										
Instruction:										
Regular	\$ 30,355,127	\$ 30,384,688	\$ 30,505,584	\$ 33,089,205	\$ 34,963,859	\$ 33,998,357	\$ 33,121,999	\$ 31,758,614	\$ 32,243,671	\$ 32,457,804
Special Education	8,398,339	8,299,330	8,814,728	9,100,416	9,340,711	9,284,498	9,090,528	9,037,385	9,196,494	9,176,843
Other Special Education	1,128,215	1,141,787	1,451,184	1,652,661	1,708,629	1,484,985	1,450,673	1,348,273	1,307,563	1,301,107
Other Instruction	983,217	697,002	1,132,973	1,137,787	1,183,669	1,143,838	1,897,001	1,900,311	1,373,336	1,407,040
Support Services:										
Tuition	5,075,737	4,757,053	4,012,662	4,551,381	4,399,703	3,840,090	3,469,901	3,634,117	3,350,372	3,672,350
Student & Instruction Related Services	14,714,236	14,680,466	17,738,242	17,118,136	18,649,985	17,697,275	16,686,067	15,992,275	14,967,527	14,707,890
School Administrative Services	2,993,870	3,139,755	3,165,061	3,127,956	3,129,855	3,007,385	3,017,266	2,685,930	2,846,792	3,040,323
General & Business Administrative Services	3,162,682	3,380,117	3,155,680	3,036,923	3,015,030	2,584,836	2,687,364	2,595,039	2,729,005	2,730,855
Plant Operations & Maintenance	9,229,513	7,556,057	8,959,938	8,412,294	9,209,686	8,227,752	8,259,900	7,998,904	8,124,747	7,395,336
Pupil Transportation	5,034,327	4,015,843	4,525,436	4,748,160	4,655,760	4,138,741	4,233,396	4,264,020	4,654,674	4,788,298
Unallocated Benefits	32,200,023	53,063,182	41,679,885	50,812,143	65,158,821	37,497,403	41,994,911	40,560,320	29,454,029	33,046,429
Special Schools	-	-	-	-	-	-	-	6,131	18,477	15,671
Transfer to Charter School	9,151	28,426	27,766	-	-	-	-	-	1,448,225	1,311,774
Capital Expended on Federal Property	-	-	-	-	287,247	1,164,189	321,590	280,155	-	-
Unallocated Compensated Absences	-	-	-	-	-	70,602	(366,959)	(389,139)	(2,361,351)	95,680
Unallocated Loss on Disposal of Fixed Assets	609,764	1,091,470	199,640	(811,187)	-	41,633	224,333	-	-	-
Unallocated Depreciation	3,675,022	2,664,904	2,525,785	539,258	2,406,664	2,520,359	2,562,039	2,530,094	2,750,898	2,491,340
Total Governmental Activities Expenses	117,569,223	134,900,080	127,914,564	136,515,133	158,109,619	126,701,943	128,662,840	124,202,429	112,104,459	117,638,740
Business-Type Activities:										
Enterprise Funds	2,594,699	1,736,287	2,629,832	2,828,377	2,821,149	2,557,454	2,606,122	2,620,518	2,566,549	2,653,922
Total Business-Type Activities Expense	2,594,699	1,736,287	2,629,832	2,828,377	2,821,149	2,557,454	2,606,122	2,620,518	2,566,549	2,653,922
Total District Expenses	\$ 120,163,922	\$ 136,636,367	\$ 130,544,396	\$ 139,343,510	\$ 160,930,768	\$ 129,259,397	\$ 131,268,962	\$ 126,822,947	\$ 114,671,008	\$ 120,292,662
Program Revenues:										
Governmental Activities:										
Operating Grants & Contributions	\$ 30,295,781	\$ 42,759,828	\$ 33,238,504	\$ 39,748,490	\$ 50,398,739	\$ 23,358,568	\$ 30,911,695	\$ 30,340,986	\$ 11,358,575	\$ 11,183,650
Total Governmental Activities Program Revenues	30,295,781	42,759,828	33,238,504	39,748,490	50,398,739	23,358,568	30,911,695	30,340,986	11,358,575	11,183,650

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
FISCAL YEAR ENDING JUNE 30,										
<b>Business-Type Activities:</b>										
Charges for Services:	16,413	67,648	677,762	1,038,254	1,148,429	1,115,193	1,075,390	1,041,580	812,278	831,041
Enterprise Funds	3,513,088	1,945,603	1,815,418	1,834,311	1,705,182	1,735,203	1,663,835	1,590,757	1,758,263	1,772,443
Operating Grants & Contributions										
<b>Total Business Type Activities Program Revenues</b>	<b>3,529,501</b>	<b>2,013,251</b>	<b>2,493,180</b>	<b>2,872,565</b>	<b>2,853,611</b>	<b>2,850,396</b>	<b>2,739,225</b>	<b>2,632,337</b>	<b>2,570,541</b>	<b>2,603,484</b>
<b>Total District Program Revenues</b>	<b>\$ 33,825,282</b>	<b>\$ 44,773,079</b>	<b>\$ 35,731,684</b>	<b>\$ 42,621,055</b>	<b>\$ 53,252,350</b>	<b>\$ 26,208,964</b>	<b>\$ 33,650,920</b>	<b>\$ 32,973,323</b>	<b>\$ 13,929,116</b>	<b>\$ 13,787,134</b>
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (87,273,442)	\$ (92,140,252)	\$ (94,676,060)	\$ (96,766,643)	\$ (107,710,880)	\$ (103,343,375)	\$ (97,751,145)	\$ (93,861,443)	\$ (100,745,884)	\$ (106,455,090)
Business-Type Activities	934,802	276,964	(136,652)	44,188	32,462	292,942	133,103	11,819	3,992	(50,438)
<b>Total Government-Wide Net Expense</b>	<b>\$ (86,338,640)</b>	<b>\$ (91,863,288)</b>	<b>\$ (94,812,712)</b>	<b>\$ (96,722,455)</b>	<b>\$ (107,678,418)</b>	<b>\$ (103,050,433)</b>	<b>\$ (97,618,042)</b>	<b>\$ (93,849,624)</b>	<b>\$ (100,741,892)</b>	<b>\$ (106,505,528)</b>
<b>General Revenues &amp; Other Changes in Net Position:</b>										
<b>Governmental Activities:</b>										
Property Taxes Levied for General Purposes, Net	\$ 18,580,573	\$ 17,046,397	\$ 15,638,896	\$ 14,347,611	\$ 13,465,840	\$ 13,201,804	\$ 12,942,946	\$ 12,689,163	\$ 12,440,356	\$ 12,196,428
Unrestricted Grants & Contributions	80,968,384	81,832,118	81,220,239	84,236,682	84,730,248	86,758,932	86,117,335	86,160,046	93,318,020	93,560,166
Tuition	78,321	294,794	350,585	184,145	391,205	397,462	377,569	551,063	288,314	351,241
Miscellaneous Income	703,959	414,967	769,078	399,482	603,318	815,413	914,323	536,260	840,389	776,356
Contribution from Pemberton Borough	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	(17,022)	(11,109)	(120,804)	-	-	185,852
Special Item - Donated Capital Assets	-	53,549,651	-	-	-	-	-	-	-	-
<b>Total Governmental Activities</b>	<b>\$ 100,331,237</b>	<b>\$ 153,137,927</b>	<b>\$ 97,978,798</b>	<b>\$ 99,167,920</b>	<b>\$ 99,173,589</b>	<b>\$ 101,162,502</b>	<b>\$ 100,231,369</b>	<b>\$ 99,936,532</b>	<b>\$ 106,887,079</b>	<b>\$ 107,070,043</b>
<b>Business-Type Activities:</b>										
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 17,022	\$ 11,109	\$ 120,804	\$ -	\$ -	\$ -
<b>Total Business-Type Activities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,022</b>	<b>\$ 11,109</b>	<b>\$ 120,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Government-Wide</b>	<b>\$ 100,331,237</b>	<b>\$ 153,137,927</b>	<b>\$ 97,978,798</b>	<b>\$ 99,167,920</b>	<b>\$ 99,190,611</b>	<b>\$ 101,173,611</b>	<b>\$ 100,352,173</b>	<b>\$ 99,936,532</b>	<b>\$ 106,887,079</b>	<b>\$ 107,070,043</b>
<b>Change in Net Position:</b>										
Governmental Activities	\$ 13,057,795	\$ 60,997,675	\$ 3,302,738	\$ 2,401,277	\$ (8,537,291)	\$ (2,180,873)	\$ 2,480,224	\$ 6,075,089	\$ 6,141,195	\$ 614,953
Business-Type Activities	934,802	276,964	(136,652)	44,188	49,484	304,051	253,907	11,819	3,992	(50,438)
<b>Total District</b>	<b>\$ 13,992,597</b>	<b>\$ 61,274,639</b>	<b>\$ 3,166,086</b>	<b>\$ 2,445,465</b>	<b>\$ (8,487,807)</b>	<b>\$ (1,876,822)</b>	<b>\$ 2,734,131</b>	<b>\$ 6,086,908</b>	<b>\$ 6,145,187</b>	<b>\$ 564,515</b>

**PEMBERTON 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
<b>General Fund:</b>										
Restricted	\$ 30,115,482	\$ 26,233,509	\$ 20,698,028	\$ 16,389,084	\$ 21,411,062	\$ 24,765,615	\$ 20,687,146	\$ 18,245,643	\$ 12,863,542	\$ 11,246,135
Committed To	-	-	-	-	-	-	4,682,968	3,016,165	1,316,165	-
Assigned To	3,561,815	3,391,931	3,927,829	3,694,489	3,841,543	5,343,465	4,774,234	2,305,333	-	-
Unassigned	(2,173,995)	(4,061,388)	(5,344,278)	(4,236,821)	(7,175,912)	(5,897,044)	(5,831,577)	(3,166,761)	171,699	(55,609)
<b>Total General Fund</b>	<b>\$ 31,503,302</b>	<b>\$ 25,564,052</b>	<b>\$ 19,281,579</b>	<b>\$ 15,846,752</b>	<b>\$ 18,076,693</b>	<b>\$ 24,212,036</b>	<b>\$ 24,312,771</b>	<b>\$ 20,400,380</b>	<b>\$ 14,351,406</b>	<b>\$ 11,190,526</b>
<b>All Other Governmental Funds:</b>										
Assigned To										
Other Purposes	\$ 857,191	\$ 134,093	\$ 87,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577,874
Restricted										
Special Revenue Fund	(418,424)	(483,623)	(800,751)	(219,964)	(217,853)	(145,599)	(283,726)	(492,689)	(593,555)	(451,082)
Capital Projects	1,893,548	2,408,719	2,424,422	2,790,996	3,139,257	2,538,106	436,948	436,948	436,948	551,949
<b>Total All Other Governmental Funds</b>	<b>\$ 2,332,315</b>	<b>\$ 2,059,189</b>	<b>\$ 1,711,056</b>	<b>\$ 2,571,032</b>	<b>\$ 2,921,404</b>	<b>\$ 2,392,507</b>	<b>\$ 153,222</b>	<b>\$ (55,741)</b>	<b>\$ (156,607)</b>	<b>\$ 678,741</b>

**PEMBERTON 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
<b>Revenues:</b>										
Tuition Charges	\$ 18,580,573	\$ 17,046,397	\$ 15,638,896	\$ 14,347,611	\$ 13,465,840	\$ 13,201,804	\$ 12,942,946	\$ 12,689,163	\$ 12,440,356	\$ 12,196,428
Transportation Charges	78,321	294,794	350,585	184,145	391,205	397,462	377,569	551,063	288,314	351,241
Miscellaneous	13,779	-	-	10,096	1,425	2,016	36,876	30,094	29,206	76,705
State Sources	690,180	414,967	769,078	389,386	598,893	806,097	874,314	489,601	884,663	699,651
Federal Sources	106,332,064	102,349,836	103,752,044	104,819,168	104,356,458	103,992,346	102,593,010	101,005,389	99,950,597	100,218,715
	8,195,409	6,906,311	5,818,328	6,182,843	5,450,730	6,125,154	5,225,687	5,043,544	4,725,998	4,525,101
<b>Total Revenue</b>	<b>133,890,326</b>	<b>127,012,305</b>	<b>126,328,931</b>	<b>125,933,249</b>	<b>124,264,551</b>	<b>124,524,879</b>	<b>122,050,402</b>	<b>119,808,854</b>	<b>118,319,134</b>	<b>118,067,841</b>
<b>Expenditures:</b>										
<b>Instruction:</b>										
Regular Instruction	30,355,127	30,384,688	30,505,584	33,089,205	34,963,859	33,998,357	33,121,999	31,758,614	32,243,671	32,457,804
Special Education Instruction	8,398,339	8,299,330	8,814,728	9,100,416	9,340,711	9,284,498	9,090,528	9,037,385	9,196,494	9,176,843
Other Special Instruction	1,128,215	1,141,787	1,451,184	1,652,661	1,708,629	1,484,985	1,450,673	1,348,273	1,307,563	1,301,107
Other Instruction	983,217	697,002	1,132,973	1,137,787	1,183,669	1,143,838	1,897,001	1,900,311	1,373,336	1,407,040
<b>Support Services:</b>										
Tuition	5,075,737	4,757,053	4,012,662	4,551,381	4,399,703	3,840,090	3,469,901	3,634,117	3,350,372	3,672,350
Attendance	130,482	120,074	135,749	239,529	299,882	274,760	243,461	217,914	208,650	237,278
Health Services	1,413,080	1,230,898	1,311,184	1,418,232	1,486,894	1,449,589	1,420,891	1,263,484	1,268,503	1,203,830
Student & Instruction Related Services	10,727,523	10,587,538	13,684,271	12,481,593	12,570,082	12,430,848	11,853,632	11,411,291	11,357,508	11,371,643
Educational Media Services/School Library	2,443,151	2,741,956	2,627,038	2,978,782	4,290,127	3,542,078	3,168,083	3,099,586	2,132,866	1,895,139
School Administrative Services	2,993,870	3,139,755	3,165,061	3,127,956	3,129,855	3,007,385	3,017,266	2,685,930	2,846,792	3,040,323
Other Administrative Services	1,167,341	1,378,168	1,161,063	1,175,409	974,578	745,913	948,265	826,287	981,996	860,855
Central Services	1,148,923	1,227,796	1,208,856	1,210,068	1,258,151	1,202,470	1,119,065	1,154,004	1,144,279	1,273,207
Administrative Information Technology	846,418	774,153	785,761	651,446	782,301	636,453	620,034	614,748	602,730	596,793
Plant Operations & Maintenance	8,811,252	8,166,206	8,959,938	8,528,760	9,209,686	8,227,752	8,259,900	7,998,904	8,124,747	7,395,336
Pupil Transportation	5,034,327	4,015,843	4,525,436	4,748,160	4,655,760	4,138,741	4,233,396	4,264,020	4,654,674	4,788,298
Unallocated Benefits	18,929,893	20,439,487	21,140,513	22,470,196	22,388,735	21,515,405	31,521,100	29,733,449	29,427,584	33,081,926
On-Behalf TPAF Pension and Soc. Security Contributions	23,062,095	18,819,292	16,097,324	15,633,420	13,994,038	11,983,574	-	-	-	-

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenditures (continued):										
Capital Outlay	5,019,809	3,141,600	3,003,969	4,318,561	3,217,315	3,468,484	2,360,218	2,719,424	4,231,655	4,130,621
Special Schools	-	-	-	-	-	-	-	6,131	18,477	15,671
Transfers to Charter Schools	9,151	28,426	27,766	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>127,677,950</b>	<b>121,091,052</b>	<b>123,751,060</b>	<b>128,513,562</b>	<b>129,853,975</b>	<b>122,375,220</b>	<b>117,795,413</b>	<b>113,673,872</b>	<b>114,471,897</b>	<b>117,906,064</b>
Excess (Deficiency) of Revenues Over/(Under) Expenditures	6,212,376	5,921,253	2,577,871	(2,580,313)	(5,589,424)	2,149,659	4,254,989	6,134,982	3,847,237	161,777
Other Financing Sources/(Uses):										
Transfers Out	(3,735,350)	(1,510,698)	(515,280)	(3,772,602)	(4,145,470)	(3,647,109)	(133,635)	-	(1,448,225)	(1,311,774)
Transfers In	3,735,350	1,510,698	515,280	3,772,602	4,128,448	3,636,000	-	14,858	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,022)</b>	<b>(11,109)</b>	<b>(133,635)</b>	<b>14,858</b>	<b>(1,448,225)</b>	<b>(1,311,774)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 6,212,376</b>	<b>\$ 5,921,253</b>	<b>\$ 2,577,871</b>	<b>\$ (2,580,313)</b>	<b>\$ (5,606,446)</b>	<b>\$ 2,138,550</b>	<b>\$ 4,121,354</b>	<b>\$ 6,149,840</b>	<b>\$ 2,399,012</b>	<b>\$ (1,149,997)</b>
Debt Service as a Percentage of Noncapital Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records



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

YEAR ENDING JUNE 30,	INTEREST ON INVESTMENTS	PRIOR YEAR REFUNDS	JIF RESERVE RETURNED	TRANSPORTATION FEE REVENUES	RESTITUTION	CANCELLED			BUILDING USAGE FEES	HOMELESS AID	MISC.	TOTAL
						OUTDATED CHECKS	OUTDATED CHECKS	OUTDATED CHECKS				
2022	\$ -	\$ 124,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	217,444	\$ 341,789
2021	-	9,574	-	10,784	-	-	-	-	33,694	245,054	299,106	
2020	46,063	248,991	-	117,532	9,853	16,870	15,485	56,400	29,042	540,236		
2019	44,772	231,484	-	-	-	-	-	-	113,130	389,386		
2018	67,712	350,088	-	-	-	-	-	-	171,093	588,893		
2017	-	350,088	-	-	-	-	-	-	446,009	796,097		
2016	-	470,113	180,114	-	-	-	-	-	206,087	856,314		
2015	-	285,138	-	-	-	-	-	-	200,595	485,733		
2014	-	418,238	192,801	-	-	-	-	-	273,624	884,663		
2013	4,607	-	-	-	-	-	-	-	695,044	699,651		

Source: District records

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

FISCAL YEAR	VACANT LAND	RESIDENTIAL	FARM REG.	QFARM	COMMERCIAL	INDUSTRIAL	APARTMENT	TOTAL ASSESSED VALUE	PUBLIC UTILITIES	NET VALUATION TAXABLE	TOTAL DIRECT SCHOOL TAX RATE
2022	\$ 21,766,300	\$ 1,304,493,000	\$ 21,389,000	\$ 4,444,800	\$ 89,058,050	\$ 4,474,300	\$ 35,444,600	\$ 1,481,070,050	\$ 2,287,490	\$ 1,483,357,540	1.219
2021	21,900,500	1,304,285,400	21,966,400	4,427,100	90,444,100	4,474,300	35,444,600	1,482,942,400	2,339,918	1,485,282,318	1.117
2020	22,051,400	1,305,249,900	22,485,000	4,406,600	91,356,900	4,474,300	35,444,600	1,485,468,700	2,230,288	1,487,698,988	1.024
2019	22,559,300	1,309,529,900	21,855,600	4,400,400	91,936,300	4,474,300	35,444,600	1,490,200,400	2,276,057	1,492,476,457	0.937
2018	22,732,500	1,312,562,000	22,472,300	4,522,800	94,630,400	4,474,300	35,444,600	1,496,838,900	2,241,485	1,499,080,385	0.864
2017*	22,829,600	1,315,096,300	22,576,500	4,557,200	95,423,900	2,943,000	35,444,600	1,498,871,100	2,149,425	1,501,020,525	0.825
2016	13,596,700	775,118,000	13,502,200	3,065,000	56,836,335	1,914,300	18,638,200	882,670,735	1,301,872	883,972,607	1.371
2015	13,784,800	775,057,100	13,816,500	3,079,500	57,276,835	1,762,300	18,638,200	883,415,235	1,377,636	884,792,871	1.343
2014	14,057,500	775,942,000	13,761,300	3,073,400	57,079,735	1,762,300	18,638,200	884,314,435	1,340,195	885,654,630	1.317
2013	14,564,100	773,718,600	14,068,500	3,062,800	56,636,435	1,762,300	18,638,200	882,450,935	1,702,734	884,153,669	1.290

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

Reassessment occurs when ordered by the County Board of Taxation

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

\* Township underwent a revaluation in 2017.

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

YEAR ENDED JUNE 30,	SCHOOL DISTRICT		OVERLAPPING RATES				TOTAL DIRECT AND OVERLAPPING TAX RATE
	DIRECT RATE		TOWNSHIP OF PEMBERTON	BURLINGTON COUNTY	COUNTY LIBRARY	COUNTY OPEN SPACE	
	LOCAL SCHOOL	TOTAL DIRECT					
2022	1.219	1.219	1.046	0.340	0.030	0.027	2.662
2021	1.117	1.117	1.039	0.345	0.031	0.021	2.553
2020	1.024	1.024	1.027	0.353	0.032	0.021	2.457
2019	0.937	0.937	1.019	0.336	0.032	0.029	2.353
2018	0.864	0.864	1.014	0.340	0.030	0.025	2.273
2017*	0.825	0.825	1.007	0.325	0.030	0.039	2.226
2016	1.371	1.371	1.696	0.553	0.052	0.066	3.738
2015	1.343	1.343	1.685	0.561	0.053	0.066	3.708
2014	1.317	1.317	1.588	0.562	0.052	0.026	3.545
2013	1.290	1.290	1.572	0.596	0.055	0.027	3.540

Source: Municipal Tax Collector

\* Township underwent a revaluation in 2017.

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

Taxpayer	2022		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Associates, LLC	\$ 20,218,100	1	1.36%
Ocean Healthcare Partners	11,559,300	2	0.78%
Pine Grove Plaza Association	6,400,300	3	0.43%
ACI Real Estate SPE 101, LLC	5,100,000	4	0.34%
Belaire Estate, LLC	4,382,700	5	0.30%
Pemberton Farms Assoc.	3,404,900	6	0.23%
Paradise Lane Assoc.	3,265,500	7	0.22%
Pine View Terrace, LLC	3,102,000	8	0.21%
Rose Grove, LLC	2,717,600	9	0.18%
Taxpayer #1	2,489,100	10	0.17%
Total	<u>\$ 62,639,500</u>		<u>4.22%</u>

Taxpayer	2013		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Assoc.	\$ 9,999,900	1	1.13%
Supervalue Advantage	3,500,000	2	0.40%
Pine Grove Plaza	3,421,200	3	0.39%
Belaire Trailer Park	2,650,600	4	0.30%
Taxpayer #1	2,100,000	5	0.24%
Pemberton Farms Assoc.	2,008,100	6	0.23%
Verizon	1,980,633	7	0.22%
Paradise Lane Assoc.	1,890,000	8	0.21%
Pine View Terrace	1,800,000	9	0.20%
Browns Mills	1,450,000	10	0.16%
Total	<u>\$ 30,800,433</u>		<u>3.48%</u>

**Source:** Municipal Tax Assessor

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

FISCAL YEAR ENDED JUNE 30,	TAXES LEVIED FOR THE FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY	
		AMOUNT	PERCENTAGE OF LEVY
2022	\$ 18,580,573	\$ 18,580,573	100.00%
2021	17,046,397	17,046,397	100.00%
2020	15,638,896	15,638,896	100.00%
2019	14,347,611	14,347,611	100.00%
2018	13,465,840	13,465,840	100.00%
2017	13,201,804	13,201,804	100.00%
2016	12,942,946	12,942,946	100.00%
2015	12,689,163	12,689,163	100.00%
2014	12,440,356	12,440,356	100.00%
2013	12,196,428	12,196,428	100.00%

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

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

FISCAL YEAR ENDED JUNE 20,	GOVERNMENTAL ACTIVITIES		TOTAL DISTRICT	PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF PARTICIPATION		
2022	\$ -	\$ -	\$ -	\$ -
2021	-	-	-	-
2020	-	-	-	-
2019	-	-	-	-
2018	-	-	-	-
2017	-	-	-	-
2016	-	-	-	-
2015	-	-	-	-
2014	-	-	-	-
2013	-	-	-	-

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

FISCAL YEAR ENDED JUNE 30,	GENERAL BONDED DEBT OUTSTANDING		PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PER CAPITA
	GENERAL OBLIGATION BONDS	NET GENERAL BONDED DEBT OUTSTANDING		
2022	\$ -	\$ -	0.00%	\$ -
2021	-	-	0.00%	-
2020	-	-	0.00%	-
2019	-	-	0.00%	-
2018	-	-	0.00%	-
2017	-	-	0.00%	-
2016	-	-	0.00%	-
2015	-	-	0.00%	-
2014	-	-	0.00%	-
2013	-	-	0.00%	-

**PEMBERTON 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:			
Pemberton Township	\$ 25,329,867	100.00%	\$ 25,329,867
Burlington County	182,924,161	3.06%	<u>5,601,098</u>
Subtotal, Overlapping Debt			30,930,965
Pemberton Township School District Direct Debt			<u>-</u>
Total Direct & Overlapping Debt			<u><u>\$ 30,930,965</u></u>

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

Debt outstanding data provided by each governmental unit.

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

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

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

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

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt Limit	\$ 61,328,650	\$ 60,402,196	\$ 60,049,663	\$ 58,951,608	\$ 58,374,487	\$ 58,075,406	\$ 58,477,156	\$ 59,934,912	\$ 61,425,517	\$ 63,516,140
Total Net Debt Applicable to Limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	\$ 61,328,650	\$ 60,402,196	\$ 60,049,663	\$ 58,951,608	\$ 58,374,487	\$ 58,075,406	\$ 58,477,156	\$ 59,934,912	\$ 61,425,517	\$ 63,516,140

Total Net Debt Applicable to the Limit as a Percentage of Debt Limit

0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

**Legal Debt Margin Calculation for Fiscal Year 2021**

	Equalized Valuation Basis
Average Equalized Valuation of Taxable Property	2021 \$1,565,275,913
	2020 1,505,491,740
	2019 1,528,881,092
	<u>\$4,599,648,745</u>
	<u>\$1,533,216,248</u>
Debt Limit (4 % of Average Equalization Value) Net Bonded School Debt	\$ 61,328,650
Legal Debt Margin	<u>\$ 61,328,650</u>

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

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

	POPULATION (a)	PERSONAL INCOME (b)	PER CAPITA PERSONAL INCOME (c)	UNEMPLOYMENT RATE (d)
2021	26,808	N/A	N/A	7.7%
2020	26,927	1,808,255,758	67,154	10.3%
2019	27,009	1,715,827,752	63,528	4.7%
2018	27,058	1,654,326,120	61,140	5.2%
2017	27,144	1,608,852,024	59,271	5.8%
2016	27,250	1,569,136,750	57,583	6.5%
2015	27,528	1,539,503,400	55,925	7.5%
2014	27,683	1,483,033,676	53,572	8.8%
2013	27,806	1,435,985,258	51,643	8.4%
2012	27,925	1,424,175,000	51,000	10.9%

**Source:**

<sup>a</sup> Population information provided by the NJ Dept of Labor and Workforce Development

<sup>b</sup> Personal income has been estimated based upon the municipal population and per capita income presented.

<sup>c</sup> Per Capita income provided by U.S. Dept of Commerce, Bureau of Economic Analysis

<sup>d</sup> Unemployment data provided by the NJ Dept of Labor and Workforce Development

**EXHIBIT J-15 NOT AVAILABLE**



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

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Regular	330.60	359.50	371.2	403.7	403.7	390.1	428.4	386.5	382.8	376.5
Special Education	183.00	187.00	200.0	207.7	207.7	217.9	166.0	186.1	189.9	189.3
Other Instruction	4.00	9.00	8.0	7.6	7.6	7.9	40.9	81.2	10.9	15.7
Support Services:										
Student & Instruction Related										
Services	179.00	160.50	120.5	122.4	122.4	118.4	138.2	114.3	106.4	111.8
School Administrative Services	35.00	36.50	48.5	50.5	50.5	59.8	42.5	41.0	44.5	46.3
General & Business Administrative										
Services	12.00	12.00	21.0	23.9	23.9	21.0	2.0	2.0	21.3	22.0
Plant Operations & Maintenance	71.00	75.00	95.0	100.0	100.0	91.0	96.5	90.5	93.5	94.5
Pupil Transportation	85.30	100.50	100.0	102.3	102.3	100.0	99.5	104.0	102.0	110.0
Business & Other Support										
Services	9.00	9.00	9.0	11.0	11.0	24.0	20.5	20.5	22.0	22.0
Food Service	35.00	35.00	37.5	36.2	36.2	41.5	41.5	41.5	41.5	41.5
<b>Total</b>	<b>943.9</b>	<b>984.0</b>	<b>1,010.7</b>	<b>1,065.3</b>	<b>1,065.3</b>	<b>1,071.6</b>	<b>1,076.0</b>	<b>1,067.6</b>	<b>1,014.8</b>	<b>1,029.6</b>

Source: District Personnel Records

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

YEAR	ENROLLMENT	OPERATING EXPENDITURES (a)	COST PER PUPIL	PERCENTAGE CHANGE	PUPIL/TEACHER RATIO			AVERAGE DAILY ENROLLMENT (ADE)(c)	AVERAGE DAILY ATTENDANCE (ADA)(c)	% CHANGE IN AVERAGE DAILY ENROLLMENT	STUDENT ATTENDANCE PERCENTAGE
					ELEMENTARY	MIDDLE SCHOOL	SENIOR HIGH SCHOOL				
2022	4,373	\$ 122,658,141	\$ 28,049	6.28%	9.8:1	10.5:1	11.1:1	4,098	1.09%	94.36%	
2021	4,469	117,949,452	26,393	0.11%	10.5:1	10.5:1	10.5:1	4,296	-6.59%	94.74%	
2020	4,580	120,747,091	26,364	0.56%	10.5:1	10.5:1	10.5:1	4,599	-5.04%	94.89%	
2019	4,737	124,195,001	26,218	-1.02%	10.5:1	10.5:1	10.5:1	4,843	0.00%	92.01%	
2018	4,781	126,636,660	26,487	12.20%	10.5:1	10.5:1	10.5:1	4,456	-0.96%	92.01%	
2017	4,890	115,435,195	23,606	4.97%	10.5:1	10.5:1	10.5:1	4,890	-0.89%	94.25%	
2016	4,934	110,954,448	22,488	3.65%	10.5:1	10.5:1	10.5:1	4,703	-2.89%	95.32%	
2015	5,081	110,240,242	21,697	-3.91%	10.0:1	7.7:1	7.8:1	4,768	0.83%	93.84%	
2014	5,039	113,775,443	22,579	1.15%	10.0:1	7.7:1	7.8:1	4,678	-0.18%	92.84%	
2013	5,048	112,685,496	22,323	2.86%	10.0:1	7.7:1	7.8:1	4,694	0.00%	92.99%	

**Sources:** District records

**Note:** Enrollment based on annual October district count.

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

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

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

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

DISTRICT BUILDINGS	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Elementary Schools:</b>										
Crichton (1969)**:	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Capacity (Students)	506	506	506	506	506	506	506	506	506	506
Enrollment	-	-	-	-	-	340	357	474	491	491
Busansky (1970)*:										
Square Feet	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465	47,465
Capacity (Students)	386	386	386	386	386	386	386	386	386	386
Enrollment (a)	273	288	319	324	328	356	361	372	319	319
Denbo (1965)*:										
Square Feet	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205	37,205
Capacity (Students)	345	345	345	345	345	345	345	345	345	345
Enrollment	-	-	306	322	327	346	361	216	270	270
Denbo-Crichton (2021):										
Square Feet	126,000	126,000	-	-	-	-	-	-	-	-
Capacity (Students)	920	920	-	-	-	-	-	-	-	-
Enrollment	853	865	-	-	-	-	-	-	-	-
Emmons (1963)*:										
Square Feet	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060	40,060
Capacity (Students)	308	308	308	308	308	308	308	308	308	308
Enrollment	288	298	308	307	312	349	351	368	342	342
Haines (1955):										
Square Feet	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970	27,970
Capacity (Students)	214	214	214	214	214	214	214	214	214	214
Enrollment	-	-	268	293	298	-	-	-	-	-
Harker Wylie (1953)*:										
Square Feet	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394	32,394
Capacity (Students)	284	284	284	284	284	284	284	284	284	284
Enrollment	-	-	280	281	286	285	287	301	322	326
Stackhouse (1964):										
Square Feet	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685
Capacity (Students)	278	278	278	278	278	278	278	278	278	278
Enrollment	240	267	280	327	332	291	296	369	329	329
Fort Dix (1953)*:										
Square Feet	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330	39,330
Capacity (Students)	343	343	343	343	343	343	343	343	343	343
Enrollment	327	357	423	417	422	424	392	387	392	392
Newcomb (1959):										
Square Feet	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640	50,640
Capacity (Students)	519	519	519	519	519	519	519	519	519	519
Enrollment	302	336	-	-	-	-	-	-	-	-
<b>Middle School:</b>										
Helen A. Fort/ Newcomb Middle School (1956):										
Square Feet	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080
Capacity (Students)	841	841	841	841	841	841	841	841	841	841
Enrollment	646	687	985	982	987	1,026	992	1,068	1,071	1,076
<b>High School:</b>										
Pemberton High School (1975):										
Square Feet	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000
Capacity (Students)	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577
Enrollment	1,032	1,045	980	983	988	1,010	1,024	1,029	997	997
<b>Other Buildings:</b>										
Central Administration (1926):										
Square Feet	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750
Pemberton Early Childhood Education Center (2013):										
Square Feet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Capacity (Students)	600	600	600	600	600	600	600	600	600	-
Enrollment	412	326	431	501	501	463	513	497	506	506

**Number of Schools at June 30, 2022:**

Elementary = 6  
Middle School = 1  
High School = 1  
Other = 1

**Source:** District Facilities Office

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

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

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

UNDISTRIBUTED EXPENDITURES - REQUIRED  
 MAINTENANCE FOR SCHOOL FACILITIES

*	HELEN		FORT DIX	FORT EMMONS	HIGH SCHOOL	EMMONS	FORT DIX	BUSANSKY	STACKHOUSE	EARLY CHILDHOOD	NEWCOMB	CRICHTON	DENBO- CRICHTON	OTHER FACILITIES	HARKER- WYLIE	HAINES	CRICHTON	DENBO	TOTAL
	MIDDLE	SCHOOL																	
2022	\$ 95,367	\$ 243,551	\$ 29,882	\$ 30,204	\$ 36,830	\$ 29,882	\$ 65,164	\$ 41,249	\$ 102,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674,762
2021	140,762	359,481	44,105	44,580	54,361	44,105	96,182	60,883	151,487	-	-	-	-	-	-	-	-	-	995,946
2020	150,091	383,305	47,029	47,535	57,964	47,029	-	64,918	-	102,556	38,643	-	-	-	-	-	-	44,811	1,019,737
2019	33,485	85,514	10,492	10,605	12,931	10,492	-	14,483	-	22,880	8,621	-	-	-	-	70,000	-	9,997	289,500
2018	33,485	85,514	10,492	10,605	12,931	10,492	-	14,483	-	22,880	8,621	-	-	-	30,000	15,650	-	9,997	265,150
2017	33,485	85,514	10,492	10,605	12,931	10,492	-	14,483	-	22,880	8,621	-	-	-	7,999	15,650	-	9,997	243,149
2016	33,485	85,514	10,492	10,605	12,931	10,492	-	14,483	-	22,880	8,621	-	-	-	7,999	15,650	-	9,997	243,149
2015	33,485	85,514	10,492	10,605	12,931	10,492	-	14,483	-	22,880	8,621	-	-	-	7,999	15,650	-	9,997	243,149
2014	34,824	85,514	10,912	11,029	13,448	10,913	-	15,062	-	29,085	8,966	-	-	-	8,319	16,276	-	10,397	254,745

Total School Facilities	\$ 588,469	\$ 1,499,421	\$ 184,388	\$ 186,373	\$ 227,258	\$ 184,389	\$ 161,346	\$ 254,527	\$ 254,120	\$ 246,041	\$ 90,714	\$ 168,172	\$ 78,876	\$ 105,193	\$ 4,229,287
-------------------------	------------	--------------	------------	------------	------------	------------	------------	------------	------------	------------	-----------	------------	-----------	------------	--------------

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

Source: District records

**PEMBERTON TOWNSHIP BOARD OF EDUCATION  
INSURANCE SCHEDULE  
JUNE 30, 2022**

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

Source: District records.

*This page intentionally left blank.*

**SINGLE AUDIT SECTION**

*This page intentionally left blank.*





HOLT MCNALLY & ASSOCIATES

Certified Public Accountants & Advisors

EXHIBIT K-1

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Pemberton Township School District (the "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 15, 2023.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control that we consider to be material weaknesses, described in the accompanying schedule of findings and questioned costs as finding 2022-001, 2022-002, 2022-003, 2022-004 and 2022-005.

618 Stokes Road, Medford, NJ 08055

**P:** 609.953.0612 • **F:** 609.257.0008

[www.hmacpainc.com](http://www.hmacpainc.com)

## **Report on 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 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 and are described in the accompanying schedules of findings and questioned costs as findings 2022-001, 2022-002, 2022-003, 2022-004, 2022-005, 2022-006 and 2022-007.

## **The Pemberton Township School District's Response to Findings**

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

## **Purpose of this Report**

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

Respectfully Submitted,

**HOLT MCNALLY & ASSOCIATES, INC.**  
*Certified Public Accountants & Advisors*

David McNally  
Certified Public Accountant  
Public School Accountant, No. 2616

Medford, New Jersey  
March 15, 2023



**HOLT MCNALLY & ASSOCIATES**

Certified Public Accountants & Advisors

EXHIBIT K-2

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

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

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

**Opinion on Each Major Federal and State Program**

We have audited the Pemberton Township School District’s (the “School District”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the School District’s major federal and state programs for the fiscal year ended June 30, 2022. The 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 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Our responsibilities under those standards 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 School District and to meet our 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 state program. Our audit does not provide a legal determination of the School District’s compliance with the compliance requirements referred to above.

618 Stokes Road, Medford, NJ 08055

**P:** 609.953.0612 • **F:** 609.257.0008

[www.hmacpainc.com](http://www.hmacpainc.com)

## **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 or grant agreements applicable to the 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 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 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; New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. 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 the compliance requirements referred to above is considered material if there is a substantial likelihood that, individual or in the aggregate, it would influence the judgement 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 accounting standards, *Government Auditing Standards*, and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, we:

- 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 School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 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 New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, but not for the purpose of expressing an opinion on the effectiveness of 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.

## **Other Matters**

The results of our auditing procedures disclosed one instance of noncompliance which is required to be reported in accordance with the New Jersey OMB's Circular 15-08 and which is described in the accompanying schedule of findings and questioned costs as finding 2022-008. Our opinion on each major state program is not modified with respect to this matter.

## **School District's Response to Findings**

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

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

## **Purpose of this Report**

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,

**HOLT MCNALLY & ASSOCIATES, INC**  
*Certified Public Accountants & Advisors*

David McNally  
Certified Public Accountant  
Public School Accountant, No. 2616

Medford, New Jersey  
March 15, 2023

*This page intentionally left blank.*

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

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE OR CLUSTER	ASSISTANCE LISTING NUMBER	FEDERAL AWARD ID NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2021	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES CANCELLED	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2022	UNEARNED REVENUE AT JUNE 30, 2022	
												\$
<b>U.S. Department of Agriculture</b>												
Passed Through New Jersey Department of Agriculture:												
Child Nutrition Cluster:												
COVID-19 National School Lunch Program	10.555	22NJ304N1099	100-010-3350-026	\$ 2,047,063	7/1/21-6/30/22	\$ -	\$ 1,618,722	\$ (2,047,063)	\$ -	\$ (428,341)	\$ -	
COVID-19 After School Snack Program	10.555	22NJ304N1099	100-010-3350-026	68,906	7/1/21-6/30/22	-	56,717	(68,906)	-	(12,189)	-	
COVID-19 Emergency Operating Costs	10.555	22NJ304N1099	100-010-3350-112	62,270	7/1/21-6/30/22	-	62,270	(62,270)	-	-	-	
Food Distribution Program (Noncash Assistance)	10.555	22NJ304N1099	Unavailable	338,955	7/1/21-6/30/22	-	338,955	(267,712)	-	-	71,243	
Food Distribution Program (Noncash Assistance)	10.555	21NJ304N1099	Unavailable	276,084	7/1/20-6/30/21	80,171	-	(80,171)	-	-	-	
Subtotal						80,171	2,076,664	(2,526,122)	-	(440,530)	71,243	
COVID-19 Breakfast Program	10.553	22NJ304N1099	100-010-3350-028	784,347	7/1/21-6/30/22	-	622,360	(784,347)	-	(161,987)	-	
Subtotal						-	622,360	(784,347)	-	(161,987)	-	
COVID-19 Summer Food Service Program	10.559	22NJ304N1099	100-010-3350-026	148,272	7/1/21-6/30/22	-	146,067	(148,272)	-	(2,205)	-	
COVID-19 Summer Food Service Program	10.559	21NJ304N1099	100-010-3350-026	1,668,498	7/1/20-6/30/21	(155,865)	155,865	-	-	-	-	
Subtotal						(155,865)	301,932	(148,272)	-	(2,205)	-	
Total Child Nutrition Cluster						(75,694)	3,000,956	(3,458,741)	-	(604,722)	71,243	
COVID-19 Pandemic EBT Administrative Costs	10.649	202121S900941	100-010-3350-115	6,198	7/1/21-6/30/22	-	6,198	(6,198)	-	-	-	
Total U.S. Department of Agriculture						(75,694)	3,007,154	(3,464,939)	-	(604,722)	71,243	
<b>U.S. Department of Education</b>												
Direct Awards:												
P.L. 103-382 Impact Aid Section 8003(b)	84.041	S041B143114	N/A - Direct	2,727,505	7/1/21-6/30/22	-	2,727,505	(2,727,505)	-	-	-	
Subtotal						-	2,727,505	(2,727,505)	-	-	-	
Passed Through New Jersey Department of Education:												
Title I	84.010	S010A210030	100-034-5064-194	989,793	7/1/21-9/30/22	-	633,231	(805,757)	-	(172,526)	-	
Title I	84.010	S010A200030	100-034-5064-194	1,055,131	7/1/20-9/30/21	(245,539)	245,539	-	-	-	-	
Title I - SIA Part A	84.010	S010A210030	100-034-5064-219	479,798	7/1/21-9/30/22	-	176,778	(219,804)	-	(43,026)	-	
Title I - SIA Part A	84.010	S010A200030	100-034-5064-219	330,995	7/1/20-9/30/21	(22,994)	22,994	-	-	-	-	
Subtotal						(268,533)	1,078,542	(1,025,561)	-	(215,552)	-	
Title II - Part A	84.367	S367A210029	100-034-5063-290	142,876	7/1/21-9/30/22	-	110,217	(142,232)	-	(32,015)	-	
Title II - Part A	84.367	S367A200029	100-034-5063-290	153,277	7/1/20-9/30/21	(42,437)	42,437	-	-	-	-	
Subtotal						(42,437)	152,654	(142,232)	-	(32,015)	-	
Title III	84.365	S365A210030	100-034-5064-187	26,969	7/1/21-9/30/22	-	3,574	(18,577)	-	(15,003)	-	
Title III - Immigrant	84.365	S365A210030	100-034-5064-187	1,360	7/1/21-9/30/22	-	1,360	(1,360)	-	-	-	
Title III	84.365	S365A200030	100-034-5064-187	32,568	7/1/20-9/30/21	(3,697)	3,697	-	-	-	-	
Subtotal						(3,697)	8,631	(19,937)	-	(15,003)	-	
Title IV - Part A	84.424	S424A210031	100-034-5063-348	72,142	7/1/21-9/30/22	-	53,800	(65,862)	-	(12,062)	-	
Title IV - Part A	84.424	S424A200031	100-034-5063-348	72,671	7/1/20-9/30/21	(20,419)	20,419	-	-	-	-	
Subtotal						(20,419)	74,219	(65,862)	-	(12,062)	-	

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

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

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE OR CLUSTER	ASSISTANCE LISTING NUMBER	FEDERAL AWARD ID NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2021	CASH RECEIVED	BUDGETARY EXPENDITURES	SUBRECIPIENT EXPENDITURES CANCELLED	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2022	UNEARNED REVENUE AT JUNE 30, 2022
<b>U.S. Department of Education (continued):</b>											
Passed Through New Jersey Department of Education (continued):											
Special Education Cluster:											
I.D.E.A. Part B, Basic Regular	84.027	H027A210100	100-034-5065-016	1,561,935	7/1/21-9/30/22	-	1,296,023	(1,561,935)	-	(265,912)	-
I.D.E.A. Part B, Basic Regular	84.027	H027A200100	100-034-5065-016	1,623,428	7/1/20-9/30/21	(117,986)	117,986	-	-	-	-
COVID-19 ARP - IDEA Basic	84.027X	H027X210100	100-034-5065-094	229,547	7/1/21-9/30/22	(117,986)	-	(135,450)	-	(135,450)	-
Subtotal						(117,986)	1,414,009	(1,697,385)	-	(401,362)	-
I.D.E.A. Preschool	84.173	H173A210114	100-034-5065-020	64,795	7/1/21-9/30/22	-	-	(54,215)	-	(54,215)	-
Subtotal						-	-	(54,215)	-	(54,215)	-
Total Special Education Cluster						(117,986)	1,414,009	(1,751,600)	-	(455,577)	-
Career and Technical Education (Perkins)	84.048	V048A210030	100-034-5062-084	92,910	7/1/21-9/30/22	-	8,383	(76,394)	-	193	(67,818)
Career and Technical Education (Perkins)	84.048	V048A200030	100-034-5062-084	92,762	7/1/20-9/30/21	(36,501)	36,501	-	-	-	-
Subtotal						(36,501)	44,884	(76,394)	-	193	(67,818)
21st Century Grant	84.287	S287C210030	100-034-5064-161	424,948	7/1/21-9/30/22	-	241,345	(275,006)	-	(33,661)	-
21st Century Grant	84.287	S287C200030	100-034-5064-161	424,948	7/1/20-9/30/21	(57,213)	111,233	(54,020)	-	-	-
Subtotal						(57,213)	352,578	(329,026)	-	(33,661)	-
Education Stabilization Fund:											
COVID-19 CARES Emergency Relief Grant	84.425D	S425D200027	100-034-5120-513	723,419	3/13/20-9/30/22	(15,871)	327,914	(397,416)	-	(85,373)	-
COVID-19 CRRSA - ESSER II	84.425D	S425D210027	100-034-5120-518	2,917,414	3/13/20-9/30/23	-	233,640	(2,857,061)	-	(2,623,421)	-
COVID-19 CRRSA - Learning Acceleration	84.425D	S425D210027	100-034-5120-518	187,225	3/13/20-9/30/23	-	63,227	(74,709)	-	(11,482)	-
COVID-19 CRRSA - Mental Health	84.425D	S425D210027	100-034-5120-518	45,000	3/13/20-9/30/23	-	8,331	(22,500)	-	(14,169)	-
COVID-19 ARP - ESSER III	84.425U	S425U210027	100-034-5120-523	6,556,699	3/13/20-9/30/24	(15,871)	633,112	(3,973,842)	-	(622,156)	-
Subtotal						(15,871)	633,112	(3,973,842)	-	(3,356,601)	-
Total U.S. Department of Education						(562,657)	6,486,134	(10,111,959)	-	193	(4,188,289)
<b>U.S. Department of the Treasury</b>											
Passed Through New Jersey Department of Education:											
COVID-19 Corona Virus Relief Fund	21.019	SLT0007	100-034-5120-517	393,513	3/13/20-9/30/22	301	-	(300)	-	(1)	-
COVID-19 ARP SLRF - DOE Special Education Serv	21.027	SLFRP0002	100-034-5065-096	6,619	7/1/20-6/30/22	-	6,619	(6,619)	-	-	-
Total U.S. Department of the Treasury						301	6,619	(6,919)	-	(1)	-
<b>U.S. Department of Health and Human Services</b>											
Passed Through New Jersey Department of Human Services:											
Medicaid Reimbursement	93.778	2205N15MAP	100-054-7540-211	325,005	7/1/21-6/30/22	-	325,005	(325,005)	-	-	-
Total U.S. Department of Health and Human Services						-	325,005	(325,005)	-	-	-
Total Expenditures of Federal Awards						\$ (638,050)	\$ 9,824,912	\$ (13,908,822)	\$ -	\$ 192	\$ (4,793,011)
											\$ 71,243

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



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

STATE GRANTOR/PROGRAM TITLE OR CLUSTER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2021	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2022	UNEARNED REVENUE AT JUNE 30, 2022	MEMO	
										BUDGETARY	BUDGETARY
<b><u>New Jersey Department of Education:</u></b>											
General Fund:											
State Aid-Public:											
Equalization Aid	495-034-5120-078	\$ 44,479,579	7/1/21-6/30/22	\$ -	\$ 44,479,579	\$ (44,479,579)	\$ -	\$ -	\$ -	\$ 4,333,602	\$ (44,479,579)
Special Education Categorical Aid	495-034-5120-089	3,488,912	7/1/21-6/30/22	-	3,488,912	(3,488,912)	-	-	-	339,921	(3,488,912)
Security Aid	495-034-5120-084	1,398,487	7/1/21-6/30/22	-	1,398,487	(1,398,487)	-	-	-	136,253	(1,398,487)
Adjustment Aid	495-034-5120-085	19,123,648	7/1/21-6/30/22	-	19,123,648	(19,123,648)	-	-	-	1,863,198	(19,123,648)
School Choice Aid	495-034-5120-068	56,625	7/1/21-6/30/22	-	56,625	(56,625)	-	-	-	5,517	(56,625)
Military Impact Aid	495-034-5120-114	3,287,424	7/1/21-6/30/22	-	3,287,424	(3,287,424)	-	-	-	320,290	(3,287,424)
<b>Total State Aid-Public</b>				-	71,834,675	(71,834,675)	-	-	-	6,998,781	(71,834,675)
Transportation Aid	495-034-5120-014	2,481,707	7/1/21-6/30/22	-	2,481,707	(2,481,707)	-	-	-	241,790	(2,481,707)
Nonpublic Transportation Aid	495-034-5120-014	14,210	7/1/21-6/30/22	-	-	(14,210)	-	-	-	-	(14,210)
Nonpublic Transportation Aid	495-034-5120-014	4,060	7/1/20-6/30/21	(4,060)	4,060	-	-	-	-	-	-
Homeless Tuition Aid	495-034-5120-005	83,149	7/1/21-6/30/22	-	-	(83,149)	-	-	-	-	(83,149)
Securing Our Children's Future Bond Act	Not Available	235,975	7/1/20-6/30/22	-	-	(235,975)	-	-	-	-	(235,975)
Extraordinary Aid	495-034-5120-044	673,951	7/1/21-6/30/22	-	-	(673,951)	-	-	-	-	(673,951)
Extraordinary Aid	495-034-5120-044	433,003	7/1/20-6/30/21	(433,003)	433,003	-	-	-	-	-	-
Reimbursed TPAF Social Security Contributions	495-034-5094-003	3,046,533	7/1/21-6/30/22	-	2,820,275	(3,046,533)	-	(226,258)	-	-	(3,046,533)
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	3,789,671	7/1/21-6/30/22	-	3,789,671	(3,789,671)	-	-	-	-	(3,789,671)
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	16,220,101	7/1/21-6/30/22	-	16,220,101	(16,220,101)	-	-	-	-	(16,220,101)
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	5,790	7/1/21-6/30/22	-	5,790	(5,790)	-	-	-	-	(5,790)
<b>Total General Fund</b>				(437,063)	97,589,282	(98,385,762)	-	(1,233,543)	-	7,240,571	(98,385,762)
Special Revenue Fund:											
Preschool Education Aid	495-034-5120-086	7,076,278	7/1/21-6/30/22	-	7,076,278	(5,711,455)	-	-	1,364,823	707,628	(5,711,455)
Preschool Education Aid	495-034-5120-086	7,747,200	7/1/20-6/30/21	1,104,609	-	(1,104,609)	-	-	-	-	(1,104,609)
Preschool Education Aid - CDC Wrap Around	495-034-5120-118	53,652	7/1/21-6/30/22	-	53,652	(48,302)	-	-	5,350	-	(48,302)
Preschool Education Aid - CDC Wrap Around	495-034-5120-118	58,580	7/1/20-6/30/21	331	-	(331)	-	-	-	-	(331)
SDA Emergent and Capital Maintenance Needs	Unavailable	841,084	7/1/21-6/30/22	-	841,084	(841,084)	-	-	-	-	(841,084)
Preschool Security Compliance Grant	Unavailable	19,480	7/1/21-6/30/22	-	-	(19,480)	-	(19,480)	-	-	(19,480)
<b>Subtotal</b>				1,104,940	7,971,014	(7,725,261)	-	(19,480)	1,370,173	707,628	(7,725,261)
<b>Total Special Revenue</b>				1,104,940	7,971,014	(7,725,261)	-	(19,480)	1,370,173	707,628	(7,725,261)
<b><u>New Jersey Department of Agriculture:</u></b>											
Enterprise Fund:											
National School Lunch Program	100-010-3350-023	48,149	7/1/21-6/30/22	-	38,233	(48,149)	-	(9,916)	-	-	(48,149)
<b>Total Enterprise Fund</b>				-	38,233	(48,149)	-	(9,916)	-	-	(48,149)
<b>Total Expenditures of State Financial Assistance</b>				\$ 667,877	\$ 105,598,529	\$ (106,159,172)	\$ -	\$ (1,262,939)	\$ 1,370,173	\$ 7,948,199	\$ (106,159,172)
State Financial Assistance Programs not subject to Calculation for Major Program Determination:											
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	3,789,671	7/1/21-6/30/22	-	-	3,789,671	-	-	-	-	3,789,671
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	16,220,101	7/1/21-6/30/22	-	-	16,220,101	-	-	-	-	16,220,101
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	5,790	7/1/21-6/30/22	-	-	5,790	-	-	-	-	5,790
<b>Total State Financial Assistance subject to Calculation for Major Program Determination:</b>						<u>\$ (86,143,610)</u>					

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

*This page intentionally left blank.*

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

**Note 2. Summary of Significant Accounting Policies**

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

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

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

**PEMBERTON 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 \$153,949 for the general fund and \$(2,181,382) 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	\$ 3,052,510	\$ 98,539,711	\$ 101,592,221
Special Revenue Fund	5,142,899	7,792,353	12,935,252
Food Service Fund	<u>3,464,939</u>	<u>48,149</u>	<u>3,513,088</u>
Total Awards & Financial Assistance	<u>\$ 11,660,348</u>	<u>\$ 106,380,213</u>	<u>\$ 118,040,561</u>

**Note 4. Relationship to Federal and State Financial Reports**

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

**Note 5. Federal and State Loans Outstanding**

The Pemberton Township School District had no loan balances outstanding at June 30, 2022.

**PEMBERTON 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>	\$ 1,025,561
Title II, Part A: <i>High Quality Teachers and Principals</i>	142,232
Title III: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	19,937
Title IV, Part A: <i>Student Support and Academic Enrichment Program</i>	<u>65,862</u>
	<u>\$ 1,253,592</u>

*This page intentionally left blank.*

**PEMBERTON 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	<u>Unmodified</u>	
Internal control over financial reporting:		
1) Material weakness(es) identified?	<u>  X  </u> yes	<u>      </u> no
2) Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
Noncompliance material to financial statements noted?	<u>  X  </u> yes	<u>      </u> no

**Federal Awards**

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

Identification of major programs:

<u>ALN Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>S010A210030</u>	<u>Title I, Part A: Grants to Local Education Agencies</u>
		<u>Education Stabilization Fund:</u>
<u>84.425D</u>	<u>S425D200027</u>	<u>COVID-19 CARES Emergency Relief Grant</u>
<u>84.425D</u>	<u>S425D210027</u>	<u>COVID-19 CRRSA - ESSER II</u>
<u>84.425U</u>	<u>S425U210027</u>	<u>COVID-19 ARP - ESSER III</u>
		<u>Special Education Cluster:</u>
<u>84.027</u>	<u>H027A210100</u>	<u>IDEA Part B, Basic Regular</u>
<u>84.027X</u>	<u>H027X210100</u>	<u>COVID-19 ARP - IDEA Basic</u>
<u>84.173</u>	<u>H173A210114</u>	<u>IDEA Preschool</u>

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

Auditee qualified as low-risk auditee?        yes   X   no

**PEMBERTON 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	_____	\$ 2,584,308
Auditee qualified as low-risk auditee?	_____ yes	_____ <u>X</u> no
Internal control over major programs:		
1) Material weakness(es) identified?	_____ yes	_____ <u>X</u> no
2) Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> no
Type of auditor's report issued on compliance for major programs	_____	Unmodified
Any audit findings disclosed that are required to be reported in accordance with New Jersey OMB's Circular 15-08?	_____ <u>X</u> yes	_____ no

Identification of major programs:

<b><u>State Grant/Project Number(s)</u></b>	<b><u>Name of State Program</u></b>
_____	State Aid Public:
_____ 495-034-5120-078	_____ Equalization Aid
_____ 495-034-5120-089	_____ Special Education Categorical Aid
_____ 495-034-5120-084	_____ Security Aid
_____ 495-034-5120-085	_____ Adjustment Aid
_____ 495-034-5120-068	_____ School Choice Aid
_____ 495-034-5120-114	_____ Military Impact Aid



**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & 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.

**Finding No. 2022-001:**

Criteria of Specific Requirement:

N.J.S.A 18A:17-9 requires the preparation of accurate monthly reconciliations of all bank accounts.

Condition:

The District cash reconciliations for the bank accounts were not prepared accurately, on a monthly basis, in accordance with N.J.S.A. 18A:17-9 during the current fiscal year.

Context:

The bank account reconciliations listed above contained various inaccurate reconciling items.

Cause:

The District was unable to maintain records due to personnel turnover.

Effect or Potential Effect:

The District did not comply with N.J.S.A 18A:17-9 requirements.

Recommendation:

That the District accurately reconcile all cash accounts on a monthly basis in accordance with N.J.S.A. 18A:17-9.

Management Response:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

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

**Section II – Financial Statement Findings (continued)**

**Finding No. 2022-002:**

Criteria of Specific Requirement:

The maintenance of a general ledger accounting record is required by the State Department of Education. This record summarizes all account balances of the District. It should be reconciled monthly to subsidiary records.

Condition:

The District did not maintain an accurate general ledger that was reconciled monthly to other subsidiary records for the current fiscal year.

Context:

The general ledger was not reconciled to other District records for the current fiscal year. As a result, material audit adjustments were required.

Cause:

The District was unable to maintain a general ledger due to personnel turnover.

Effect or Potential Effect:

By not maintaining an accurate general ledger, the District risks material misstatements within their records.

Recommendation:

That the District properly maintain a general ledger and reconcile the ledger monthly with other subsidiary records.

Management Response:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

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

**Section II – Financial Statement Findings (continued)**

**Finding No. 2022-003:**

Criteria of Specific Requirement:

Good internal control requires all revenues and deposits be promptly recorded when received. Amounts deposited should reconcile to the supporting documentation.

Condition:

The District's daily deposits were not recorded in the District's accounting system in a timely manner during the current fiscal year.

Context:

Deposits into the District's bank accounts were not recorded on a timely basis to the accounting system. As a result, material audit adjustments were required.

Cause:

The District was unable to maintain subsidiary ledgers and reconcile supporting documentation due to personnel turnover.

Effect or Potential Effect:

By not posting revenues to the subsidiary ledger, the District risks material misstatements within their records.

Recommendation:

That the District promptly record all revenues when received and reconcile all deposits with supporting documentation.

Management Response:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

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

**Section II – Financial Statement Findings (continued)**

**Finding No. 2022-004:**

Criteria of Specific Requirement:

A board of education shall not incur any obligation or approve any payment in excess of the amount appropriated by the board of education in the applicable line-item account or program category account per N.J.A.C. 6A:23A-16.10.

Condition:

The District over-encumbered funds within the Waste Water Treatment Plant Project in the amount of \$340,890. These encumbrances have been disallowed as of June 30, 2022.

Context:

The District entered into a contract agreement that exceeded available funds to spend for the Waste Water Treatment Plant Project.

Cause:

Unknown.

Effect or Potential Effect:

The District did not comply with N.J.A.C. 6A:23A-16.10.

Recommendation:

That the District comply with N.J.A.C. 6A:23A-16.10. The Board Secretary should ensure appropriate funds are available to be spent prior to contracting with any vendors.

Management Response:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

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

**Section II – Financial Statement Findings (continued)**

**Finding No. 2022-005:**

Criteria of Specific Requirement:

Good internal control requires cash management policies be implemented in order to prevent the overdraft of the District's bank accounts.

Condition:

The District over-drafted its Food Service bank account during the current fiscal year.

Context:

The District over-drafted its Food Service bank account during the month of May 2022 in the amount of \$41,645, resulting in banking fees incurred.

Cause:

Unknown.

Effect or Potential Effect:

The District is susceptible to misappropriation of assets without proper cash management internal controls in place.

Recommendation:

That the District implement internal control policies to prevent the over-draft of bank accounts.

Management Response:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

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

**Section II – Financial Statement Findings (continued)**

**Finding No. 2022-006:**

Criteria of Specific Requirement:

Good internal control requires the preparation of an analysis of the balance detailing the amounts of withholdings payable to the various payroll agencies.

Condition:

The District did not maintain an analysis of the balance detailing the amounts of withholdings payable to the various payroll agencies for the current fiscal year.

Context:

Deposits into and payments from the payroll agency bank account were not properly accounted for during the current fiscal year.

Cause:

The District was unable to maintain the analysis due to personnel turnover.

Effect or Potential Effect:

By not maintaining an analysis of the balance of the payroll agency account liabilities, the District risks material misstatements within their records.

Recommendation:

That the District prepare a monthly analysis of the balance detailing the amounts of withholdings payable to the various payroll agencies. This analysis should be prepared shortly after the close of each month.

Management Response:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

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

**Section II – Financial Statement Findings (continued)**

**Finding No. 2022-007:**

Criteria of Specific Requirement:

The New Jersey Department of Agriculture requires a School Food Authority to maintain a nonprofit School Food Service. The nonprofit status of the School Food Service is determined by evaluating the net cash resources, which may not exceed three months' average expenditures.

Condition:

Net cash resources in the Food Service Fund exceeded three months' average expenditures.

Context:

Utilizing the U.S.A. net cash resource calculation form, it was determined that the District's net cash resources exceed the three months' average expenditures by \$764,992 as of June 30, 2022.

Cause:

The School District had remote learning for students in place during the school year due to the COVID-19 pandemic. This caused a sharp drop in operating expenditures. At the same time, revenues increased due to all meals being classified as free for all students and eligible for federal reimbursement.

Effect or Potential Effect:

The New Jersey Department of Agriculture requirement regarding Net Cash Resources was not met.

Recommendation:

The District should reduce net cash resources on hand in the Food Service Fund through capital expenditures or other improvements to the Food Service Program.

Management Response:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & 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**

**Finding No. 2022-008**

**Information on the State Program**

State Aid Public:

School Choice Aid	495-034-5120-068
Equalization Aid	495-034-5120-078
Categorical Security Aid	495-034-5120-084
Security Aid	495-034-5120-085
Special Education Categorical Aid	495-034-5120-089
Military Impact Aid	495-034-5120-114

**Criteria or Specific Requirement:**

N.J.A.C. 6A:23A-16.10(c)(4)(iv) requires school districts to provide a copy of the December Board Secretary Report to the executive county superintendent within 60 days of the December month-end.

**Condition:**

The District did not provide the executive county superintendent with a copy of the December Board Secretary Report within 60 days of the December month-end.

**Questioned Costs:**

None.



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

**Section III – Federal Awards & State Financial Assistance Findings & Questioned Costs (continued)**

Context:

The District could not provide documentation that it filed its December report with the executive county superintendent.

Effect or Potential Effect:

The District did not comply with N.J.A.C. 6A:23A-16.10(c)(4)(iv) requirements.

Cause:

Unknown.

Recommendation:

That the District comply with requirements of N.J.A.C. 6A:23A-16.10(c)(4)(iv).

View of Responsible Officials:

The responsible officials agree with the finding and will address the matter as part of their corrective action.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
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**

**Finding 2021-001**

Condition: The District cash reconciliations for the general, food service, SACC/WACC accounts were not prepared accurately in accordance with N.J.S.A. 18A:17-9 for the months of March through June 2021.

Current Status: The condition has not been corrected, see Finding 2022-001.

**Finding 2021-002**

Condition: The District did not maintain an accurate general ledger that was reconciled monthly to other subsidiary records for the months of March through June 2021.

Current Status: The condition has not been corrected, see Finding 2022-002.

**Finding 2021-003**

Condition: The District's daily deposits were not recorded for the food service and SACC/WACC funds for the months of March through June 2021. Additionally, the supporting documentation that reconciled to deposits made could not be provided at the time of audit.

Current Status: The condition has not been corrected, see Finding 2022-003.

**Finding 2021-004**

Condition: Good internal control requires the preparation of an analysis of the balance detailing the amounts of withholdings payable to the various payroll agencies.

Current Status: The condition has not been corrected, see Finding 2022-006.

**Finding 2021-005**

Condition: Net cash resources in the Food Service Fund exceeded three months' average expenditures.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Financial Statement Findings (continued)**

Current Status: The condition has not been corrected, see Finding 2022-007.

**Finding 2021-006**

Condition: The District did not properly adjust employee health benefit expenditures by the correct amount of employee withholdings for the year, resulting in an audit adjustment to expenditures.

Current Status: The condition has been corrected.

**Federal Awards**

**Finding 2021-005**

Condition: Net cash resources in the Food Service Fund exceeded three months' average expenditures.

Current Status: The condition has not been corrected, see Financial Statement Finding 2022-007.

**State Financial Assistance**

**Finding 2021-006**

Condition: The District did not properly adjust employee health benefit expenditures by the correct amount of employee withholdings for the year, resulting in an audit adjustment to expenditures.

Current Status: The condition has been corrected.

*This page intentionally left blank.*