

PEMBERTON TOWNSHIP SCHOOL DISTRICT

Pemberton, New Jersey
County of Burlington

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

OF THE

PEMBERTON TOWNSHIP SCHOOL DISTRICT

PEMBERTON, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Prepared by

**Pemberton Township School District
Finance Department**

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INTRODUCTORY SECTION

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PEMBERTON TOWNSHIP SCHOOLS

PASQUALE YACOVELLI
School Business Administrator/Board Secretary

JEFFREY HAVERS
Superintendent

March 20, 2024

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, 2023, 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, 2023, 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>
2022-2023	4,343	-0.69%
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%

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. Three of our schools were just recertified as National Schools of Character. 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. Capacity of computers is optimal in regards to administration of online assessments.
- f) Continuing implementation, alignment and assessment of NJSLS for the 2023-2024 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 fifth year in alignment to NJSLS, the focus will be on depth of knowledge (Dok), blended learning (IXL), and how to appropriately and effectively use Artificial Intelligence.
- 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 continue to 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,

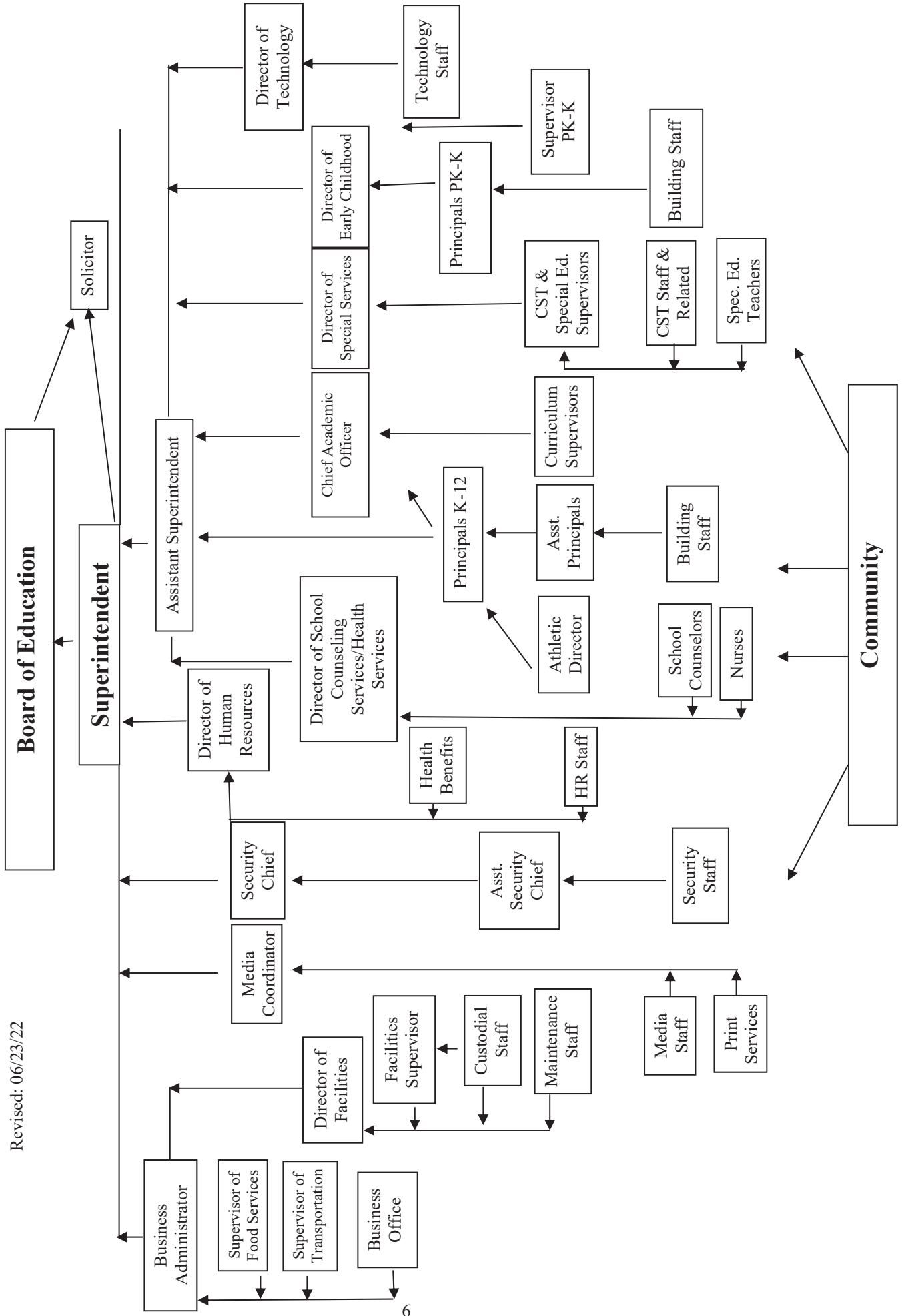
Superintendent 



School Business Administrator/Board Secretary

Pemberton Township Schools—Organizational Chart

Revised: 06/23/22



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

**ROSTER OF OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

MEMBERS OF THE BOARD OF EDUCATION	TERM EXPIRES
Terry Maldonado, President	2024
Robert King, Vice President	2025
Vicky Adams	2025
Carmen Bivins	2024
Roberto Fernandez	2024
Wanda Knox	2025
Lionel Lee	2023
Sheri Lowery	2023
Sherry Scull	2023
OTHER OFFICIALS	
Jeffrey Havers, Superintendent	
Pasquale Yacovelli, School Business Administrator	

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

CONSULTANTS AND ADVISORS

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

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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, 2023, 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, 2023, 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.

Emphasis of Matter

Prior Period Restatement

In order to properly record material District lease agreements in the current year, Net Position as of June 30, 2022 on the statement of activities has been restated, as discussed in Note 22 to the financial statements. Our opinion is not modified with respect to this matter.

618 Stokes Road, Medford, NJ 08055

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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 20, 2024 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 20, 2024

REQUIRED SUPPLEMENTARY INFORMATION - PART I

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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, 2023. 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 (2022-2023) and the prior fiscal year (2021-2022) 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 2023?" 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, 2023**

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, 2023**

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 2023 compared to fiscal year 2022.

**Table 1
Summary of Net Position**

	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Current & Other Assets	\$ 48,169,129	\$ 41,225,353	\$ 6,943,776	16.8%
Capital Assets, Net	<u>104,025,400</u>	<u>102,865,847</u>	<u>1,159,553</u>	1.1%
Total Assets	<u>152,194,529</u>	<u>144,091,200</u>	<u>8,103,329</u>	5.6%
Deferred Outflow of Resources	<u>5,148,260</u>	<u>3,622,969</u>	<u>1,525,291</u>	42.1%
Current and other Liabilities	7,620,238	7,074,235	546,003	7.7%
Noncurrent Liabilities	<u>32,189,057</u>	<u>25,750,930</u>	<u>6,438,127</u>	25.0%
Total Liabilities	<u>39,809,295</u>	<u>32,825,165</u>	<u>6,984,130</u>	21.3%
Deferred Inflow of Resources	<u>7,500,195</u>	<u>18,410,810</u>	<u>(10,910,615)</u>	-59.3%
Net Position:				
Net Investment in Capital Assets	104,025,400	102,865,847	1,159,553	1.1%
Restricted	35,475,865	32,298,234	3,177,631	9.8%
Unrestricted (Deficit)	<u>(29,467,966)</u>	<u>(38,685,887)</u>	<u>9,217,921</u>	-23.8%
Total Net Position	<u>\$ 110,033,299</u>	<u>\$ 96,478,194</u>	<u>\$ 13,555,105</u>	14.0%

The School District's combined net position was \$110,033,299 on June 30, 2023. This was an increase of \$13,555,105 or 14.0% from the prior year. Below are explanations for the fluctuations from prior to current year:

- The District's unrestricted deficit net position increased \$9,217,921 in the current year, primarily due to the results of operations in the current year.
- 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

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

The School District as a Whole (continued)

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 2023 compared to fiscal year 2022.

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

	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Revenues:				
Program Revenues:				
Charges for Services	\$ 452,742	\$ 16,413	\$ 436,329	2658.4%
Operating Grants & Contributions	26,665,253	33,808,869	(7,143,616)	-21.1%
General Revenues:				
Property Taxes	20,252,825	18,580,573	1,672,252	9.0%
Federal & State Aid	78,435,512	80,968,384	(2,532,872)	-3.1%
Other General Revenues	2,378,199	782,280	1,595,919	204.0%
Total Revenues	<u>128,184,531</u>	<u>134,156,519</u>	<u>(5,971,988)</u>	<u>-4.5%</u>
Function/Program Expenditures:				
Regular Instruction	30,249,881	30,355,127	(105,246)	-0.3%
Special Education Instruction	8,479,255	8,398,339	80,916	1.0%
Other Special Instruction	1,218,384	1,128,215	90,169	8.0%
Other Instruction	955,251	983,217	(27,966)	-2.8%
Tuition	5,746,510	5,075,737	670,773	13.2%
Attendance	143,559	130,482	13,077	10.0%
Health Services	1,471,243	1,413,080	58,163	4.1%
Student & Instruction Related Services	11,572,872	10,727,523	845,349	7.9%
Educational Media Services/				
School Library	1,392,625	2,443,151	(1,050,526)	-43.0%
School Administrative Services	3,107,894	2,993,870	114,024	3.8%
Other Administrative Services	1,108,007	1,167,341	(59,334)	-5.1%
Central Services	1,287,091	1,148,923	138,168	12.0%
Administrative Info. Technology	705,046	846,418	(141,372)	-16.7%
Plant Operations & Maintenance	9,636,843	9,229,513	407,330	4.4%
Pupil Transportation	5,255,989	5,034,327	221,662	4.4%
Unallocated Benefits	20,622,980	18,929,893	1,693,087	8.9%
OPEB Expense - GASB 75	1,688,629	11,968,021	(10,279,392)	-85.9%
On-Behalf TPAF Pension & FICA Contrib.	2,983,320	1,302,109	1,681,211	129.1%
Transfer to Charter Schools	-	9,151	(9,151)	-100.0%
Loss on Disposal of Capital Assets	-	609,764	(609,764)	-100.0%
Interest and Other Charges	38,494	-	38,494	N/A
Unallocated Depreciation	3,911,384	3,675,022	236,362	6.4%
Unallocated Amortization	388,457	-	388,457	N/A
Enterprise Funds	2,665,712	2,594,699	71,013	2.7%
Total Expenditures	<u>114,629,426</u>	<u>120,163,922</u>	<u>(5,534,496)</u>	<u>-4.6%</u>
Change In Net Position	13,555,105	13,992,597	(437,492)	-3.1%
Net Position - Beginning	96,478,194	82,485,597	13,992,597	17.0%
Net Position - Ending	<u>\$ 110,033,299</u>	<u>\$ 96,478,194</u>	<u>\$ 13,555,105</u>	<u>14.0%</u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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 \$136,774,332 and expenditures were \$131,935,070. The net change in fund balance for the year was an increase of \$5,741,294. 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 2023 compared to fiscal year 2022.

**Table 3
Summary of Governmental Funds Revenues**

	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Local sources:				
Local Tax Levy	\$ 20,252,825	\$ 18,580,573	\$ 1,672,252	9.0%
Tuition	96,167	78,321	17,846	22.8%
Miscellaneous	2,282,032	703,959	1,578,073	224.2%
Federal Sources	10,614,716	8,195,409	2,419,307	29.5%
State Sources	103,528,592	106,332,064	(2,803,472)	-2.6%
Total Revenues	<u>\$ 136,774,332</u>	<u>\$ 133,890,326</u>	<u>\$ 2,884,006</u>	2.2%

Revenues increased by \$2,884,006 or 2.2% over the prior year. Below are explanations for the fluctuations from prior to current year:

- The tax levy increased \$1,672,252, or 9.0%, from the prior year. This increase is as a result of a decrease in revenue from state aid-public sources of \$2,803,472, or 2.6%.
- The decrease in revenue from state sources is directly related to the effects of S2 Legislation.
- The increase in federal aid was \$2,419,307, or 29.5%, due largely to the funding received for COVID-19 in the current year.

Table 4 is summary of governmental fund expenditures for fiscal year 2023 compared to fiscal year 2022.

**Table 4
Summary of Governmental Funds Expenditures**

	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Instruction:				
Regular Instruction	\$ 30,249,881	\$ 30,355,127	(105,246)	-0.35%
Special Education Instruction	8,479,255	8,398,339	80,916	0.96%
Other Special Instruction	1,218,384	1,128,215	90,169	7.99%
Other Instruction	955,251	983,217	(27,966)	-2.84%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Analysis of the Government's Funds (continued)

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

	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Support Services and Undistributed Costs:				
Tuition	5,746,510	5,075,737	670,773	13.22%
Attendance	143,559	130,482	13,077	10.02%
Health Services	1,471,243	1,413,080	58,163	4.12%
Student & Instruction Related Services	11,572,872	10,727,523	845,349	7.88%
Educational Media Services/School Library	1,392,625	2,443,151	(1,050,526)	-43.00%
School Administrative Services	3,107,894	2,993,870	114,024	3.81%
General Administrative Services	1,108,007	1,167,341	(59,334)	-5.08%
Central Services	1,287,091	1,148,923	138,168	12.03%
Administrative Info. Technology	705,046	846,418	(141,372)	-16.70%
Plant Operations and Maintenance	9,345,733	8,811,252	534,481	6.07%
Pupil Transportation	5,255,989	5,034,327	221,662	4.40%
Employee Benefits	20,622,980	18,929,893	1,693,087	8.94%
On-Behalf TPAF Contributions	22,692,488	23,062,095	(369,607)	-1.60%
Transfer to Charter School	-	9,151	(9,151)	-100.00%
Capital Outlay	6,165,774	5,019,809	1,145,965	22.83%
Debt Service Principal	375,994	-	375,994	N/A
Debt Service Interest	38,494	-	38,494	N/A
Total Expenditures	<u>\$ 131,935,070</u>	<u>\$ 127,677,950</u>	<u>\$ 4,257,120</u>	3.33%

Governmental fund expenditures increased \$4,257,120 over the prior year or 3.33%. 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 employee benefits is a result of significant increases in premiums for coverage.

Proprietary Funds

Table 5 is summary of combined proprietary fund revenues and expenses for fiscal year 2023 compared to fiscal year 2022.

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

	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Operating Revenues:				
Charges for service:				
Daily Sales	<u>\$ 452,742</u>	<u>\$ 16,413</u>	436,329	2658.44%
Total Operating Revenues	<u>452,742</u>	<u>16,413</u>	436,329	2658.44%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Proprietary Funds (continued)

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

	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Operating Expenses	2,665,712	2,594,699	71,013	2.74%
Operating Income/(Loss)	(2,212,970)	(2,578,286)	365,316	-14.17%
Nonoperating Revenues/(Expenses)	2,526,756	3,513,088	(986,332)	-28.08%
Change in Net Position	313,786	934,802	(621,016)	-66.43%
Net Position - Beginning	2,258,584	1,323,782	934,802	70.62%
Net Position - Ending	<u>\$ 2,572,370</u>	<u>\$ 2,258,584</u>	313,786	13.89%

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 \$313,786 in the current year and the fund's program continues to be self-sustaining. The fund saw a significant increase in reimbursable sales in the current year due to the return of paid meals during the current year.

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, 2023, totaled \$104,025,400 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements and equipment. Overall, the capital assets increased by \$1,159,553 from fiscal year 2022 to fiscal year 2023. Table 6 shows balances for the governmental activities and business-type activities for 2023 compared to 2022.

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

<u>Capital Asset (Net of Depreciation):</u>	June 30, <u>2023</u>	June 30, <u>2022</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Land	\$ 1,458,200	\$ 1,458,200	\$ -	0.0%
Building and Improvements	95,250,691	94,112,888	1,137,803	1.2%
Equipment	7,084,234	7,160,789	(76,555)	-1.1%
	<u>\$ 103,793,125</u>	<u>\$ 102,731,877</u>	<u>\$ 1,061,248</u>	1.0%
Depreciation Expense	<u>\$ 3,911,384</u>	<u>\$ 3,675,022</u>		

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
PEMBERTON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Capital Assets (continued)

**Table 6 (continued)
Summary of Capital Assets - Business-Type Activities**

<u>Capital Asset (Net of Depreciation):</u>	<u>June 30,</u> <u>2023</u>	<u>June 30,</u> <u>2022</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percentage</u> <u>Change</u>
Equipment	\$ 232,275	\$ 133,970	\$ 98,305	73.4%
	<u>\$ 232,275</u>	<u>\$ 133,970</u>	<u>\$ 98,305</u>	73.4%
Depreciation Expense	<u>\$ 10,901</u>	<u>\$ 2,350</u>		

Debt Administration

At June 30, 2023, the District’s outstanding debt issues are \$-0-.

At June 30, 2023, the District’s total leases payable were \$1,078,534.

More information on the District’s long-term obligations can be found at Note 8 to the financial statements.

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

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A. Government-Wide Financial Statements

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
Cash & Cash Equivalents	\$ 15,083,782	\$ 1,816,487	\$ 16,900,269
Receivables, Net (Note 4)	3,592,355	488,259	4,080,614
Inventory	-	264,638	264,638
Restricted Cash & Cash Equivalents	25,867,441	-	25,867,441
Right to Use Assets, Net (Note 5):	1,056,167	-	1,056,167
Capital Assets, Net (Note 6):			
Non-depreciable	1,458,200	-	1,458,200
Depreciable	102,334,925	232,275	102,567,200
Total Assets	149,392,870	2,801,659	152,194,529
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions (Note 9)	4,281,946	-	4,281,946
Deferred Outflows Related to OPEB - Local Plan (Note 17)	866,314	-	866,314
Total Deferred Outflows of Resources	5,148,260	-	5,148,260
Total Assets and Deferred Outflows of Resources	154,541,130	2,801,659	157,342,789
LIABILITIES			
Accounts Payable	1,360,976	5,166	1,366,142
Due to Other Governments	2,424,282	-	2,424,282
Other Liabilities	1,584,047	-	1,584,047
Unearned Revenue	2,021,644	224,123	2,245,767
Noncurrent Liabilities (Note 8):			
Due Within One Year	387,430	-	387,430
Due Beyond One Year	31,801,627	-	31,801,627
Total Liabilities	39,580,006	229,289	39,809,295
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions (Note 9)	7,500,195	-	7,500,195
Total Deferred Inflows of Resources	7,500,195	-	7,500,195
Total Liabilities and Deferred Inflows of Resources	47,080,201	229,289	47,309,490
NET POSITION			
Net Investment in Capital Assets	103,793,125	232,275	104,025,400
Restricted For:			
Capital Projects	9,843,606	-	9,843,606
Maintenance Reserve	4,492,745	-	4,492,745
Impact Aid Reserve	11,154,521	-	11,154,521
Emergency Reserve	513,360	-	513,360
Excess Surplus	8,765,549	-	8,765,549
Other Purposes	706,084	-	706,084
Unrestricted (Deficit)	(31,808,061)	2,340,095	(29,467,966)
Total Net Position	\$ 107,460,929	\$ 2,572,370	\$ 110,033,299

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, 2023**

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	\$ 30,249,881	\$ -	7,342,237	\$	(22,907,644)	-	\$ (22,907,644)
Special Education	8,479,255	-	-		(8,479,255)	-	(8,479,255)
Other Special Instruction	1,218,384	-	-		(1,218,384)	-	(1,218,384)
Other Instruction	955,251	-	-		(955,251)	-	(955,251)
Support Services & Undistributed Costs:							
Tuition	5,746,510	-	-		(5,746,510)	-	(5,746,510)
Attendance	143,559	-	-		(143,559)	-	(143,559)
Health Services	1,471,243	-	-		(1,471,243)	-	(1,471,243)
Student & Instruction Related Services	11,572,872	-	3,052,931		(8,519,941)	-	(8,519,941)
Educational Media Services/ School Library	1,392,625	-	-		(1,392,625)	-	(1,392,625)
School Administrative Services	3,107,894	-	-		(3,107,894)	-	(3,107,894)
Other Administrative Services	1,108,007	-	-		(1,108,007)	-	(1,108,007)
Central Services	1,287,091	-	-		(1,287,091)	-	(1,287,091)
Administrative Information Technology	705,046	-	-		(705,046)	-	(705,046)
Plant Operations & Maintenance	9,636,843	-	2,620,140		(7,016,703)	-	(7,016,703)
Pupil Transportation	5,255,989	-	-		(5,255,989)	-	(5,255,989)
Unallocated Benefits	22,311,609	-	8,139,869		(14,171,740)	-	(14,171,740)
On-Behalf TPAF Pension and Social Security Contributions	2,983,320	-	2,983,320		-	-	-
Interest and Other Charges	38,494	-	-		(38,494)	-	(38,494)
Unallocated Depreciation	3,911,384	-	-		(3,911,384)	-	(3,911,384)
Unallocated Amortization	388,457	-	-		(388,457)	-	(388,457)
Total Governmental Activities	111,963,714	-	24,138,497		(87,825,217)	-	(87,825,217)

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, 2023**

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	2,665,712	452,742	2,526,756	-	313,786	313,786
Total Business-Type Activities	2,665,712	452,742	2,526,756	-	313,786	313,786
Total Primary Government	\$ 114,629,426	\$ 452,742	\$ 26,665,253	\$ (87,825,217)	\$ 313,786	\$ (87,511,431)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				\$ 20,252,825	\$ -	\$ 20,252,825
Federal & State Aid Not Restricted				78,435,512	-	78,435,512
Tuition Received				96,167	-	96,167
Miscellaneous Income				2,282,032	-	2,282,032
Total General Revenues				101,066,536	-	101,066,536
Change In Net Position				13,241,319	313,786	13,555,105
Net Position - Beginning (Restated - See Note 22)				94,219,610	2,258,584	96,478,194
Net Position - Ending				\$ 107,460,929	\$ 2,572,370	\$ 110,033,299

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

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B. Fund Financial Statements

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Governmental Funds

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:				
Cash & Cash Equivalents	\$ 12,902,087	\$ 52,218	\$ 2,129,477	\$ 15,083,782
Receivables, Net:				
Interfund Receivable	-	293,841	-	293,841
Due from Other Governments:				
State	1,949,342	19,480	-	1,968,822
Federal	-	1,470,938	-	1,470,938
Local	-	26,403	-	26,403
Tuition	126,192	-	-	126,192
Restricted Cash & Cash Equivalents	25,512,503	354,938	-	25,867,441
Total Assets	\$ 40,490,124	\$ 2,217,818	\$ 2,129,477	\$ 44,837,419
LIABILITIES & FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 802,228	\$ 558,748	\$ -	\$ 1,360,976
Accrued Salaries Payable	405,573	3,634	-	409,207
Payroll Deductions & Withholdings Payable	1,174,840	-	-	1,174,840
Unearned Revenue	-	2,021,644	-	2,021,644
Interfunds Payable	293,841	-	-	293,841
Total Liabilities	2,676,482	2,584,026	-	5,260,508
Fund Balances:				
Restricted for:				
Maintenance Reserve	4,492,745	-	-	4,492,745
Capital Reserve	9,000,731	-	-	9,000,731
Excess Surplus	4,944,609	-	-	4,944,609
Excess Surplus - Designated for Subsequent Year's Expenditures	3,820,940	-	-	3,820,940
Capital Projects	-	-	842,875	842,875
Impact Aid Reserve	11,154,521	-	-	11,154,521
Emergency Reserve	513,360	-	-	513,360
Unemployment Compensation Reserve	351,146	-	-	351,146
Student Activities	-	354,938	-	354,938
Assigned to:				
Designated for Subsequent Year's Expenditures	3,347,685	-	-	3,347,685
Other Purposes	1,773,912	-	1,286,602	3,060,514
Unassigned (Deficit)	(1,586,007)	(721,146)	-	(2,307,153)
Total Fund Balances	37,813,642	(366,208)	2,129,477	39,576,911
Total Liabilities & Fund Balances	\$ 40,490,124	\$ 2,217,818	\$ 2,129,477	
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 \$156,879,360 and the accumulated depreciation is \$53,086,235.				103,793,125
Right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds.				
The cost of the assets is \$1,666,849 and the accumulated amortization is \$610,682.				1,056,167
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				4,281,946
Deferred Inflows related to other post-employment benefits				866,314
Deferred Inflows related to pensions				(7,500,195)
Accrued pension contributions for the June 30, 2023 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.				
				(2,424,282)
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.				
				(32,189,057)
Net position of Governmental Activities				\$ 107,460,929

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	TOTALS
Revenues:				
Local Sources:				
Local Tax Levy	\$ 20,252,825	\$ -	\$ -	\$ 20,252,825
Tuition	96,167	-	-	96,167
Miscellaneous	1,762,918	519,114	-	2,282,032
Total Local Sources	22,111,910	519,114	-	22,631,024
State Sources	95,879,538	7,649,054	-	103,528,592
Federal Sources	2,951,477	7,663,239	-	10,614,716
Total Revenues	120,942,925	15,831,407	-	136,774,332
Expenditures:				
Current Expense:				
Regular Instruction	22,907,644	7,342,237	-	30,249,881
Special Education Instruction	8,479,255	-	-	8,479,255
Other Special Instruction	1,218,384	-	-	1,218,384
Other Instruction	955,251	-	-	955,251
Support Services:				
Tuition	3,979,553	1,766,957	-	5,746,510
Attendance	143,559	-	-	143,559
Health Services	1,471,243	-	-	1,471,243
Student & Instruction Related Services	8,519,941	3,052,931	-	11,572,872
Educational Media Services/School Library	1,392,625	-	-	1,392,625
School Administrative Services	3,107,894	-	-	3,107,894
Other Administrative Services	1,108,007	-	-	1,108,007
Central Services	1,287,091	-	-	1,287,091
Administrative Information Technology	705,046	-	-	705,046
Plant Operations & Maintenance	9,345,733	-	-	9,345,733
Pupil Transportation	5,255,989	-	-	5,255,989
Unallocated Benefits	18,913,134	1,709,846	-	20,622,980
On-Behalf TPAF Pension and Social Security Contributions	22,692,488	-	-	22,692,488
Capital Outlay	2,224,372	2,620,140	1,321,262	6,165,774
Debt Service:				
Principal	375,994	-	-	375,994
Interest	38,494	-	-	38,494
Total Expenditures	114,121,697	16,492,111	1,321,262	131,935,070
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	6,821,228	(660,704)	(1,321,262)	4,839,262
Other Financing Sources/(Uses):				
Operating Transfer In	-	712,920	700,000	1,412,920
Operating Transfer Out	(1,412,920)	-	-	(1,412,920)
Lease Proceeds - Nonbudgeted	902,032	-	-	902,032
Total Other Financing Sources/(Uses)	(510,888)	712,920	700,000	902,032
Net Change in Fund Balance	6,310,340	52,216	(621,262)	5,741,294
Fund Balance - July 1	31,503,302	(418,424)	2,750,739	33,835,617
Fund Balance - June 30	\$ 37,813,642	\$ (366,208)	\$ 2,129,477	\$ 39,576,911

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, 2023**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ 5,741,294

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	\$ (3,911,384)	
Capital Asset Deletions	(606,687)	
Accumulated Depreciation Deletions	606,687	
Capital Outlays	4,972,632	1,061,248

Outflows related to leases 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 amortization expense. This is the amount by which right to use assets exceeded amortization in the period:

Amortization Expense	(388,457)	
Additions	902,032	513,575

Proceeds from lease payable issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets. (902,032)

Repayment of long-term debt principal and obligation of lease agreements are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities. 375,994

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. 5,420,319

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. 993,145

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 (+). 37,776

Change in Net Position of Governmental Activities \$ 13,241,319

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

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Proprietary Funds

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PEMBERTON TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

ASSETS	BUSINESS-TYPE ACTIVITIES		
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	TOTALS
Current Assets:			
Cash	\$ 1,396,731	\$ 419,756	\$ 1,816,487
Accounts Receivable:			
State	16,817	-	16,817
Federal	370,178	-	370,178
Other	101,264	-	101,264
Inventories	264,638	-	264,638
Total Current Assets	2,149,628	419,756	2,569,384
Capital Assets			
Equipment	299,091	-	299,091
Accumulated Depreciation	(66,816)	-	(66,816)
Total Capital Assets	232,275	-	232,275
Total Assets	2,381,903	419,756	2,801,659
LIABILITIES			
Unearned Revenue	224,123	-	224,123
Accounts Payable	5,166	-	5,166
Total Liabilities	229,289	-	229,289
NET POSITION			
Net Investment in Capital Assets	232,275	-	232,275
Unrestricted			
Food Service	1,920,339	-	1,920,339
Childcare Programs	-	419,756	419,756
Total Net Position	\$ 2,152,614	\$ 419,756	\$ 2,572,370

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, 2023

	BUSINESS-TYPE ACTIVITIES		
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	TOTALS
Operating Revenues:			
Local Sources:			
Daily Sales - Reimbursable Programs:			
School Lunch Program	\$ 361,278	\$ -	\$ 361,278
School Breakfast Program	84,557	-	84,557
Total - Daily Sales - Reimbursable Programs	445,835	-	445,835
Daily Sales Nonreimbursable Programs:			
Miscellaneous	6,907	-	6,907
Total Operating Revenue	452,742	-	452,742
Operating Expenses:			
Salaries	1,195,673	-	1,195,673
Employee Taxes & Benefits	267,429	-	267,429
Depreciation	10,901	-	10,901
Miscellaneous	19,986	-	19,986
Cost of Sales - reimbursable	993,677	-	993,677
Cost of Sales - nonreimbursable	178,046	-	178,046
Total Operating Expenses	2,665,712	-	2,665,712
Operating Income/(Loss)	(2,212,970)	-	(2,212,970)
Nonoperating Revenues:			
State Sources:			
State School Lunch Program	27,369	-	27,369
State School Reduced Lunch & Breakfast	42,397	-	42,397
State - After the Bell Program	15,685	-	15,685
State - Summer Program	1,356	-	1,356
Federal Source:			
National School Breakfast Program	470,234	-	470,234
National School Lunch Program	1,301,127	-	1,301,127
Healthy Hunger-Free Kids Act	32,719	-	32,719
Snack Program	76,623	-	76,623
Summer Program	51,416	-	51,416
Supply Chain Assistance Award	134,142	-	134,142
Food Distribution Program	373,632	-	373,632
Interest Earnings	56	-	56
Total Nonoperating Revenues	2,526,756	-	2,526,756
Net Income/(Loss)	313,786	-	313,786
Net Position - Beginning	1,838,828	419,756	2,258,584
Total Net Position - Ending	\$ 2,152,614	\$ 419,756	\$ 2,572,370

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, 2023**

	BUSINESS-TYPE ACTIVITIES		
	FOOD SERVICE	SCHOOL AGE / WRAP AROUND CHILDCARE	TOTALS
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 504,358	\$ -	\$ 504,358
Payments to Employees	(222,154)	-	(222,154)
Payments for Employee Benefits	(267,429)	-	(267,429)
Payments to Suppliers	(825,730)	-	(825,730)
Net Cash Provided/(Used) by Operating Activities	(810,955)	-	(810,955)
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	2,380,711	-	2,380,711
Net Cash Provided by Noncapital Financing Activities	2,380,711	-	2,380,711
Cash Flows From Capital and Related Financing Activities:			
Purchase of Capital Assets	(109,206)	-	(109,206)
Net Cash Provided by Capital and Related Financing Activities	(109,206)	-	(109,206)
Cash Flows From Investing Activities:			
Cash Received Interest Earnings	56	-	56
Net Cash Provided by Investing Activities	56	-	56
Net Increase/(Decrease) in Cash & Cash Equivalents	1,460,606	-	1,460,606
Balances - Beginning of Year	(63,875)	419,756	355,881
Balances - Ending of Year	\$ 1,396,731	\$ 419,756	\$ 1,816,487

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

Operating Income/(Loss)	\$ (2,212,970)	\$ -	\$ (2,212,970)
Adjustments to Reconcile Operating Income/(Loss) to Cash Provided/(Used) by Operating Activities:			
Food Distribution Program	373,632	-	373,632
Change in Assets & Liabilities:			
Depreciation	10,901	-	10,901
(Increase)/Decrease in Interfund Receivable	1,157,951	-	1,157,951
(Increase)/Decrease in Other Accounts Receivable	(101,264)	-	(101,264)
(Increase)/Decrease in Inventory	(102,477)	-	(102,477)
(Decrease)/Increase in Unearned Revenue	152,880	-	152,880
(Decrease)/Increase in Accounts Payable	(83,222)	-	(83,222)
(Decrease)/Increase in Accrued Salaries	(6,386)	-	(6,386)
Total Adjustments	1,402,015	-	1,402,015
Net Cash Provided/(Used) by Operating Activities	\$ (810,955)	\$ -	\$ (810,955)

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

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PEMBERTON TOWNSHP SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

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, 2023 of 4,343 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, 2023.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023 (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, 2023 (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, 2023 (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 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, 2023 (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, 2023 (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, 2023 (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, 2023 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, 2023 (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, 2023 (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, 2023.
- **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, 2023 (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, 2023:

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. The District has implemented this standard as of June 30, 2023.

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, 2023 (continued)**

Note 1. Summary of Significant Accounting Policies (continued)

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, 2023, the School District’s bank balance of \$45,964,551 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$ 44,956,729
Uninsured and Uncollateralized	<u>1,007,822</u>
	<u>\$ 45,964,551</u>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 2. Deposits and Investments (continued)

Investments

The School District had no investments at June 30, 2023.

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, 2022 to June 30, 2023 fiscal year is as follows:

Beginning Balance, July 1, 2022	\$ 8,922,321
Increased by:	
Interest Earnings	238,410
Deposits approved by Board	<u>540,000</u>
	9,700,731
Decreased by:	
Budget Withdrawals	<u>(700,000)</u>
Ending Balance, June 30, 2023	<u>\$ 9,000,731</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, 2023 (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, 2022 to June 30, 2023 fiscal year is as follows:

Beginning Balance, July 1, 2022	\$	5,349,795
Increased by:		
Interest Earnings		<u>142,950</u>
		5,492,745
Decreased by:		
Budget Withdrawals		<u>(1,000,000)</u>
Ending Balance, June 30, 2023	\$	<u>4,492,745</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, 2022 to June 30, 2023 fiscal year is as follows:

Beginning Balance, July 1, 2022	\$	500,000
Increased by:		
Interest Earnings		<u>13,360</u>
Ending Balance, June 30, 2023	\$	<u>513,360</u>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 3. Reserve Accounts (continued)

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, 2022 to June 30, 2023 fiscal year is as follows:

Beginning Balance, July 1, 2022		\$	10,914,521
Increased by:			
Deposits approved by Board			510,000
			11,424,521
Decreased by:			
Budget Withdrawals			(270,000)
Ending Balance, June 30, 2023		\$	11,154,521

Note 4. Accounts Receivable

Accounts receivable at June 30, 2023 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, 2023, consisted of the following:

<u>Description</u>	<u>Governmental Funds</u>			<u>Proprietary Funds</u>	
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Activities</u>	<u>Food Service Fund</u>	<u>Total Business-Type Activities</u>
Federal Awards	\$ -	\$ 1,470,938	\$ 1,470,938	\$ 370,178	\$ 370,178
State Awards	1,949,342	19,480	1,968,822	16,817	16,817
County Grants	-	26,403	26,403	-	-
Tuition	126,192	-	126,192	-	-
Other	-	-	-	101,264	101,264
Total	\$ 2,075,534	\$ 1,516,821	\$ 3,592,355	\$ 488,259	\$ 488,259

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 5. Right to Use Assets

The School District has recorded right to use lease assets during the current fiscal year. The assets are right to use assets for leased Chromebooks, desktop computers and copier machines. The right to use lease asset is amortized using the straight-line method over the terms of the related lease. The related lease is discussed in the Leases subsection of Note 8, Long-Term Obligations.

Right to use asset activity for the School District for the year ended June 30, 2023, was as follows:

	(Restated)			
	Balance		Retirements	Balance
	<u>June 30, 2022</u>	<u>Additions</u>	<u>and Transfers</u>	<u>June 30, 2023</u>
Governmental Activities:				
Right to Use Assets:				
Technology equipment	\$ 764,817	\$ 902,032	\$ -	\$ 1,666,849
Total Right to Use Assets	<u>764,817</u>	<u>902,032</u>	<u>-</u>	<u>1,666,849</u>
Less: Accumulated Amortization:				
Technology equipment	(222,225)	(388,457)	-	(610,682)
Total Accumulated Amortization	<u>(222,225)</u>	<u>(388,457)</u>	<u>-</u>	<u>(610,682)</u>
Right to Use Assets, Net	<u>\$ 542,592</u>	<u>\$ 513,575</u>	<u>\$ -</u>	<u>\$ 1,056,167</u>

Note 6. Capital Assets

Capital assets activity for the year ended June 30, 2023 was as follows:

	Balance			Balance
	July 1,		Retirements	June 30,
	<u>2022</u>	<u>Additions</u>	<u>and Transfers</u>	<u>2023</u>
Governmental Activities:				
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	128,720,926	3,723,212	-	132,444,138
Equipment	18,194,206	1,249,420	(606,687)	18,836,939
Total Capital Assets being depreciated	<u>151,055,215</u>	<u>4,972,632</u>	<u>(606,687)</u>	<u>155,421,160</u>
Less: Accumulated Depreciation:				
Land Improvements	(4,140,083)	-	-	(4,140,083)
Buildings and Improvements	(34,608,038)	(2,585,409)	-	(37,193,447)
Equipment	(11,033,417)	(1,325,975)	606,687	(11,752,705)
Total Accumulated Depreciation	<u>(49,781,538)</u>	<u>(3,911,384)</u>	<u>606,687</u>	<u>(53,086,235)</u>
Total Capital Assets being depreciated, net	<u>101,273,677</u>	<u>1,061,248</u>	<u>-</u>	<u>102,334,925</u>
Total Governmental Activities Capital Assets, net	<u>\$ 102,731,877</u>	<u>\$ 1,061,248</u>	<u>\$ -</u>	<u>\$ 103,793,125</u>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 6. Capital Assets (continued)

	Balance July 1, <u>2022</u>	<u>Additions</u>	Retirements and Transfers	Balance June 30, <u>2023</u>
Business-Type Activities:				
Machinery & Equipment	\$ 189,885	\$ 109,206	\$ -	\$ 299,091
	<u>189,885</u>	<u>109,206</u>	<u>-</u>	<u>299,091</u>
Less: Accumulated Depreciation:				
Equipment	(55,915)	(10,901)	-	(66,816)
	<u>(55,915)</u>	<u>(10,901)</u>	<u>-</u>	<u>(66,816)</u>
Total Business-Type Activities Capital Assets, net	\$ 133,970	\$ 98,305	\$ -	\$ 232,275

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

Note 7. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2023 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ -	\$ 293,481
Special Revenue Fund	<u>293,481</u>	<u>-</u>
	<u>\$ 293,481</u>	<u>\$ 293,481</u>

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

A summary of interfund transfers is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 1,412,920
Special Revenue Fund	712,920	-
Capital Projects Fund	<u>700,000</u>	<u>-</u>
	<u>\$ 1,412,920</u>	<u>\$ 1,412,920</u>

The purposes of the interfund transfers were for the local contribution to the preschool education program and the funding of capital projects.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 8. Long-Term Obligations

During the fiscal year-ended June 30, 2023 the following changes occurred in long-term obligations for the governmental and business-type activities:

	(Restated) Balance <u>July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2023</u>	Balance Due Within <u>One Year</u>
Governmental Activities:					
Compensated Absences	\$ 1,288,253	\$ -	\$ 37,776	\$ 1,250,477	\$ -
Leases Payable	552,496	902,032	375,994	1,078,534	387,430
OPEB Liability - Local	1,642,015	361,093	286,690	1,716,418	-
Net Pension Liability	22,268,166	5,875,462	-	28,143,628	-
	<u>\$ 25,750,930</u>	<u>\$ 7,138,587</u>	<u>\$ 700,460</u>	<u>\$ 32,189,057</u>	<u>\$ 387,430</u>

A. Bonds Payable

As of June 30, 2023, the District had no bonds payable outstanding.

B. Leases Payable

On September 28, 2020, the District entered into an agreement as the Lessee for the use of copier machines. An initial lease liability was recorded in the amount of \$206,804. As of June 30, 2023, the value of the lease liability is \$86,456. The District is required to make annual fixed payments in the amount of \$44,592. The interest rate associated with this lease is 3.00%.

On April 29, 2021, the District entered into an agreement as the Lessee for the use of Chromebooks. An initial lease liability was recorded in the amount of \$558,013. As of June 30, 2023, the value of the lease liability is \$287,364. The District is required to make annual fixed payments in the amount of \$148,215. The interest rate associated with this lease is 3.00%.

On July 1 2022, the District entered into an agreement as the Lessee for the use of copier machines. An initial lease liability was recorded in the amount of \$27,898. As of June 30, 2023, the value of the lease liability is \$22,648. The District is required to make annual fixed payments in the amount of \$6,016. The interest rate associated with this lease is 3.00%.

On July 1 2022, the District entered into an agreement as the Lessee for the use of Chromebooks. An initial lease liability was recorded in the amount of \$543,744. As of June 30, 2023, the value of the lease liability is \$413,855. The District is required to make annual fixed payments in the amount of \$144,425. The interest rate associated with this lease is 3.00%.

On July 1 2022, the District entered into an agreement as the Lessee for the use of desktop computers. An initial lease liability was recorded in the amount of \$330,390. As of June 30, 2023, the value of the lease liability is \$268,211. The District is required to make annual fixed payments in the amount of \$71,240. The interest rate associated with this lease is 3.00%.

The principal and interest requirements to maturity are as follows:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 8. Long-Term Obligations (continued)

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 387,430	\$ 27,058	\$ 414,488
2025	399,214	15,274	414,488
2026	215,876	5,804	221,680
2027	76,014	1,241	77,255
	<u>\$ 1,078,534</u>	<u>\$ 49,377</u>	<u>\$ 1,127,911</u>

C. Bonds Authorized but not Issued

As of June 30, 2023, the School District had no bonds authorized but not issued.

Note 9. 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.

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 9. Pension Plans (continued)

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

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 the noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2022, the State's pension contribution was more than the actuarial determined amount.

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

Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources - At June 30, 2023, the School District reported a liability of \$28,143,628 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2022. 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, 2021, to the measurement date of June 30, 2022. 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, 2022. The School District's proportion measured as of June 30, 2022, was 0.18649%, which was a decrease of 0.00148% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School District recognized full accrual pension expense/(benefit) of \$(3,095,939) in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2022 measurement date. At June 30, 2023 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, 2023 (continued)**

Note 9. 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	\$ 203,128	\$ 179,130
Changes of Assumptions	87,198	4,214,215
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,164,839	-
Changes in Proportion and Differences between District Contributions and Proportionate Share of Contributions	402,499	3,106,850
School District Contributions Subsequent to Measurement Date	<u>2,424,282</u>	<u>-</u>
	<u>\$ 4,281,946</u>	<u>\$ 7,500,195</u>

\$2,424,282 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, 2024 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. 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:

Year Ending <u>Dec 31,</u>	<u>Amount</u>
2023	\$ (4,636,141)
2024	(2,361,958)
2025	(1,151,881)
2026	2,512,968
2027	<u>(5,519)</u>
	<u>\$ (5,642,531)</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, 2023 (continued)**

Note 9. Pension Plans (continued)

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

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 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, 2017	-	5.48
June 30, 2018	-	5.63
June 30, 2019	-	5.21
June 30, 2020	-	5.16
June 30, 2021	5.13	-
June 30, 2022		5.04
 Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
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	-
June 30, 2022	5.00	
 Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
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
June 30, 2022	5.04	5.04

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 9. Pension Plans (continued)

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

Actuarial Assumptions – The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following assumptions:

Inflation	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2027	2.85 - 6.55% Based on Years of Service
Thereafter	2.75 - 6.55% 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, 2018 - June 30, 2021

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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

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, 2022) 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, 2022 are summarized in the following table:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 9. 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%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.37%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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, 2022, 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:

	1% Decrease <u>(6.00%)</u>	Current Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
District's Proportionate Share of the Net Pension Liability	<u>\$ 36,462,524</u>	<u>\$ 28,143,628</u>	<u>\$ 21,505,102</u>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 9. Pension Plans (continued)

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

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2023 and 2022:

Balances at June 30, 2023 and June 30, 2022

	<u>6/30/2023</u>	<u>6/30/2022</u>
Actuarial valuation date (including roll forward)	June 30, 2022	June 30, 2021
Collective Deferred Outflows of Resources	\$ 1,660,772,008	\$ 1,164,738,169
Collective Deferred Inflows of Resources	3,236,303,935	8,339,123,762
Collective Net Pension Liability	15,219,184,920	11,972,782,878
District's portion of the Plan's total Net Pension Liability	0.18649%	0.18797%

Special Funding Situation – Under N.J.S.A. 43:15A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, are Chapter 366, P.L. 2001 and Chapter 133, P.L. 2001. The amounts contributed on behalf of the local participating employers under the legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under the legislation 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 related to the legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities’ total proportionate share of the collective net pension liability that is associated with the local participating employer. In addition, each local participating employer must recognize pension expense associated with the employers as well as revenue in an amount equal to the nonemployer contributing entities’ total proportionate share of the collective pension expense associated with the local participating employer.

The State’s proportionate share of the PERS net pension liability associated with the special funding situation is \$-0- as of June 30, 2023. The State’s proportionate share of the contribution associated with the special funding situation was \$59,215 as of June 30, 2023. These are based on measurements as of June 30, 2022.

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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)

Note 9. Pension Plans (continued)

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

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

The following represents the membership tiers for TPAF:

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

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

Contributions - The contribution policy for TPAF is set by *N.J.S.A 18A:66* and requires contributions by active members and contributing employers. 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 2022, the State's pension contribution was more 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, 2023 was \$200,459,753. The School District's proportionate share was \$-0-.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 9. Pension Plans (continued)

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

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. The State's proportionate share of the net pension liability associated with the School District was based on projection of the State's long-term contributions to the pension plan associated with the School District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2022, the State proportionate share of the TPAF net pension liability attributable to the School District was 0.38853%, which was a decrease of 0.01646% from its proportion measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the School District recognized \$5,394,932 in on-behalf pension expense and revenue in the government-wide financial statements, for the State of New Jersey on-behalf TPAF pension contributions. This pension expense and revenue was based on the pension plans June 30, 2022 measurement date.

Actuarial Assumptions – The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 9. Pension Plans (continued)

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

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, 2022) 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.37%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%
	100.00%	

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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, 2023 (continued)**

Note 9. Pension Plans (continued)

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

	1% Decrease <u>(6.00%)</u>	Current Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
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	<u>235,043,320</u>	<u>200,459,753</u>	<u>171,327,443</u>
	<u>\$ 235,043,320</u>	<u>\$ 200,459,753</u>	<u>\$ 171,327,443</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, 2023 and 2022:

Balances at June 30, 2023 and June 30, 2022

	<u>6/30/2023</u>	<u>6/30/2022</u>
Actuarial valuation date (including roll forward)	June 30, 2022	June 30, 2021
Collective Deferred Outflows of Resources	\$ 5,004,259,312	\$ 6,373,530,834
Collective Deferred Inflows of Resources	19,682,774,794	27,363,797,906
Collective Net Pension Liability	51,676,587,303	48,165,991,182
District's portion of the Plan's total Net Pension Liability	0.38853%	0.40499%

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 9. Pension Plans (continued)

C. Defined Contribution Plan (DCRP)

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

Individuals eligible for membership in the DCRP include:

- State or local officials who are elected or appointed on or after July 1, 2007;
- Employees enrolled in the Public Employees' Retirement System (PERS) or Teachers' Pension and Annuity Fund (TPAF) on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits
- 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, 2023, employee contributions totaled \$133,249 and the School District recognized an expense for payments made to the Defined Contribution Retirement program in the amount of \$72,681.

Note 10. 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 10. Other Post-Retirement Benefits (continued)

General Information about the OPEB Plan (continued)

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

The total nonemployer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits 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, 2022, was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. 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: \$ 50,646,462,966

	TPAF/ABP	PERS	PFRS
Salary Increases:	2.75 - 4.25%	2.75 - 6.55%	3.25 - 16.25%
	based on years of service	based on years of service	based on years of service

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 10. Other Post-Retirement Benefits (continued)

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.

Actuarial assumptions used in the July 1, 2021 valuation were based on the results of TPAF, PERS and PFRS experience studies prepared for July 1, 2018 to June 30, 2021.

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 \$266,768,018. The School District’s proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2022, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. 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, 2022, the State proportionate share of the OPEB Obligation attributable to the School District was 0.52673%, which was an increase of 0.00040% from its proportion measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the State of New Jersey recognized an OPEB expense in the amount of \$2,719,550 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, 2022 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 eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increased to 13.44% in fiscal year 2026 and decreased to 4.50% in fiscal year 2033. For HMO the trend is initially -3.54% in fiscal year 2023, increased to 15.19% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreased to a 4.50% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

Discount Rate

The discount rate for June 30, 2022 was 3.54%. 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 10. Other Post-Retirement Benefits (continued)

Sensitivity of Total Nonemployer OPEB Liability to changes in discount rate

The following presents the total nonemployer OPEB liability as of June 30, 2022, calculated using the discount rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2022		
	At 1% Decrease (2.54%)	At Discount Rate (3.54%)	At 1% Increase (4.54%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 313,557,744	\$ 266,768,018	\$ 229,268,392
State of New Jersey's Total Non- employer Liability	\$ 59,529,589,697	\$ 50,646,462,966	\$ 43,527,080,995

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, 2022, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1- percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2022		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 220,500,072	\$ 266,768,018	\$ 327,543,774
State of New Jersey's Total Nonemployer OPEB Liability	\$ 41,862,397,291	\$ 50,646,462,966	\$ 62,184,866,635

* See Healthcare Cost Trend Assumptions for details of rates.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 10. Other Post-Retirement Benefits (continued)

Additional Information

Collective balances of the Local Group at June 30, 2022 are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change in Proportion	\$ -	\$ -
Differences between Expected & Actual Experience	9,042,402,619	(15,462,950,679)
Change in Assumptions	8,765,620,577	(17,237,289,230)
Contributions Made in Fiscal Year Year Ending 2023 After June 30, 2022 Measurement Date **	TBD	-
	<u>\$ 17,808,023,196</u>	<u>\$ (32,700,239,909)</u>

** Employer Contributions made after June 30, 2022 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:

<u>Fiscal Year Ending June 30,</u>	
2023	\$ (2,517,151,602)
2024	(2,517,151,602)
2025	(2,517,151,602)
2026	(2,175,449,761)
2027	(1,243,951,140)
Thereafter	<u>(3,921,361,006)</u>
	<u>\$ (14,892,216,713)</u>

Plan Membership

At June 30, 2021, the Program membership consisted of the following:

	<u>June 30, 2021</u>
Active Plan Members	213,148
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	<u>151,669</u>
	<u>364,817</u>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 10. Other Post-Retirement Benefits (continued)

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2023 (measurement date June 30, 2022) is as follows:

Total OPEB Liability

Service Cost	\$ 2,770,618,025
Interest Cost	1,342,187,139
Difference Between Expected & Actual Experience	1,399,200,736
Change in Benefit Terms	-
Changes of Assumptions	(13,586,368,097)
Contributions: Member	42,650,252
Gross Benefit Payments	<u>(1,329,476,059)</u>
Net Change in Total OPEB Liability	(9,361,188,004)
Total OPEB Liability (Beginning)	<u>60,007,650,970</u>
Total OPEB Liability (Ending)	<u>\$ 50,646,462,966</u>
Total Covered Employee Payroll	\$ 14,753,355,408
Net OPEB Liability as a Percentage of Payroll	343%

Note 11. 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 \$15,588,674, \$3,003,092, \$4,095,107 and \$5,615, respectively.

Note 12. 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:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 12. Risk Management (continued)

<u>Fiscal Year</u>	<u>School District Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2022-2023	\$ -	\$ 256,759	\$ 351,146
2021-2022	-	379	607,905
2020-2021	358,923	127,498	608,284

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 13. 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, 2023 may be impaired. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying combined financial statements for such contingencies.

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

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

Note 14. 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

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 15. 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, 2023, the liability for compensated absences reported on the government-wide Statement of Net Position was \$1,250,477.

Note 16. Tax Abatements

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

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

Note 17. 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 plus Medicare Part B Premium reimbursements for a grandfathered group only
- 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.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 17. Post-Retirement Health Benefits – Local District (continued)

Basis of Valuation

This valuation has been conducted as of June 30, 2023 based upon June 30, 2023 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 30 are eligible to retire as of the valuation date. The average age of the active population is 58 and the average age of the retiree population is 62.

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, 2022 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, 2022 report from Aon Consultants.

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

<i>Mortality</i>	<i>June 30, 2022 - RP 2000 Combined Healthy Male Mortality Rates Set Forward One Year and Adjusted for Generational Improvement June 30, 2023 - PUB 2010 "General" classification headcount weighted mortality with generational improvement using Scale MP-2022</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>3.54% Based on the Bond Buyer 20 Index June 30, 2022 3.65% Based on the Bond Buyer 20 Index June 30, 2023</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 - 5.51% in 2023, reducing by 0.2% per annum, leveling at 4.50% per annum in 2026 Drug - 6.00% in 2023, 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>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 17. Post-Retirement Health Benefits – Local District (continued)

- Attribution period – The attribution period begins with the date of hire and ends with full benefits eligibility date.
- Per capita cost methods – The valuation reflects per capita net premium costs based on actual 2022-23 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 (58) 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. 2023 covered salaries were \$3.058 million.

Results of Valuation

Total OPEB Liability and Net OPEB Liability

The components of the net OPEB liability of the plan as of June 30, 2023, are as follows:

Total OPEB Liability	\$ 1,716,618
Plan Fiduciary Net Position	-
Net OPEB Liability	\$ 1,716,618
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 3.65%, 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 (2.65%) or 1-percentage-point higher (4.65%) than the current rate:

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 17. Post-Retirement Health Benefits – Local District (continued)

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Net OPEB Liability	\$ 2,068,612	\$ 1,716,618	\$ 1,442,055

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	\$ 1,439,334	\$ 1,716,618	\$ 2,065,370

Summary of Deferred Outflows and Inflows to OPEB Expense

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 394,223	\$ -
Change of Assumptions	<u>472,091</u>	<u>-</u>
Total	<u>\$ 866,314</u>	<u>\$ -</u>

Amounts Reported as Deferred Outflows and Inflows Related to OPEB Expense

Year Ending <u>June 30</u>	<u>Amount</u>
2024	\$ 110,739
2025	110,739
2026	110,739
2027	110,739
2028	110,739
Thereafter	<u>312,619</u>
	<u>\$ 866,314</u>

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 18. 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, 2023 was \$4,944,609.

Note 19. Fund Balances

General Fund – Of the \$37,813,642 General Fund fund balance at June 30, 2023, \$9,000,731 has been restricted for the Capital Reserve Account; \$4,492,745 has been restricted for the Maintenance Reserve Account; \$11,154,521 has been restricted for the Impact Aid Reserve Account; \$513,360 has been restricted for Emergency Reserve; \$351,146 has been restricted for Unemployment Compensation Reserve; \$4,944,609 has been restricted for current year Excess Surplus; \$3,820,940 has been restricted for Excess Surplus Designated for Subsequent Years' Expenditures; \$1,773,912 has been assigned to other purposes; \$3,347,685 has been assigned for Designated for Subsequent Year's Expenditures; and (\$1,586,007) has been unassigned.

Special Revenue Fund – Of the (\$366,208) Special Revenue Fund fund balance at June 30, 2023, \$354,938 is restricted for Student Activities and (\$721,146) has been unassigned.

Capital Projects Fund – Of the \$2,129,477 Capital Projects Fund fund balance at June 30, 2023, \$842,875 is restricted for future capital projects approved by the School District and \$1,286,602 has been assigned to other purposes.

Note 20. Deficit Fund Balances

The School District has a deficit fund balance of \$1,586,007 in the General Fund and \$721,146 in the Special Revenue Fund as of June 30, 2023 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 \$1,586,007 and \$721,146 are less than or equal to the last two state aid payments.

PEMBERTON TOWNSHIP SCHOOL DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023 (continued)**

Note 21. Deficit in Net Position

Unrestricted Net Position – The School District governmental activities had a deficit in unrestricted net position in the amount of \$31,808,061 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, 2023. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

Note 22. Prior Period Restatement

During the year ended June 30, 2023 the District completed a review of its right to use assets and capital leases for accrual and disclosure in the financial statements. The District adjusted its beginning balances to reflect changes to its Net Position in the Governmental Activities. The beginning balances as of July 1, 2022 were adjusted as follows:

Prior Period Adjustment to Net Position

Balance, July 1, 2022, prior to Adjustment	\$ 94,229,514
Add:	
Right to Use Assets, Net	542,592
Less:	
Leases Payable	<u>(552,496)</u>
Balance, July 1, 2022, Restated	<u>\$ 94,219,610</u>

Note 23. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2023 and March 20, 2024, the date that the financial statements were available for issuance, for possible disclosure and recognition in the financial statements, and no items other than the below have come to the attention of the School District that would require disclosure.

Issuance of Leases – On August 1, 2023, the District leased right to use assets (Chromebooks) in the amount of \$476,157. The lease carries an interest rate of 3.00% and matures on August 30, 2027.

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REQUIRED SUPPLEMENTARY INFORMATION - PART II

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C. Budgetary Comparison Schedules

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Revenues:					
Local Sources:					
Local Tax Levy	\$ 20,252,825	\$ -	\$20,252,825	\$ 20,252,825	\$ -
Tuition	200,000	-	200,000	96,167	(103,833)
Interest Earned on Maintenance Reserve	250	-	250	142,950	142,700
Interest Earned on Emergency Reserve	250	-	250	13,360	13,110
Interest Earned on Capital Reserve	250	-	250	238,410	238,160
Miscellaneous	289,000	-	289,000	1,368,198	1,079,198
Total Local Sources	20,742,575	-	20,742,575	22,111,910	1,369,335
State Sources:					
Categorical Special Education Aid	3,488,912	-	3,488,912	3,488,912	-
Equalization Aid	44,069,667	-	44,069,667	44,069,667	-
Categorical Security Aid	1,398,487	-	1,398,487	1,398,487	-
Adjustment Aid	14,505,772	-	14,505,772	14,505,772	-
Categorical Transportation Aid	2,481,707	-	2,481,707	2,481,707	-
School Choice Aid	84,071	-	84,071	84,071	-
State Military Impact Aid	4,270,250	-	4,270,250	4,270,250	-
Extraordinary Aid	340,000	-	340,000	757,791	417,791
Nonpublic Transportation Aid	-	-	-	20,904	20,904
Maintenance of Equity Aid	-	-	-	758,461	758,461
Stabilization Aid	-	706,050	706,050	920,627	214,577
Homeless Tuition Aid	-	-	-	30,043	30,043
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	4,095,107	4,095,107
Normal Pension Contributions	-	-	-	15,588,674	15,588,674
Long-Term Disability Insurance	-	-	-	5,615	5,615
Reimbursed TPAF Social Security Contributions	-	-	-	3,003,092	3,003,092
Total State Sources	70,638,866	706,050	71,344,916	95,479,180	24,134,264
Federal Sources:					
Impact Aid	1,600,000	-	1,600,000	2,513,671	913,671
Medicaid Reimbursement	221,957	-	221,957	401,794	179,837
Medicaid Reimbursement - FFCRA/SEMI	-	-	-	36,012	36,012
Total Federal Services	1,821,957	-	1,821,957	2,951,477	1,129,520
Total Revenues	93,203,398	706,050	93,909,448	120,542,567	26,633,119
Expenditures:					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	1,628,800	(7,456)	1,621,344	1,380,447	240,897
Grades 1 - 5	9,786,401	(296,804)	9,489,597	8,663,828	825,769
Grades 6 - 8	6,200,415	(19,934)	6,180,481	5,309,229	871,252
Grades 9 - 12	6,047,824	(106,627)	5,941,197	5,941,185	12
Unused Vacation Pmt to Term./Ret. Employees	-	14,104	14,104	14,104	-
Regular Programs - Home Instruction:					
Salaries of Teachers	94,000	67,216	161,216	161,216	-
Purchased Professional/Educational Services	35,000	(10,111)	24,889	20,514	4,375
Other Purchased Services	7,000	-	7,000	3,004	3,996
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	110,426	44,980	155,406	155,406	-
Purchased Professional/Educational Services	538,106	(271,806)	266,300	190,900	75,400
Purchased Technical Services	80,852	51,854	132,706	112,465	20,241
Other Purchased Services	102,379	117,771	220,150	180,672	39,478
General Supplies	986,470	(151,117)	835,353	686,248	149,105
Textbooks	167,337	(102,736)	64,601	42,342	22,259
Other Objects	59,861	1,400	61,261	46,084	15,177

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023				POSITIVE/ (NEGATIVE)
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	FINAL TO ACTUAL
Total Regular Programs - Instruction	25,844,871	(669,266)	25,175,605	22,907,644	2,267,961
Learning and/or Language Disabilities:					
Salaries of Teachers	227,959	(75,062)	152,897	122,914	29,983
Other Salaries for Instruction	162,695	2,064	164,759	94,556	70,203
Purchased Professional/ Educational Services	346	-	346	-	346
Other Purchased Services	5,618	-	5,618	4,511	1,107
General Supplies	14,605	(907)	13,698	1,934	11,764
	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities	413,223	(75,905)	337,318	223,915	113,403
Multiple Disabilities:					
Salaries of Teachers	1,082,396	196,946	1,279,342	1,063,223	216,119
Other Salaries for Instruction	969,914	54,354	1,024,268	913,274	110,994
Other Purchased Services	5,887	1,000	6,887	490	6,397
General Supplies	21,978	125	22,103	8,264	13,839
Textbooks	6,150	(3,000)	3,150	-	3,150
Total Multiple Disabilities	2,086,325	249,425	2,335,750	1,985,251	350,499
Resource Room:					
Salaries of Teachers	5,622,585	(134,618)	5,487,967	5,120,763	367,204
Other Salaries for Instruction	723,953	24,992	748,945	594,913	154,032
Purchased Professional Services	10,510	(4,302)	6,208	3,094	3,114
Other Purchased Services	8,845	1,400	10,245	5,264	4,981
General Supplies	24,556	(1,195)	23,361	9,350	14,011
Textbooks	4,955	616	5,571	5,571	-
Total Resource Room	6,395,404	(113,107)	6,282,297	5,738,955	543,342
Preschool Disabilities - Full Time:					
Salaries of Teachers	178,163	88,966	267,129	264,138	2,991
Other Salaries for Instruction	213,629	48,382	262,011	261,597	414
Other Purchased Services	1,220	-	1,220	-	1,220
General Supplies	7,980	-	7,980	5,399	2,581
Total Preschool Handicapped - Full Time	400,992	137,348	538,340	531,134	7,206
Home Instruction:					
Salaries of Teachers	90,000	(25,135)	64,865	-	64,865
Total Home Instruction	90,000	(25,135)	64,865	-	64,865
Total Special Education	9,385,944	172,626	9,558,570	8,479,255	1,079,315
Basic Skills/Remedial:					
Salaries of Teachers	964,629	180,010	1,144,639	1,016,507	128,132
Other Salaries for Instruction	92,327	21,509	113,836	58,653	55,183
Total Basic Skills/Remedial	1,056,956	201,519	1,258,475	1,075,160	183,315
Bilingual Education:					
Salaries of Teachers	159,551	-	159,551	143,224	16,327
Total Bilingual Education	159,551	-	159,551	143,224	16,327

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School Sponsored Cocurricular Activities:					
Salaries	310,644	218,245	528,889	482,654	46,235
Purchased Services	10,650	-	10,650	9,337	1,313
Total School Sponsored Cocurricular Activities	321,294	218,245	539,539	491,991	47,548
School Sponsored Athletics - Instruction:					
Salaries	292,090	(26,000)	266,090	256,767	9,323
Purchased Services	109,275	3,328	112,603	112,603	-
Supplies and Materials	95,854	3,220	99,074	90,376	8,698
Total School Sponsored Athletics - Instruction	497,219	(19,452)	477,767	459,746	18,021
Before/After School Programs:					
Salaries	202,318	(86,571)	115,747	3,514	112,233
Other Salaries for Instruction	1,000	-	1,000	-	1,000
Total Before/After School Programs	203,318	(86,571)	116,747	3,514	113,233
Total - Instruction	37,469,153	(182,899)	37,286,254	33,560,534	3,725,720
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - State Regular	58,300	(12,709)	45,591	28,155	17,436
Tuition to Other LEA's - State Special	-	41,901	41,901	41,901	-
Tuition to County Vocational School District - Regular	823,217	(138,862)	684,355	684,355	-
Tuition to County Vocational School District - Special	51,222	(10,053)	41,169	41,169	-
Tuition to CSSD & Regional Day School	1,622,709	91,981	1,714,690	1,714,687	3
Tuition to Private Schools for the Handicapped - State	777,153	316,233	1,093,386	1,093,386	-
Tuition to Private Schools for the Handicapped - Out of State	-	124,035	124,035	86,506	37,529
Tuition - State Facilities	80,540	-	80,540	80,540	-
Tuition - Other	261,078	(45,579)	215,499	208,854	6,645
Total Undistributed Expenditures - Instruction	3,674,219	366,947	4,041,166	3,979,553	61,613
Attendance & Social Work Services:					
Salaries	126,759	17,472	144,231	143,559	672
Total Attendance & Social Work Services	126,759	17,472	144,231	143,559	672
Health Services:					
Salaries	1,022,243	145,824	1,168,067	1,056,201	111,866
Purchased Professional & Technical Services	7,950	2,510	10,460	8,252	2,208
Other Purchased Services	513,650	(36,713)	476,937	384,034	92,903
Supplies and Materials	74,264	(33,754)	40,510	22,756	17,754
Total Health Services	1,618,107	77,867	1,695,974	1,471,243	224,731

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Other Support Services - Students - Related Services:					
Salaries	754,437	(37,136)	717,301	715,446	1,855
Purchased Technical Services	156,000	(16,100)	139,900	74,761	65,139
Supplies and Materials	8,000	-	8,000	4,005	3,995
Total Other Support Services - Students - Related - Services	918,437	(53,236)	865,201	794,212	70,989
Other Support Services - Students - Extra Services:					
Purchased Professional/Educational Services	1,486,234	(46,064)	1,440,170	1,438,206	1,964
Total Other Support Services - Students - Extra Services	1,486,234	(46,064)	1,440,170	1,438,206	1,964
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	1,544,796	100,293	1,645,089	1,627,464	17,625
Salaries of Secretarial & Clerical Assistants	1,000	-	1,000	484	516
Purchased Professional/Educational Services	50,358	(15,856)	34,502	27,887	6,615
Purchased Technical Services	750	-	750	-	750
Other Purchased Services	2,825	-	2,825	2,065	760
Supplies and Materials	18,984	(5,983)	13,001	8,809	4,192
Total Other Support Services - Students - Regular	1,618,713	78,454	1,697,167	1,666,709	30,458
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	2,535,432	-	2,535,432	2,463,237	72,195
Salaries of Secretarial & Clerical Assistants	445,730	-	445,730	430,914	14,816
Travel	20,000	-	20,000	7,631	12,369
Miscellaneous Purchased Services	74,009	(36,938)	37,071	34,568	2,503
Total Other Support Services - Students - Special - Services	3,075,171	(36,938)	3,038,233	2,936,350	101,883
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	952,455	3	952,458	952,457	1
Salaries of Other Professional Staff	180,248	(25,851)	154,397	77,995	76,402
Salaries of Secretarial & Clerical Assistants	101,420	8,190	109,610	109,610	-
Salaries of Facilitators, Math & Literacy	153,119	13,225	166,344	166,344	-
Unused Vacation Pmt to Term./Ret. Employees	-	3,159	3,159	3,159	-
Purchased Professional/Educational Services	335,200	(3,874)	331,326	323,022	8,304
Other Purchased Services	62,995	(38,159)	24,836	5,325	19,511
Supplies and Materials	54,429	3,456	57,885	46,552	11,333
Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,839,866	(39,851)	1,800,015	1,684,464	115,551
Educational Media Services/School Library:					
Salaries	1,075,952	(107,759)	968,193	919,693	48,500
Salaries of Technology Coordinators	95,640	14,040	109,680	109,680	-
Purchased Professional&Technical Services	172,611	164,484	337,095	217,850	119,245
Other Purchased Services	41,296	1,791	43,087	28,605	14,482
Supplies and Materials	759,961	(104,651)	655,310	531,285	124,025
Total Educational Media Services/ School Library	2,145,460	(32,095)	2,113,365	1,807,113	306,252

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Instructional Staff Training Services:					
Purchased Professional/Educational Services	3,000	(3,000)	-	-	-
Total Instructional Staff Training Services	3,000	(3,000)	-	-	-
Support Services General Administration:					
Salaries	270,099	-	270,099	270,099	-
Legal Services	75,000	69,795	144,795	144,795	-
Audit Fees	47,620	32,399	80,019	67,685	12,334
Other Purchased Professional Services	99,735	(25,517)	74,218	60,073	14,145
Telephone/Communications	371,086	(94,043)	277,043	277,043	-
BOE Other Purchased Services	6,000	2,100	8,100	4,414	3,686
Other Purchased Services	206,767	21,898	228,665	223,968	4,697
General Supplies	2,750	(190)	2,560	1,634	926
Judgments Against School District	26,950	3,307	30,257	30,056	201
Miscellaneous Expenditures	-	3,000	3,000	2,843	157
BOE Membership Dues & Fees	25,985	(555)	25,430	25,397	33
Total Support Services General Administration	1,131,992	12,194	1,144,186	1,108,007	36,179
Support Services School Administration:					
Salaries of Principals&Assistant Principals	1,911,786	153,094	2,064,880	1,902,595	162,285
Salaries of Secretarial & Clerical Assistants	935,995	55,619	991,614	966,898	24,716
Other Salaries	347,265	(18,039)	329,226	168,933	160,293
Other Purchased Services	7,394	-	7,394	1,202	6,192
Supplies and Materials	41,633	22,635	64,268	43,379	20,889
Total Support Services School Administration	3,244,073	254,614	3,498,687	3,107,894	390,793
Central Services:					
Salaries	944,282	(858)	943,424	939,526	3,898
Unused Vacation Pay to Term./Retired Staff	-	76,006	76,006	75,396	610
Purchased Professional Services	44,613	(1,893)	42,720	42,720	-
Purchased Technical Services	106,987	23,668	130,655	130,654	1
Other Purchased Services	11,650	7,065	18,715	17,010	1,705
Supplies and Materials	56,836	(24,365)	32,471	18,334	14,137
Expenditures	50,995	16,122	67,117	63,451	3,666
Total Central Services	1,215,363	95,745	1,311,108	1,287,091	24,017
Administrative Information Technology:					
Salaries	492,669	42,685	535,354	535,354	-
Purchased Technical Services	283,100	59,193	342,293	169,692	172,601
Total Administrative Information Technology	775,769	101,878	877,647	705,046	172,601
Allowable Maintenance for School Facilities:					
Salaries	-	18,633	18,633	18,633	-
Cleaning, Repair & Maintenance Services	837,000	100,458	937,458	732,384	205,074
General Supplies	719,327	(521,003)	198,324	198,324	-
Total Allowable Maintenance for School Facilities	1,556,327	(401,912)	1,154,415	949,341	205,074

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Custodial Services:					
Salaries	2,959,274	(287,352)	2,671,922	2,630,569	41,353
Unused Vacation Pay to Term./Retired Staff	-	28,724	28,724	28,724	-
Purchased Professional&Technical Services	273,401	12,999	286,400	275,867	10,533
Cleaning, Repair & Maintenance Services	634,090	357,195	991,285	827,957	163,328
Other Purchased Property Services	114,000	2,495	116,495	115,803	692
Insurance	879,561	61,151	940,712	940,712	-
Miscellaneous Purchased Services	3,500	-	3,500	3,000	500
General Supplies	346,700	174,226	520,926	437,663	83,263
Energy (Electricity)	319,000	116,295	435,295	435,295	-
Energy (Gas)	775,000	320,194	1,095,194	1,095,194	-
Other Objects	20,300	-	20,300	19,209	1,091
Total Custodial Services	6,324,826	785,927	7,110,753	6,809,993	300,760
Care & Upkeep of Grounds:					
Salaries	117,092	-	117,092	107,576	9,516
Purchased Professional and Technical Services	79,500	9,360	88,860	59,186	29,674
General Supplies	86,600	(21,153)	65,447	46,471	18,976
Total Care and Upkeep of Grounds	283,192	(11,793)	271,399	213,233	58,166
Security:					
Salaries	1,143,832	146,747	1,290,579	1,259,532	31,047
Purchased Professional&Technical Services	2,000	23,671	25,671	9,393	16,278
Other Purchased Services	-	5,975	5,975	-	5,975
General Supplies	4,000	109,499	113,499	104,241	9,258
Total Security	1,149,832	285,892	1,435,724	1,373,166	62,558
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home & School) - Regular	2,031,176	358,807	2,389,983	2,389,983	-
Salaries for Pupil Transportation (Between Home & School) - Special Education	822,665	(42,654)	780,011	769,313	10,698
Other Purchased Prof and Technical Serv.	96,640	2,032	98,672	97,772	900
Cleaning, Repair & Maintenance Services	81,556	10,889	92,445	92,445	-
Contracted Services (Aid in Lieu of Payments) - Nonpublic Schools	60,000	12,041	72,041	72,041	-
Contracted Services (Between Home & School) Vendors	863,658	95,143	958,801	943,616	15,185
Contract Service (Other than Between Home & School)- Vendors	1,000	-	1,000	50	950
Miscellaneous Purchased Services - Transportation	156,238	61,000	217,238	211,907	5,331
Supplies and Materials	783,727	(109,970)	673,757	672,536	1,221
Miscellaneous Expenditures	1,500	-	1,500	268	1,232
Total Student Transportation Services	4,898,160	393,346	5,291,506	5,255,989	35,517
Unallocated Benefits Employee Benefits:					
Social Security	1,600,000	(44,916)	1,555,084	1,362,441	192,643
PERS Contributions	2,150,000	201,705	2,351,705	2,351,705	-
DCRP Contributions	70,000	3,000	73,000	72,681	319
Unemployment Compensation	-	310,323	310,323	310,081	242
Workmen's Compensation	833,648	(140,116)	693,532	680,023	13,509
Health Benefits	15,254,327	(1,636,146)	13,618,181	13,403,542	214,639
Tuition Reimbursements	100,000	179	100,179	100,179	-
Medical Waivers	101,500	(55,000)	46,500	33,667	12,833
Unused Vacation Pay to Term./Retired Staff	270,000	328,816	598,816	598,815	1
Total Unallocated Benefits - Employee Benefits	20,379,475	(1,032,155)	19,347,320	18,913,134	434,186

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Nonbudgeted:					
On-Behalf TPAF:					
Post-Retirement Medical Contributions	-	-	-	4,095,107	(4,095,107)
Normal Pension Contributions	-	-	-	15,588,674	(15,588,674)
Long-Term Disability Insurance	-	-	-	5,615	(5,615)
Reimbursed TPAF Social Security Contributions	-	-	-	3,003,092	(3,003,092)
Total Undistributed Expenditures	57,464,975	813,292	58,278,267	78,336,791	(20,058,524)
Total Expenditures - Current Expense	94,934,128	630,393	95,564,521	111,897,325	(16,332,804)
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	7,611	48,647	56,258	38,794	17,464
Grades 6 - 8	5,000	16,734	21,734	16,734	5,000
Grades 9 - 12	27,000	8,300	35,300	5,441	29,859
Multiple Disabilities	3,400	-	3,400	-	3,400
School Sponsored & Other Instructional	-	22,487	22,487	22,487	-
Undistributed Expenditures:					
Improvement of Instruction Services/ Other Support Services-Instruction Staff	-	101,836	101,836	101,835	1
Support Services - Child Study Teams	-	12,577	12,577	12,577	-
Support Services - Instructional Staff	3,500	21,938	25,438	25,438	-
Central Services	-	2,112	2,112	2,112	-
Administrative Information Technology	2,500	141,937	144,437	112,969	31,468
Custodial Services	27,000	18,996	45,996	45,678	318
Care and Upkeep of Grounds	-	156,285	156,285	156,093	192
Security	-	86,338	86,338	86,338	-
Student Transportation:					
School Bus - Regular	-	643,000	643,000	-	643,000
Total Equipment	76,761	1,281,187	1,357,948	626,496	731,452
Facilities Acquisition & Construction Services:					
Construction Services	-	5,050	5,050	5,050	-
Other Purchased Prof. and Tech. Services	120,000	(22,427)	97,573	71,690	25,883
Architectural/Engineering Services	120,000	873,662	993,662	619,104	374,558
Total Facilities Acquisition & Construction Services	240,000	856,285	1,096,285	695,844	400,441
Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	902,032	(902,032)
Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	902,032	(902,032)
Total Capital Outlay	316,761	2,137,472	2,454,233	2,224,372	229,861
Transfer of Funds to Charter Schools	9,589	-	9,589	-	9,589
Total Expenditures	95,260,478	2,767,865	98,028,343	114,121,697	(16,093,354)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources(Uses)	(2,057,080)	(2,061,815)	(4,118,895)	6,420,870	10,539,765

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Financing Sources/(Uses):					
Operating Transfer Out - Capital Projects	(700,000)	-	(700,000)	(700,000)	-
Operating Transfer Out - Special Revenue	(712,920)	-	(712,920)	(712,920)	-
Lease Proceeds - Nonbudgeted	-	-	-	902,032	902,032
Operating Transfer In-Contribution to Whole School Reform	-	54,082,837	54,082,837	49,592,775	(4,490,062)
Operating Transfer Out - Contribution to Whole School Reform	-	(54,082,837)	(54,082,837)	(49,592,775)	4,490,062
Total Other Financing Sources/(Uses)	(1,412,920)	-	(1,412,920)	(510,888)	902,032
Excess/(Deficiency) of Revenues Over/(Under)					
Expenditures	(3,470,000)	(2,061,815)	(5,531,815)	5,909,982	11,441,797
Fund Balances, July 1	38,743,873	-	38,743,873	38,743,873	-
Fund Balances, June 30	\$ 35,273,873	\$ (2,061,815)	\$ 33,212,058	\$ 44,653,855	\$ 11,441,797

RECAPITULATION OF BUDGET TRANSFERS:

Prior Year Reserve for Encumbrances	<u>\$ 2,061,815</u>
	<u>\$ 2,061,815</u>

RECAPITULATION OF FUND BALANCE:

Restricted Fund Balance:	
Maintenance Reserve	\$ 4,492,745
Capital Reserve	9,000,731
Excess Surplus	4,944,609
Excess Surplus - Designated for Subsequent Year's Expenditures	3,820,940
Impact Aid Reserve	11,154,521
Emergency Reserve	513,360
Unemployment Compensation	351,146
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	3,347,685
Year-End Encumbrances	1,773,912
Unassigned Fund Balance	<u>5,254,206</u>
Subtotal	<u>44,653,855</u>
Reconciliation to Governmental Funds Statements (GAAP):	
Last Two State Aid Payments Not Recognized on GAAP Basis	<u>(6,840,213)</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 37,813,642</u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues:												
Local Sources:												
Local Tax Levy	\$ 20,252,825	\$ -	\$ 20,252,825	\$ -	\$ -	\$ 20,252,825	\$ 20,252,825	\$ -	\$ 20,252,825	\$ 20,252,825	\$ -	\$ 20,252,825
Tuition	200,000	-	200,000	-	-	200,000	200,000	-	200,000	96,167	-	96,167
Interest Earned on Maintenance Reserve	250	-	250	-	-	250	250	-	250	142,950	-	142,950
Interest Earned on Emergency Reserve	250	-	250	-	-	250	250	-	250	13,360	-	13,360
Interest Earned on Capital Reserve	250	-	250	-	-	250	250	-	250	238,410	-	238,410
Miscellaneous	289,000	-	289,000	-	-	289,000	289,000	-	289,000	1,368,198	-	1,368,198
Total Local Sources	20,742,575	-	20,742,575	-	-	20,742,575	20,742,575	-	20,742,575	22,111,910	-	22,111,910
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	44,069,667	-	44,069,667	-	-	44,069,667	44,069,667	-	44,069,667	44,069,667	-	44,069,667
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	14,505,772	-	14,505,772	-	-	14,505,772	14,505,772	-	14,505,772	14,505,772	-	14,505,772
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	84,071	-	84,071	-	-	84,071	84,071	-	84,071	84,071	-	84,071
State Military Impact Aid	4,270,250	-	4,270,250	-	-	4,270,250	4,270,250	-	4,270,250	4,270,250	-	4,270,250
Extraordinary Aid	340,000	-	340,000	-	-	340,000	340,000	-	340,000	757,791	-	757,791
Nonpublic Transportation Aid	-	-	-	-	-	-	-	-	-	20,904	-	20,904
Maintenance of Equity Aid	-	-	-	-	-	-	-	-	-	758,461	-	758,461
Stabilization Aid	-	-	-	706,050	-	706,050	706,050	-	706,050	920,627	-	920,627
Homeless Tuition Aid	-	-	-	-	-	-	-	-	-	30,043	-	30,043
Nonbudgeted:												
On-Behalf TPAF:												
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615
Reimbursed TPAF Soc. Sec. Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092
Total State Sources	70,638,866	-	70,638,866	706,050	-	706,050	71,344,916	-	71,344,916	95,479,180	-	95,479,180
Federal Sources:												
PL 81-874 Impact Aid	1,600,000	-	1,600,000	-	-	1,600,000	1,600,000	-	1,600,000	2,513,671	-	2,513,671
Medicaid Reimbursement	221,957	-	221,957	-	-	221,957	221,957	-	221,957	401,794	-	401,794
Medicaid Reimbursement - FFCRA/SEMI	-	-	-	-	-	-	-	-	-	36,012	-	36,012
Total Federal Sources	1,821,957	-	1,821,957	-	-	1,821,957	1,821,957	-	1,821,957	2,951,477	-	2,951,477
Total Revenues	\$ 93,203,398	\$ -	\$ 93,203,398	\$ 706,050	\$ -	\$ 706,050	\$ 93,909,448	\$ -	\$ 93,909,448	\$ 120,542,567	\$ -	\$ 120,542,567

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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
Expenditures:												
Current Expense:												
Instruction - Regular Programs:												
Salaries of Teachers:												
Preschool/Kindergarten	\$ 34,341	\$ 1,594,459	\$ 1,628,800	\$ -	\$ (7,456)	\$ (7,456)	\$ 34,341	\$ 1,587,003	\$ 1,621,344	\$ 32,107	\$ 1,348,340	\$ 1,380,447
Grades 1 - 5	257,593	9,528,808	9,786,401	147,362	(444,166)	(296,804)	404,955	9,084,642	9,489,597	393,083	8,270,745	8,663,828
Grades 6 - 8	97,500	6,102,915	6,200,415	83,363	(103,297)	(19,934)	180,863	5,999,618	6,180,481	167,532	5,141,697	5,309,229
Grades 9 - 12	136,650	5,911,174	6,047,824	23,421	(130,048)	(106,627)	160,071	5,781,126	5,941,197	160,071	5,781,114	5,941,185
Unused Vacation Pmt to Term./Ret. Employee:	-	-	-	14,104	-	14,104	14,104	-	14,104	14,104	-	14,104
Regular Programs - Home Instruction:												
Salaries of Teachers	94,000	-	94,000	67,216	-	67,216	161,216	-	161,216	161,216	-	161,216
Purchased Professional/Educational Services	35,000	-	35,000	(10,111)	-	(10,111)	24,889	-	24,889	20,514	-	20,514
Other Purchased Services	7,000	-	7,000	-	-	-	7,000	-	7,000	3,004	-	3,004
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction	16,195	94,231	110,426	32,334	12,646	44,980	48,529	106,877	155,406	48,529	106,877	155,406
Purchased Professional/Educational Services	459,598	78,508	538,106	(255,131)	(16,675)	(271,806)	204,467	61,833	266,300	148,641	42,259	190,900
Purchased Technical Services	80,852	-	80,852	51,854	-	51,854	132,706	-	132,706	112,465	-	112,465
Other Purchased Services	39,400	62,979	102,379	(1,900)	119,671	117,771	37,500	182,650	220,150	11,584	169,088	180,672
General Supplies	228,226	738,244	966,470	(59,277)	(91,840)	(151,117)	168,949	666,404	835,353	132,158	554,090	686,248
Textbooks	104,629	62,708	167,337	(65,500)	(37,236)	(102,736)	39,129	25,472	64,601	30,519	11,823	42,342
Other Objects	-	59,861	59,861	-	1,400	1,400	-	61,261	61,261	-	46,084	46,084
Total Regular Programs - Instruction	1,590,984	24,253,887	25,844,871	27,735	(697,001)	(669,266)	1,618,719	23,556,886	25,175,605	1,435,527	21,472,117	22,907,644
Learning and/or Language Disabilities:												
Salaries of Teachers	55,026	172,933	227,959	(43,062)	(32,000)	(75,062)	11,964	140,933	152,897	1,619	121,295	122,914
Other Salaries for Instruction	42,734	119,961	162,695	-	2,064	2,064	42,734	122,025	164,759	1,828	92,728	94,556
Other Purchased Services	750	4,868	5,618	-	-	-	750	4,868	5,618	-	4,511	4,511
Total Learning and/or Language Disabilities	98,510	314,713	413,223	(43,062)	(32,843)	(75,905)	55,448	281,870	337,318	3,447	220,468	223,915
Multiple Disabilities:												
Salaries of Teachers	31,581	1,050,815	1,082,396	15,053	181,893	196,946	46,634	1,232,708	1,279,342	33,667	1,029,556	1,063,223
Other Salaries for Instruction	29,408	940,506	969,914	35,894	18,460	54,354	65,302	958,966	1,024,268	65,205	848,069	913,274
Other Purchased Services	1,000	4,887	5,887	-	1,000	1,000	1,000	5,887	6,887	-	490	490
Total Multiple Disabilities	61,989	2,024,336	2,086,325	50,947	198,478	249,425	112,936	2,222,814	2,335,750	98,872	1,886,379	1,983,251
Resource Room:												
Salaries of Teachers	74,182	5,548,403	5,622,585	-	(134,618)	(134,618)	74,182	5,413,785	5,487,967	55,114	5,065,649	5,120,763
Other Salaries for Instruction	15,163	708,790	723,953	-	24,992	24,992	15,163	733,782	748,945	7,741	587,172	594,913
Other Purchased Services	3,000	5,845	8,845	-	1,400	1,400	3,000	7,245	10,245	803	4,461	5,264
Total Resource Room	92,345	6,303,059	6,395,404	-	(113,107)	(113,107)	92,345	6,189,952	6,282,297	63,658	5,675,297	5,738,955
Preschool Disabilities - Full Time:												
Salaries of Teachers	9,815	168,348	178,163	7,819	81,147	88,966	17,634	249,495	267,129	14,643	249,495	264,138
Other Salaries for Instruction	7,752	205,877	213,629	8,031	40,351	48,382	15,783	246,228	262,011	15,369	246,228	261,597
Other Purchased Services	1,220	-	1,220	-	-	-	1,220	-	1,220	-	-	-
General Supplies	7,980	-	7,980	-	-	-	7,980	-	7,980	-	-	-
Total Preschool Handicapped - Full Time	26,767	374,225	400,992	15,850	121,498	137,348	42,617	495,723	538,340	35,411	495,723	531,134

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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
Home Instruction :	90,000	-	90,000	(25,135)	-	(25,135)	64,865	-	64,865	-	-	-
Salaries of Teachers	90,000	-	90,000	(25,135)	-	(25,135)	64,865	-	64,865	-	-	-
Total Home Instruction	369,611	9,016,333	9,385,944	(1,400)	174,026	172,626	368,211	9,190,359	9,558,570	201,388	8,277,867	8,479,255
Total Special Education												
Basic Skills/Remedial:	-	964,629	964,629	2,000	178,010	180,010	2,000	1,142,639	1,144,639	1,895	1,014,612	1,016,507
Salaries of Teachers	10,000	82,327	92,327	-	21,509	21,509	10,000	103,836	113,836	130	58,523	58,653
Other Salaries for Instruction	10,000	1,046,956	1,056,956	2,000	199,519	201,519	12,000	1,246,475	1,258,475	2,025	1,073,135	1,075,160
Total Basic Skills/Remedial	10,650	-	10,650	-	-	-	10,650	-	10,650	9,337	-	9,337
School Sponsored Cocurricular Activities:	10,650	-	10,650	-	-	-	10,650	-	10,650	9,337	-	9,337
Purchased Services	10,650	-	10,650	-	-	-	10,650	-	10,650	9,337	-	9,337
Total School Sponsored Cocurricular Activities	10,650	310,644	321,294	-	218,245	218,245	10,650	528,889	539,539	9,337	482,654	491,991
School Sponsored Athletics - Instruction:	292,090	-	292,090	(26,000)	-	(26,000)	266,090	-	266,090	256,767	-	256,767
Salaries	109,275	-	109,275	3,328	-	3,328	112,603	-	112,603	112,603	-	112,603
Purchased Services	95,854	-	95,854	3,220	-	3,220	99,074	-	99,074	90,376	-	90,376
Supplies and Materials	497,219	-	497,219	(19,452)	-	(19,452)	477,767	-	477,767	459,746	-	459,746
Total School Sponsored Athletics - Instruction	2,478,464	34,990,689	37,469,153	8,883	(191,782)	(182,899)	2,487,347	34,798,907	37,286,254	2,108,023	31,452,511	33,560,534
Total - Instruction	58,300	-	58,300	(12,709)	-	(12,709)	45,591	-	45,591	28,155	-	28,155
Undistributed Expenditures:	-	-	-	41,901	-	41,901	41,901	-	41,901	41,901	-	41,901
Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to Other LEA's - State Regular	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to Other LEA's - State Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to County Vocational School District - Regular	823,217	-	823,217	(138,862)	-	(138,862)	684,355	-	684,355	684,355	-	684,355
Tuition to County Vocational School District - Special	51,222	-	51,222	(10,053)	-	(10,053)	41,169	-	41,169	41,169	-	41,169
Tuition to CSSD & Regional Day School	1,622,709	-	1,622,709	91,981	-	91,981	1,714,690	-	1,714,690	1,714,687	-	1,714,687
Tuition to Private Schools for the Handicapped - State	777,153	-	777,153	316,233	-	316,233	1,093,386	-	1,093,386	1,093,386	-	1,093,386
Tuition to Private Schools for the Handicapped - Out of State	-	-	-	124,035	-	124,035	124,035	-	124,035	86,506	-	86,506
Tuition - State Facilities	80,540	-	80,540	-	-	-	80,540	-	80,540	80,540	-	80,540
Tuition - Other	261,078	-	261,078	(45,579)	-	(45,579)	215,499	-	215,499	208,854	-	208,854
Total Undistributed Expenditures - Instruction	3,674,219	-	3,674,219	366,947	-	366,947	4,041,166	-	4,041,166	3,979,553	-	3,979,553
Attendance & Social Work Services:	126,759	-	126,759	17,472	-	17,472	144,231	-	144,231	143,559	-	143,559
Salaries	126,759	-	126,759	17,472	-	17,472	144,231	-	144,231	143,559	-	143,559
Total Attendance & Social Work Services	126,759	-	126,759	17,472	-	17,472	144,231	-	144,231	143,559	-	143,559

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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
Health Services:												
Salaries	126,169	896,074	1,022,243	34,137	111,687	145,824	160,306	1,007,761	1,168,067	154,950	901,251	1,056,201
Purchased Professional & Technical Services	7,000	950	7,950	2,510	-	2,510	9,510	950	10,460	8,252	-	8,252
Other Purchased Services	513,625	25	513,650	(36,713)	-	(36,713)	476,912	25	476,937	384,034	-	384,034
Supplies and Materials	39,593	34,671	74,264	(31,348)	(2,406)	(33,754)	8,245	32,265	40,510	6,885	15,871	22,756
Total Health Services	686,387	931,720	1,618,107	(31,414)	109,281	77,867	654,973	1,041,001	1,695,974	554,121	917,122	1,471,243
Other Support Services - Students - Related Services:												
Salaries	754,437	-	754,437	(37,136)	-	(37,136)	717,301	-	717,301	715,446	-	715,446
Purchased Technical Services	156,000	-	156,000	(16,100)	-	(16,100)	139,900	-	139,900	74,761	-	74,761
Supplies and Materials	8,000	-	8,000	-	-	-	8,000	-	8,000	4,005	-	4,005
Total Other Support Services - Students - Related - Services	918,437	-	918,437	(53,236)	-	(53,236)	865,201	-	865,201	794,212	-	794,212
Other Support Services - Students - Extra Services:												
Purchased Professional/Educational Services	1,486,234	-	1,486,234	(46,064)	-	(46,064)	1,440,170	-	1,440,170	1,438,206	-	1,438,206
Total Other Support Services - Students - Extra Services	1,486,234	-	1,486,234	(46,064)	-	(46,064)	1,440,170	-	1,440,170	1,438,206	-	1,438,206
Other Support Services - Students - Regular:												
Salaries of Other Professional Staff	84,063	1,460,733	1,544,796	131	100,162	100,293	84,194	1,560,895	1,645,089	79,466	1,547,998	1,627,464
Salaries of Secretarial & Clerical Assistants	1,000	-	1,000	-	-	-	1,000	-	1,000	484	-	484
Purchased Professional/Educational Services	47,895	2,463	50,358	(15,456)	(400)	(15,856)	32,439	2,063	34,502	27,887	-	27,887
Purchased Technical Services	11,000-218-330	750	750	-	-	-	750	-	750	-	-	-
Other Purchased Services	2,400	425	2,825	-	-	-	2,400	425	2,825	2,065	-	2,065
Supplies and Materials	5,314	13,670	18,984	(3,414)	(2,569)	(5,983)	1,900	11,101	13,001	1,900	6,909	8,809
Total Other Support Services - Students - Regular	140,672	1,478,041	1,618,713	(18,739)	97,193	78,454	121,933	1,575,234	1,697,167	111,802	1,554,907	1,666,709
Other Support Services - Students - Special Services:												
Salaries of Other Professional Staff	2,535,432	-	2,535,432	-	-	-	2,535,432	-	2,535,432	2,463,237	-	2,463,237
Salaries of Secretarial & Clerical Assistants	445,730	-	445,730	-	-	-	445,730	-	445,730	430,914	-	430,914
Other Purchased Services (400-500 series)	20,000	-	20,000	-	-	-	20,000	-	20,000	7,631	-	7,631
Supplies and Materials	74,009	-	74,009	(36,938)	-	(36,938)	37,071	-	37,071	34,568	-	34,568
Total Other Support Services - Students - Special Services	3,075,171	-	3,075,171	(36,938)	-	(36,938)	3,038,233	-	3,038,233	2,936,350	-	2,936,350
Support Services - Instruction Staff:												
Salaries of Supervisors of Instruction	952,455	-	952,455	3	(37,577)	(25,851)	952,458	-	952,458	952,457	-	952,457
Salaries of Other Professional Staff	83,742	96,506	180,248	11,726	-	11,726	95,468	58,929	154,397	63,643	14,352	77,995
Salaries of Secretarial & Clerical Assistants	101,420	-	101,420	8,190	-	8,190	109,610	-	109,610	109,610	-	109,610
Salaries of Facilitators, Math & Literacy	153,119	-	153,119	13,225	-	13,225	166,344	-	166,344	166,344	-	166,344
Unused Vacation Pmt to Term./Ret. Employees	-	-	-	3,159	-	3,159	3,159	-	3,159	3,159	-	3,159
Purchased Professional/Educational Services	335,200	-	335,200	(3,874)	-	(3,874)	331,326	-	331,326	323,022	-	323,022
Other Purchased Services	62,995	-	62,995	(38,159)	-	(38,159)	24,836	-	24,836	5,325	-	5,325
Supplies and Materials	37,767	16,662	54,429	3,456	-	3,456	41,223	16,662	57,885	38,559	7,993	46,552
Total Support Services - Instructional Staff	1,726,698	113,168	1,839,866	(2,274)	(37,577)	(39,851)	1,724,424	75,591	1,800,015	1,662,119	22,345	1,684,464

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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
Educational Media Services/School Library:												
Salaries	306,249	769,703	1,075,952	-	(107,759)	(107,759)	306,249	661,944	968,193	298,095	621,598	919,693
Salaries of Technology Coordinators	95,640	-	95,640	14,040	-	14,040	109,680	-	109,680	109,680	-	109,680
Purchased Professional & Technical Services	170,100	2,511	172,611	164,484	-	164,484	334,584	2,511	337,095	217,850	-	217,850
Other Purchased Services	5,825	35,471	41,296	1,655	136	1,791	7,480	35,607	43,087	1,633	26,972	28,605
Supplies and Materials	617,050	142,911	759,961	(91,523)	(13,128)	(104,651)	525,527	129,783	655,310	485,778	45,507	531,285
Total Educational Media Services/School Library	1,194,864	950,596	2,145,460	88,656	(120,751)	(32,095)	1,283,520	829,845	2,113,365	1,113,036	694,077	1,807,113
Support Services General Administration:												
Salaries	270,099	-	270,099	-	-	-	270,099	-	270,099	270,099	-	270,099
Legal Services	75,000	-	75,000	69,795	-	69,795	144,795	-	144,795	144,795	-	144,795
Audit Fees	47,620	-	47,620	32,399	-	32,399	80,019	-	80,019	67,685	-	67,685
Other Purchased Professional Services	99,735	-	99,735	(25,517)	-	(25,517)	74,218	-	74,218	60,073	-	60,073
Telephone/Communications	371,086	-	371,086	(94,043)	-	(94,043)	277,043	-	277,043	277,043	-	277,043
BOE Other Purchased Services	6,000	-	6,000	2,100	-	2,100	8,100	-	8,100	4,414	-	4,414
Other Purchased Services	206,767	-	206,767	21,898	-	21,898	228,665	-	228,665	223,968	-	223,968
General Supplies	2,750	-	2,750	(190)	-	(190)	2,560	-	2,560	1,634	-	1,634
Judgements Against School District	26,950	-	26,950	3,307	-	3,307	30,257	-	30,257	30,056	-	30,056
Miscellaneous Expenditures	-	-	-	3,000	-	3,000	3,000	-	3,000	2,843	-	2,843
BOE Membership Dues & Fees	25,985	-	25,985	(555)	-	(555)	25,430	-	25,430	25,397	-	25,397
Total Support Services General Administration	1,131,992	-	1,131,992	12,194	-	12,194	1,144,186	-	1,144,186	1,108,007	-	1,108,007
Support Services School Administration:												
Salaries of Principals & Assistant Principals	5,000	1,906,786	1,911,786	(1,617)	154,711	153,094	3,383	2,061,497	2,064,880	3,383	1,899,212	1,902,595
Salaries of Secretarial & Clerical Assistants	34,000	901,995	935,995	28,698	26,921	55,619	62,698	928,916	991,614	62,698	904,200	966,898
Other Salaries	2,000	345,265	347,265	-	(18,039)	(18,039)	2,000	327,226	329,226	226	168,707	168,933
Unused Vacation Pay to Term./Retired Staff	-	-	-	37,305	-	37,305	37,305	-	37,305	24,887	-	24,887
Other Purchased Services	-	7,394	7,394	-	-	-	-	7,394	7,394	-	1,202	1,202
Supplies and Materials	-	41,633	41,633	16,354	6,281	22,635	16,354	47,914	64,268	11,660	31,719	43,379
Total Support Services School Administration	41,000	3,203,073	3,244,073	80,740	173,874	254,614	121,740	3,376,947	3,498,687	102,854	3,005,040	3,107,894
Central Services:												
Salaries	944,282	-	944,282	(858)	-	(858)	943,424	-	943,424	939,526	-	939,526
Unused Vacation Pay to Term./Retired Staff	-	-	-	76,006	-	76,006	76,006	-	76,006	75,396	-	75,396
Purchased Professional Services	44,613	-	44,613	(1,893)	-	(1,893)	42,720	-	42,720	42,720	-	42,720
Purchased Technical Services	106,987	-	106,987	23,668	-	23,668	130,655	-	130,655	130,654	-	130,654
Other Purchased Services	11,650	-	11,650	7,065	-	7,065	18,715	-	18,715	17,010	-	17,010
Supplies and Materials	56,836	-	56,836	(24,365)	-	(24,365)	32,471	-	32,471	18,334	-	18,334
Miscellaneous Expenditures	50,995	-	50,995	16,122	-	16,122	67,117	-	67,117	63,451	-	63,451
Total Central Services	1,215,363	-	1,215,363	95,745	-	95,745	1,311,108	-	1,311,108	1,287,091	-	1,287,091

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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	492,669	-	492,669	42,685	-	42,685	535,354	-	535,354	535,354	-	535,354	Purchased Technical Services	283,100	-	283,100	59,193	-	59,193	342,293	-	342,293	169,692	-	169,692	Total Administrative Information Technology	775,769	-	775,769	101,878	-	101,878	877,647	-	877,647	705,046	-	705,046	Allowable Maintenance for School Facilities:													Salaries	-	-	-	18,633	-	18,633	18,633	-	18,633	18,633	-	18,633	Cleaning, Repair & Maintenance Services	837,000	-	837,000	100,458	-	100,458	937,458	-	937,458	732,384	-	732,384	Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166
Salaries	492,669	-	492,669	42,685	-	42,685	535,354	-	535,354	535,354	-	535,354	Purchased Technical Services	283,100	-	283,100	59,193	-	59,193	342,293	-	342,293	169,692	-	169,692	Total Administrative Information Technology	775,769	-	775,769	101,878	-	101,878	877,647	-	877,647	705,046	-	705,046	Allowable Maintenance for School Facilities:													Salaries	-	-	-	18,633	-	18,633	18,633	-	18,633	18,633	-	18,633	Cleaning, Repair & Maintenance Services	837,000	-	837,000	100,458	-	100,458	937,458	-	937,458	732,384	-	732,384	Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166													
Purchased Technical Services	283,100	-	283,100	59,193	-	59,193	342,293	-	342,293	169,692	-	169,692	Total Administrative Information Technology	775,769	-	775,769	101,878	-	101,878	877,647	-	877,647	705,046	-	705,046	Allowable Maintenance for School Facilities:													Salaries	-	-	-	18,633	-	18,633	18,633	-	18,633	18,633	-	18,633	Cleaning, Repair & Maintenance Services	837,000	-	837,000	100,458	-	100,458	937,458	-	937,458	732,384	-	732,384	Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																										
Total Administrative Information Technology	775,769	-	775,769	101,878	-	101,878	877,647	-	877,647	705,046	-	705,046	Allowable Maintenance for School Facilities:													Salaries	-	-	-	18,633	-	18,633	18,633	-	18,633	18,633	-	18,633	Cleaning, Repair & Maintenance Services	837,000	-	837,000	100,458	-	100,458	937,458	-	937,458	732,384	-	732,384	Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																							
Allowable Maintenance for School Facilities:													Salaries	-	-	-	18,633	-	18,633	18,633	-	18,633	18,633	-	18,633	Cleaning, Repair & Maintenance Services	837,000	-	837,000	100,458	-	100,458	937,458	-	937,458	732,384	-	732,384	Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																				
Salaries	-	-	-	18,633	-	18,633	18,633	-	18,633	18,633	-	18,633	Cleaning, Repair & Maintenance Services	837,000	-	837,000	100,458	-	100,458	937,458	-	937,458	732,384	-	732,384	Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																	
Cleaning, Repair & Maintenance Services	837,000	-	837,000	100,458	-	100,458	937,458	-	937,458	732,384	-	732,384	Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																														
Supplies and Materials	719,327	-	719,327	(521,003)	-	(521,003)	198,324	-	198,324	198,324	-	198,324	Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																											
Total Allowable Maintenance for School Facilities	1,556,327	-	1,556,327	(401,912)	-	(401,912)	1,154,415	-	1,154,415	949,341	-	949,341	Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																								
Custodial Services:													Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																					
Salaries	2,959,274	-	2,959,274	(287,352)	-	(287,352)	2,671,922	-	2,671,922	2,630,569	-	2,630,569	Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																		
Unused Vacation Pay to Term./Retired Staff	-	-	-	28,724	-	28,724	28,724	-	28,724	28,724	-	28,724	Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																															
Purchased Professional & Technical Services	273,401	-	273,401	12,999	-	12,999	286,400	-	286,400	275,867	-	275,867	Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																												
Cleaning, Repair & Maintenance Services	634,090	-	634,090	357,195	-	357,195	991,285	-	991,285	827,957	-	827,957	Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																									
Other Purchased Property Services	114,000	-	114,000	2,495	-	2,495	116,495	-	116,495	115,803	-	115,803	Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																						
Insurance	879,561	-	879,561	61,151	-	61,151	940,712	-	940,712	940,712	-	940,712	Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																			
Miscellaneous Purchased Services	3,500	-	3,500	-	-	-	3,500	-	3,500	3,000	-	3,000	General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																
General Supplies	346,700	-	346,700	174,226	-	174,226	520,926	-	520,926	437,663	-	437,663	Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																													
Energy (Gas)	319,000	-	319,000	116,295	-	116,295	435,295	-	435,295	435,295	-	435,295	Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																										
Energy (Electricity)	775,000	-	775,000	320,194	-	320,194	1,095,194	-	1,095,194	1,095,194	-	1,095,194	Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																							
Other Objects	20,300	-	20,300	-	-	-	20,300	-	20,300	19,209	-	19,209	Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																				
Total Custodial Services	6,324,826	-	6,324,826	785,927	-	785,927	7,110,753	-	7,110,753	6,809,993	-	6,809,993	Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																	
Care & Upkeep of Grounds:													Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																														
Salaries	117,092	-	117,092	-	-	-	117,092	-	117,092	107,576	-	107,576	Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																											
Other Purchased Services	79,500	-	79,500	9,360	-	9,360	88,860	-	88,860	59,186	-	59,186	General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																								
General Supplies	86,600	-	86,600	(21,153)	-	(21,153)	65,447	-	65,447	46,471	-	46,471	Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																					
Total Care & Upkeep of Grounds	283,192	-	283,192	(11,793)	-	(11,793)	271,399	-	271,399	213,233	-	213,233	Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																																		
Security:													Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																																															
Salaries	129,294	1,014,538	1,143,832	37,742	109,005	146,747	1,290,579	1,123,543	1,290,579	1,095,282	1,095,282	1,259,532	Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																																																												
Purchased Professional & Technical Services	2,000	-	2,000	23,671	-	23,671	25,671	-	25,671	9,393	-	9,393	Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																																																																									
Other Purchased Services	-	-	-	-	5,975	5,975	-	5,975	5,975	-	-	-	General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																																																																																						
General Supplies	4,000	-	4,000	109,499	-	109,499	113,499	-	113,499	104,241	-	104,241	Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																																																																																																			
Total Security	135,294	1,014,538	1,149,832	170,912	114,980	285,892	1,435,724	1,129,518	1,435,724	1,218,916	1,095,282	1,373,166																																																																																																																																																																																																																																																																																																																																																																																																																																

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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	2,031,176	-	2,031,176	358,807	-	358,807	2,389,983	-	2,389,983	2,389,983	-	2,389,983	Salaries for Pupil Transportation (Between Home & School) - Special Education	822,665	-	822,665	(42,654)	-	(42,654)	780,011	-	780,011	769,313	-	769,313	Unused Vacation Pay to Term/Retired Staff	-	-	-	6,058	-	6,058	6,058	-	6,058	6,058	-	6,058	Other Purchased Prof. & Technical Services	96,640	-	96,640	2,032	-	2,032	98,672	-	98,672	97,772	-	97,772	Cleaning, Repair & Maintenance Services	81,556	-	81,556	10,889	-	10,889	92,445	-	92,445	92,445	-	92,445	Contracted Services (Aid in Lieu Payments)	-	-	-	-	-	-	-	-	-	-	-	-	Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325
Salaries for Pupil Transportation (Between Home & School) - Regular	2,031,176	-	2,031,176	358,807	-	358,807	2,389,983	-	2,389,983	2,389,983	-	2,389,983	Salaries for Pupil Transportation (Between Home & School) - Special Education	822,665	-	822,665	(42,654)	-	(42,654)	780,011	-	780,011	769,313	-	769,313	Unused Vacation Pay to Term/Retired Staff	-	-	-	6,058	-	6,058	6,058	-	6,058	6,058	-	6,058	Other Purchased Prof. & Technical Services	96,640	-	96,640	2,032	-	2,032	98,672	-	98,672	97,772	-	97,772	Cleaning, Repair & Maintenance Services	81,556	-	81,556	10,889	-	10,889	92,445	-	92,445	92,445	-	92,445	Contracted Services (Aid in Lieu Payments)	-	-	-	-	-	-	-	-	-	-	-	-	Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325													
Salaries for Pupil Transportation (Between Home & School) - Special Education	822,665	-	822,665	(42,654)	-	(42,654)	780,011	-	780,011	769,313	-	769,313	Unused Vacation Pay to Term/Retired Staff	-	-	-	6,058	-	6,058	6,058	-	6,058	6,058	-	6,058	Other Purchased Prof. & Technical Services	96,640	-	96,640	2,032	-	2,032	98,672	-	98,672	97,772	-	97,772	Cleaning, Repair & Maintenance Services	81,556	-	81,556	10,889	-	10,889	92,445	-	92,445	92,445	-	92,445	Contracted Services (Aid in Lieu Payments)	-	-	-	-	-	-	-	-	-	-	-	-	Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																										
Unused Vacation Pay to Term/Retired Staff	-	-	-	6,058	-	6,058	6,058	-	6,058	6,058	-	6,058	Other Purchased Prof. & Technical Services	96,640	-	96,640	2,032	-	2,032	98,672	-	98,672	97,772	-	97,772	Cleaning, Repair & Maintenance Services	81,556	-	81,556	10,889	-	10,889	92,445	-	92,445	92,445	-	92,445	Contracted Services (Aid in Lieu Payments)	-	-	-	-	-	-	-	-	-	-	-	-	Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																							
Other Purchased Prof. & Technical Services	96,640	-	96,640	2,032	-	2,032	98,672	-	98,672	97,772	-	97,772	Cleaning, Repair & Maintenance Services	81,556	-	81,556	10,889	-	10,889	92,445	-	92,445	92,445	-	92,445	Contracted Services (Aid in Lieu Payments)	-	-	-	-	-	-	-	-	-	-	-	-	Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																				
Cleaning, Repair & Maintenance Services	81,556	-	81,556	10,889	-	10,889	92,445	-	92,445	92,445	-	92,445	Contracted Services (Aid in Lieu Payments)	-	-	-	-	-	-	-	-	-	-	-	-	Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																	
Contracted Services (Aid in Lieu Payments)	-	-	-	-	-	-	-	-	-	-	-	-	Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																														
Nonpublic Schools	60,000	-	60,000	12,041	-	12,041	72,041	-	72,041	72,041	-	72,041	Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																											
Contracted Services (Between Home & School) - Vendors	863,658	-	863,658	95,143	-	95,143	958,801	-	958,801	943,616	-	943,616	Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																								
Contract Service (Other than Between Home & School) - Vendors	1,000	-	1,000	-	-	-	1,000	-	1,000	50	-	50	Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																					
Miscellaneous Purchased Services - Transportation	156,238	-	156,238	61,000	-	61,000	217,238	-	217,238	211,907	-	211,907	Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																		
Supplies and Materials	783,727	-	783,727	(109,970)	-	(109,970)	673,757	-	673,757	672,536	-	672,536	Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																															
Other Objects	1,500	-	1,500	-	-	-	1,500	-	1,500	268	-	268	Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																												
Total Student Transportation Services	4,898,160	-	4,898,160	393,346	-	393,346	5,291,506	-	5,291,506	5,255,989	-	5,255,989	Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																									
Unallocated Benefits Employee Benefits:													Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																						
Social Security	1,600,000	-	1,600,000	(44,916)	-	(44,916)	1,555,084	-	1,555,084	1,362,441	-	1,362,441	PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																			
PERS Contributions	2,150,000	-	2,150,000	201,705	-	201,705	2,351,705	-	2,351,705	2,351,705	-	2,351,705	DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																
DCRP Contributions	70,000	-	70,000	3,000	-	3,000	73,000	-	73,000	72,681	-	72,681	Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																													
Unemployment Compensation	-	-	-	310,323	-	310,323	310,323	-	310,323	310,081	-	310,081	Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																										
Workmen's Compensation	833,648	-	833,648	(140,116)	-	(140,116)	693,532	-	693,532	680,023	-	680,023	Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																							
Health Benefits	3,899,326	11,355,001	15,254,327	(1,543,822)	(92,324)	(1,636,146)	2,355,504	11,262,677	13,618,181	2,537,021	10,866,521	13,403,542	Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																				
Tuition Reimbursements	100,000	-	100,000	179	-	179	100,179	-	100,179	100,179	-	100,179	Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																	
Medical Waivers	101,500	-	101,500	(55,000)	-	(55,000)	46,500	-	46,500	33,667	-	33,667	Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																														
Unused Vacation Pay to Term/Retired Staff	270,000	-	270,000	328,816	-	328,816	598,816	-	598,816	598,815	-	598,815	Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																											
Total Unallocated Benefits - Employee Benefits	9,024,474	11,355,001	20,379,475	(939,831)	(92,324)	(1,032,155)	8,084,643	11,262,677	19,347,320	8,046,613	10,866,521	18,913,134	Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																								
Nonbudgeted:													On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																					
On-Behalf TPAF:													Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																																		
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	4,095,107	-	4,095,107	Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																																															
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	15,588,674	-	15,588,674	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																																																												
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	5,615	-	5,615	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																																																																									
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,003,092	-	3,003,092	Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																																																																																						
Total Undistributed Expenditures	38,415,838	19,049,137	57,464,975	571,616	241,676	813,292	38,987,454	19,290,813	58,278,267	60,181,497	18,155,294	78,336,791	Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																																																																																																			
Total Expenditures - Current Expense	40,894,302	54,039,826	94,934,128	580,499	49,894	630,393	41,474,801	54,089,720	95,564,521	62,289,520	49,607,805	111,897,325																																																																																																																																																																																																																																																																																																																																																																																																																																

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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	-	7,611	7,611	41,792	6,855	48,647	41,792	14,466	56,258	29,939	8,855	38,794	Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697
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	-	7,611	7,611	41,792	6,855	48,647	41,792	14,466	56,258	29,939	8,855	38,794	Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697													
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	-	7,611	7,611	41,792	6,855	48,647	41,792	14,466	56,258	29,939	8,855	38,794	Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																										
Interest Deposit on Capital Reserve	250	-	250	-	-	250	-	-	250	-	-	-	Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	7,611	7,611	41,792	6,855	48,647	41,792	14,466	56,258	29,939	8,855	38,794	Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																							
Equipment:													Regular Programs - Instruction:													Grades 1 - 5	-	7,611	7,611	41,792	6,855	48,647	41,792	14,466	56,258	29,939	8,855	38,794	Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																				
Regular Programs - Instruction:													Grades 1 - 5	-	7,611	7,611	41,792	6,855	48,647	41,792	14,466	56,258	29,939	8,855	38,794	Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																	
Grades 1 - 5	-	7,611	7,611	41,792	6,855	48,647	41,792	14,466	56,258	29,939	8,855	38,794	Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																														
Grades 6 - 8	-	5,000	5,000	16,734	-	16,734	16,734	5,000	21,734	16,734	-	16,734	Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																											
Grades 9 - 12	-	27,000	27,000	-	8,300	8,300	-	35,300	35,300	-	5,441	5,441	Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																								
Multiple Disabilities	-	3,400	3,400	-	-	-	-	3,400	3,400	-	-	-	School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																					
School Sponsored & Other Instructional	-	-	-	22,487	-	22,487	22,487	-	22,487	22,487	-	22,487	Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																		
Undistributed Expenditures:													Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																															
Instruction	-	-	-	101,836	-	101,836	101,836	-	101,836	101,836	-	101,836	Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																												
Support Services - Child Study Teams	-	-	-	12,577	-	12,577	12,577	-	12,577	12,577	-	12,577	Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																									
Support Services - Instructional Staff	3,500	-	3,500	21,938	-	21,938	25,438	-	25,438	25,438	-	25,438	Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																						
Central Services	-	-	-	2,112	-	2,112	2,112	-	2,112	2,112	-	2,112	Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																			
Administrative Information Technology	2,500	-	2,500	141,937	-	141,937	144,437	-	144,437	112,969	-	112,969	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																
Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																													
Custodial Services	27,000	-	27,000	18,996	-	18,996	45,996	-	45,996	45,678	-	45,678	Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																										
Care and Upkeep of Grounds	-	-	-	156,285	-	156,285	156,285	-	156,285	156,093	-	156,093	Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																							
Security	-	-	-	86,338	-	86,338	86,338	-	86,338	86,338	-	86,338	Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																				
Student Transportation:													School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																	
School Bus - Regular	-	-	-	643,000	-	643,000	643,000	-	643,000	-	-	-	Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																														
Total Equipment	33,750	43,011	76,761	1,266,032	15,155	1,281,187	1,299,782	58,166	1,357,948	612,200	14,296	626,496	Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																											
Facilities Acquisition & Construction Services:													Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																								
Architectural/Engineering Services	-	-	-	5,050	-	5,050	5,050	-	5,050	5,050	-	5,050	Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																					
Other Purchased Prof. and Tech. Services	120,000	-	120,000	(22,427)	-	(22,427)	97,573	-	97,573	71,690	-	71,690	Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																		
Construction Services	120,000	-	120,000	873,662	-	873,662	993,662	-	993,662	619,104	-	619,104	Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																															
Total Facilities Acquisition & Construction Services	240,000	-	240,000	856,285	-	856,285	1,096,285	-	1,096,285	695,844	-	695,844	Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																																												
Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																																																									
Total Right to Use Assets Acquired Through Leases (Nonbudgeted)	-	-	-	-	-	-	-	-	-	902,032	-	902,032	Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																																																																						
Total Capital Outlay	273,750	43,011	316,761	2,122,317	15,155	2,137,472	2,396,067	58,166	2,454,233	2,210,076	14,296	2,224,372	Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																																																																																			
Transfer of Funds to Charter Schools	9,589	-	9,589	-	-	-	9,589	-	9,589	-	-	-	Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Expenditures	41,177,641	54,082,837	95,260,478	2,702,816	65,049	2,767,865	43,880,457	54,147,886	98,028,343	64,499,596	49,622,101	114,121,697																																																																																																																																																																																																																																																																																																																																																																																																																																													

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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)	52,025,757	(54,082,837)	(2,057,080)	(1,996,766)	(65,049)	(2,061,815)	50,028,991	(54,147,886)	(4,118,895)	56,042,971	(49,622,101)	6,420,870
Other Financing Sources/(Uses):												
Operating Transfer Out - Capital Projects Fund 12-000-400-931	(700,000)	-	(700,000)	-	-	-	(700,000)	-	(700,000)	(700,000)	-	(700,000)
Operating Transfer Out - Special Revenue Lease Proceeds (Nonbudgeted) 11-105-100-936	(712,920)	-	(712,920)	-	-	-	(712,920)	-	(712,920)	(712,920)	-	(712,920)
Operating Transfer In - Contribution to Whole School Reform	-	54,082,837	54,082,837	-	-	-	-	54,082,837	54,082,837	-	49,592,775	49,592,775
Operating Transfer Out - Contribution to Whole School Reform	(54,082,837)	-	(54,082,837)	-	-	-	(54,082,837)	-	(54,082,837)	(49,592,775)	-	(49,592,775)
Total Other Financing Sources/(Uses)	(55,495,757)	54,082,837	(1,412,920)	-	-	-	(55,495,757)	54,082,837	(1,412,920)	(50,103,663)	49,592,775	(510,888)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(3,470,000)	-	(3,470,000)	(1,996,766)	(65,049)	(2,061,815)	(5,466,766)	(65,049)	(5,531,815)	5,939,308	(29,326)	5,909,982
Fund Balances, July 1	38,678,824	65,049	38,743,873	-	-	-	38,678,824	65,049	38,743,873	38,678,824	65,049	38,743,873
Fund Balances, June 30	\$ 35,208,824	\$ 65,049	\$ 35,273,873	\$ (1,996,766)	\$ (65,049)	\$ (2,061,815)	\$ 33,212,058	\$ -	\$ 33,212,058	\$ 44,618,132	\$ 35,723	\$ 44,653,855

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	JUNE 30, 2023				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
REVENUES:					
State Sources	\$ 9,055,435	\$ 54,178	\$ 9,109,613	\$ 7,882,854	\$ (1,226,759)
Federal Sources	3,311,226	7,569,841	10,881,067	5,433,130	(5,447,937)
Local Sources	-	-	520,000	519,114	(886)
Total Revenues	<u>12,366,661</u>	<u>7,624,019</u>	<u>20,510,680</u>	<u>13,835,098</u>	<u>(6,675,582)</u>
EXPENDITURES:					
Instruction:					
Salaries of Teachers	5,484,379	36,026	5,520,405	4,530,354	990,051
Other Salaries for Instruction	1,145,004	2,145,916	3,290,920	2,191,723	1,099,197
Purchased Professional Services	15,645	177,285	192,930	142,009	50,921
Other Purchased Services	8,000	152,417	160,417	132,112	28,305
Tuition	1,365,458	312,552	1,678,010	1,766,957	(88,947)
General Supplies	217,391	264,141	481,532	355,672	125,860
Other Objects	15,280	(12,720)	2,560	-	2,560
Total Instruction	<u>8,251,157</u>	<u>3,075,617</u>	<u>11,326,774</u>	<u>9,118,827</u>	<u>2,207,947</u>
Support Services:					
Salaries of Supervisors	123,335	18,921	142,256	120,255	22,001
Salaries of Program Directors	304,282	1	304,283	304,282	1
Salaries of Other Professional Staff	44,614	31,392	76,006	27,165	48,841
Salaries of Sec. & Clerical Assistants	96,325	8,179	104,504	89,319	15,185
Other Salaries	779,760	390,674	1,170,434	982,431	188,003
Salaries of Comm. Parent Involv. Spec.	63,973	-	63,973	62,535	1,438
Salaries of Masters Teachers	199,314	-	199,314	196,851	2,463
Salaries of Tech Coordinators	30,457	-	30,457	30,455	2
Personal Services-Employee Benefits	1,311,344	648,801	1,960,145	1,709,846	250,299
Purchased Professional Services	24,250	825,006	849,256	608,194	241,062
Other Purchased Services	23,314	16,490	39,804	12,615	27,189
Supplies & Materials	39,793	10,287	50,080	36,117	13,963
Other Objects	11,643	-	11,643	8,000	3,643
Student Activities	-	510,000	510,000	443,380	66,620
Total Support Services	<u>3,052,404</u>	<u>2,459,751</u>	<u>5,512,155</u>	<u>4,631,445</u>	<u>880,710</u>
Facilities Acquisition & Construction Services:					
Instructional Equipment	32,045	7,391	39,436	39,118	318
Non-Instructional Equipment	1,031,055	2,601,260	3,632,315	692,894	2,939,421
Total Facilities Acquisition & Construction Services	<u>1,063,100</u>	<u>2,608,651</u>	<u>3,671,751</u>	<u>732,012</u>	<u>2,939,739</u>
Total Expenditures	<u>12,366,661</u>	<u>8,144,019</u>	<u>20,510,680</u>	<u>14,482,284</u>	<u>6,028,396</u>
Total Outflows	<u>12,366,661</u>	<u>8,144,019</u>	<u>20,510,680</u>	<u>14,482,284</u>	<u>6,028,396</u>
Other Financing Sources/(Uses):					
Operating Transfer In - General Fund	-	-	-	712,920	712,920
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>712,920</u>	<u>712,920</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures & Other Fin. Sources/(Uses)					
Fund Balance, July 1	-	-	-	289,204	289,204
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 354,938</u>	<u>\$ 354,938</u>

RECAPITULATION OF FUND BALANCE

Restricted Fund Balance:	
Student Activities	\$ 354,938
	<u>\$ 354,938</u>

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART II

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR FISCAL YEAR ENDED JUNE 30, 2023**

**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)	\$ 120,542,567	\$ 13,835,098
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	7,240,571	707,628
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(6,840,213)	(721,146)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Prior Year	-	2,271,370
Current Year	-	(261,543)
	\$ 120,942,925	\$ 15,831,407
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)		
	\$ 120,942,925	\$ 15,831,407
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$ 114,121,697	\$ 14,482,284
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.	-	2,009,827
	-	2,009,827
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)		
	\$ 114,121,697	\$ 16,492,111

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REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.18649%	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	\$ 28,143,628	\$ 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	\$ 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	\$ 14,557,527
School District's proportionate share of the net pension liability as a percentage of its covered payroll	217.65%	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	62.91%	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).

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
School District's contractually required contribution	\$ 2,351,705	\$ 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	(2,351,705)	(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	\$ 12,927,018	\$ 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	18.19%	17.02%	16.48%	15.21%	14.52%	13.54%	12.98%	12.66%	12.39%	11.16%

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

	<u>2023</u>	<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%	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	\$ 200,459,753	\$ 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	\$ 41,551,792	\$ 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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	32.29%	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).

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

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

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

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service Cost	\$ 1,346	\$ 1,346	\$ 5,818	\$ 5,818	-	-
Interest Cost	53,401	45,008	53,531	91,363	-	-
Difference between Expected & Actual Differences	-	44,606	(54,806)	262,112	-	-
Changes of Assumptions	306,346	(453,903)	(192,135)	200,891	-	-
Gross Benefit Payments	(286,690)	(154,820)	(138,048)	(192,854)	-	-
Net Change in Total OPEB Liability	74,403	(517,763)	(325,640)	367,330	-	-
Total OPEB Liability (Beginning)	1,642,015	2,159,778	2,485,418	2,118,088	2,118,088	2,118,088
Total OPEB Liability (Ending)	\$ 1,716,418	\$ 1,642,015	\$ 2,159,778	\$ 2,485,418	\$ 2,118,088	\$ 2,118,088

District's Covered Employee Payroll Unavailable Unavailable Unavailable Unavailable Unavailable Unavailable

Net OPEB Liability as a Percentage of Payroll Unavailable Unavailable Unavailable Unavailable Unavailable Unavailable

**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 SIX FISCAL YEARS****

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
State's proportion of the OPEB Liability associated with the District						
Service Cost	\$ 11,481,065	\$ 13,673,320	\$ 7,944,661	\$ 7,926,718	\$ 9,072,161	\$ 10,911,705
Interest Cost	7,069,647	8,193,100	8,056,960	10,156,667	11,044,762	9,552,929
Difference between Expected & Actual Differences	10,722,985	(58,422,453)	57,942,962	(47,319,206)	(28,769,062)	-
Changes of Benefit Terms	-	(336,168)	-	-	-	-
Changes of Assumptions	(71,562,914)	311,595	65,514,911	3,358,578	(29,588,714)	(38,603,109)
Contributions: Members	224,650	209,457	189,255	204,970	238,289	258,203
Gross Benefit Payments	(7,002,694)	(6,453,868)	(6,243,980)	(6,914,673)	(6,894,616)	(7,012,093)
Net Change in Total OPEB Liability	(49,067,261)	(42,825,017)	133,404,769	(32,586,946)	(44,897,180)	(24,892,365)
Total OPEB Liability (Beginning)	315,835,279	358,660,296	225,255,527	257,842,473	302,739,653	327,632,018
Total OPEB Liability (Ending)	<u>\$ 266,768,018</u>	<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	\$ 54,482,529	\$ 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	490%	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

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - None.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - None.

Other Post-Employment Benefits - Local Plan

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.54% as of June 30, 2022, to 3.65% as of June 30, 2023.

State Health Benefit Local Education Retired Employees Plan (OPEB)

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.

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OTHER SUPPLEMENTARY INFORMATION

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D. School Based Budget Schedules

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2023**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTALS
ASSETS			
Cash & Investments	\$ 38,351,345	\$ 63,245	\$ 38,414,590
Accounts Receivable:			
State Aid	8,789,555	-	8,789,555
Tuition	37,781	-	37,781
Other	88,411	-	88,411
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 47,267,092	\$ 63,245	\$ 47,330,337
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 789,002	\$ 13,226	\$ 802,228
Accrued Salaries & Wages	391,277	14,296	405,573
Payroll Deductions & Withholdings Payable	1,174,840	-	1,174,840
Interfunds Payable	293,841	-	293,841
	<hr/>	<hr/>	<hr/>
Total Liabilities	2,648,960	27,522	2,676,482
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Fund Balances:			
Restricted for:			
Excess Surplus	4,944,609	-	4,944,609
Excess Surplus - Designated for Subsequent Year's Expenditures	3,820,940	-	3,820,940
Maintenance Reserve	4,492,745	-	4,492,745
Capital Reserve	9,000,731	-	9,000,731
Impact Aid Reserve	11,154,521	-	11,154,521
Emergency Reserve	513,360	-	513,360
Unemployment Compensation Reserve	351,146	-	351,146
Assigned to:			
Designated for Subsequent Year's Expenditures	3,347,685	-	3,347,685
Other Purposes	1,738,189	35,723	1,773,912
Unassigned:			
General Fund	5,254,206	-	5,254,206
	<hr/>	<hr/>	<hr/>
Total Fund Balances	44,618,132	35,723	44,653,855
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Liabilities & Fund Balances	\$ 47,267,092	\$ 63,245	\$ 47,330,337
	<hr/> <hr/>	<hr/> <hr/>	<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, 2023

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	\$ 49,592,775	99.87%	\$ 49,557,052	\$ 35,723
General Fund Reserve for Encumbrances at June 30,	65,049	0.13%	65,049	-
Other State Resources: DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	49,657,824	100.00%	49,622,101	35,723
Totals	\$ 49,657,824	100.00%	\$ 49,622,101	\$ 35,723

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SCHOOL: HELEN FORT

RESOURCES	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 8,477,692	99.77%	\$ 8,477,692	\$ -
General Fund Reserve for Encumbrances at June 30,	19,547	0.23%	19,547	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	8,497,239	100.00%	8,497,239	-
Totals	\$ 8,497,239	100.00%	\$ 8,497,239	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 3,696,109	99.56%	\$ 3,696,109	\$ -
General Fund Reserve for Encumbrances at June 30,	16,281	0.44%	16,281	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,712,390	100.00%	3,712,390	-
Totals	\$ 3,712,390	100.00%	\$ 3,712,390	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 3,258,795	99.99%	\$ 3,256,035	\$ 2,760
General Fund Reserve for Encumbrances at June 30,	232	0.01%	232	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,259,027	100.00%	3,256,267	2,760
Totals	\$ 3,259,027	100.00%	\$ 3,256,267	\$ 2,760

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 9,546,809	99.95%	\$ 9,540,680	\$ 6,129
General Fund Reserve for Encumbrances at June 30,	4,859	0.05%	4,859	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	9,551,668	100.00%	9,545,539	6,129
Totals	\$ 9,551,668	100.00%	\$ 9,545,539	\$ 6,129

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	\$ 3,764,558	99.95%	\$ 3,764,558	\$ -
General Fund Reserve for Encumbrances at June 30,	2,024	0.05%	2,024	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,766,582	100.00%	3,766,582	-
Totals	\$ 3,766,582	100.00%	\$ 3,766,582	\$ -

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	\$ 2,502,332	99.99%	\$ 2,501,601	\$ 731
General Fund Reserve for Encumbrances at June 30,	242	0.01%	242	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	2,502,574	100.00%	2,501,843	731
Totals	\$ 2,502,574	100.00%	\$ 2,501,843	\$ 731

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 13,557,114	99.83%	\$ 13,531,011	\$ 26,103
General Fund Reserve for Encumbrances at June 30,	21,864	0.17%	21,864	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	13,578,978	100.00%	13,552,875	26,103
Totals	\$ 13,578,978	100.00%	\$ 13,552,875	\$ 26,103

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 884,801	100.00%	\$ 884,801	\$ -
General Fund Reserve for Encumbrances at June 30,	-	0.00%	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	884,801	100.00%	884,801	-
Totals	\$ 884,801	100.00%	\$ 884,801	\$ -

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	\$ 3,904,565	100.00%	\$ 3,904,565	\$ -
General Fund Reserve for Encumbrances at June 30,	-	0.00%	-	-
Other State Resources DEPA	-	-	-	-
Total Other State Resources	-	-	-	-
Combined General Fund Contribution & State Resources	3,904,565	100.00%	3,904,565	-
Totals	\$ 3,904,565	100.00%	\$ 3,904,565	\$ -

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: GOVERNMENT-WIDE	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 1,594,459	\$ (7,456)	\$ 1,587,003	\$ 1,348,340	\$ 238,663
Other Salaries for Instruction	15-110-100-106	-	150	150	150	-
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	30,779	87	30,866	15,229	15,637
Other Objects	15-110-100-800	5,850	-	5,850	1,500	4,350
Grades 1 - 5	15-120-100-101	9,124,578	(459,327)	8,665,251	7,978,877	685,374
Reading Specialist	15-120-100-179	404,230	15,161	419,391	290,868	128,523
Grades 6 - 8	15-130-100-101	6,066,804	(107,501)	5,959,303	5,101,382	857,921
Reading Specialist	15-130-100-179	36,111	4,204	40,315	40,315	-
Grades 9 - 12	15-140-100-101	5,911,174	(130,048)	5,781,126	5,781,114	12
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	94,231	12,496	106,727	106,727	-
Purchased Professional/Educational Services	15-190-100-320	77,008	(16,675)	60,333	42,259	18,074
Other Purchased Services	15-190-100-500	62,879	119,671	182,550	169,088	13,462
General Supplies	15-190-100-610	727,465	(91,927)	635,538	538,861	96,677
Textbooks	15-190-100-640	62,708	(37,236)	25,472	11,823	13,649
Other Objects	15-190-100-800	54,011	1,400	55,411	44,584	10,827
Total Regular Programs - Instruction		24,253,887	(697,001)	23,556,886	21,472,117	2,084,769
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	172,933	(32,000)	140,933	121,295	19,638
Other Salaries for Instruction	15-204-100-106	119,961	2,064	122,025	92,728	29,297
Purchased Professional/Educational Services	15-204-100-320	346	-	346	-	346
Other Purchased Services	15-204-100-500	4,868	-	4,868	4,511	357
General Supplies	15-204-100-610	14,605	(907)	13,698	1,934	11,764
Textbooks	15-204-100-640	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities		314,713	(32,843)	281,870	220,468	61,402
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	1,050,815	181,893	1,232,708	1,029,556	203,152
Other Salaries for Instruction	15-212-100-106	940,506	18,460	958,966	848,069	110,897
Other Purchased Services	15-212-100-500	4,887	1,000	5,887	490	5,397
General Supplies	15-212-100-610	21,978	125	22,103	8,264	13,839
Textbooks	15-212-100-640	6,150	(3,000)	3,150	-	3,150
Total Multiple Disabilities		2,024,336	198,478	2,222,814	1,886,379	336,435
Resource Room:						
Salaries of Teachers	15-213-100-101	5,548,403	(134,618)	5,413,785	5,065,649	348,136
Other Salaries for Instruction	15-213-100-106	708,790	24,992	733,782	587,172	146,610
Purchase Professional Services	15-213-100-320	10,510	(4,302)	6,208	3,094	3,114
Other Purchased Services	15-213-100-500	5,845	1,400	7,245	4,461	2,784
General Supplies	15-213-100-610	24,556	(1,195)	23,361	9,350	14,011
Textbooks	15-213-100-640	4,955	616	5,571	5,571	-
Total Resource Room		6,303,059	(113,107)	6,189,952	5,675,297	514,655
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	168,348	81,147	249,495	249,495	-
Other Salaries for Instruction	15-216-100-106	205,877	40,351	246,228	246,228	-
Total Preschool Handicapped - Full Time		374,225	121,498	495,723	495,723	-
Total Special Education		9,016,333	174,026	9,190,359	8,277,867	912,492

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: GOVERNMENT-WIDE	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	964,629	178,010	1,142,639	1,014,612	128,027
Other Salaries for Instruction	15-230-100-106	82,327	21,509	103,836	58,523	45,313
Total Basic Skills/Remedial		1,046,956	199,519	1,246,475	1,073,135	173,340
Bilingual Education:						
Salaries of Teachers	15-240-100-101	159,551	-	159,551	143,224	16,327
Total Bilingual Education		159,551	-	159,551	143,224	16,327
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	310,644	218,245	528,889	482,654	46,235
Total School Sponsored Cocurricular Activities		310,644	218,245	528,889	482,654	46,235
Before/After School Programs:						
Teacher Tutoring	15-421-100-101	202,318	(86,571)	115,747	3,514	112,233
Other Salaries of Instruction	15-421-100-106	1,000	-	1,000	-	1,000
Total Before/After School Programs		203,318	(86,571)	116,747	3,514	113,233
Total - Instruction		34,990,689	(191,782)	34,798,907	31,452,511	3,346,396
Health Services:						
Salaries	15-000-213-100	842,595	111,687	954,282	848,861	105,421
Salaries of Secretarial & Clerical Assistants	15-000-213-105	36,922	-	36,922	36,163	759
Other Salaries for Instruction	15-000-213-106	16,557	-	16,557	16,227	330
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	34,671	(2,406)	32,265	15,871	16,394
Total Health Services		931,720	109,281	1,041,001	917,122	123,879
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	1,460,733	100,162	1,560,895	1,547,998	12,897
Purchased Professional/Educational Services	15-000-218-320	2,463	(400)	2,063	-	2,063
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	(2,569)	11,101	6,909	4,192
Total Other Support Services-Students-Regular		1,478,041	97,193	1,575,234	1,554,907	20,327
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	96,506	(37,577)	58,929	14,352	44,577
Supplies and Materials	15-000-221-600	16,662	-	16,662	7,993	8,669
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		113,168	(37,577)	75,591	22,345	53,246
Educational Media Services/School Library:						
Salaries	15-000-222-100	16,019	-	16,019	15,839	180
Salaries of Other Professional Staff	15-000-222-104	278,814	-	278,814	274,611	4,203
Salaries of Technology Coordinators	15-000-222-177	474,870	(107,759)	367,111	331,148	35,963
Purchased Professional & Technical Services	15-000-222-300	2,511	-	2,511	-	2,511
Other Purchased Services	15-000-222-500	35,471	136	35,607	26,972	8,635
Supplies and Materials	15-000-222-600	142,911	(13,128)	129,783	45,507	84,276
Total Educational Media Services/School Library		950,596	(120,751)	829,845	694,077	135,768
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	3,000	(3,000)	-	-	-
Total Instructional Staff Training Services		3,000	(3,000)	-	-	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: GOVERNMENT-WIDE	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	1,906,786	154,711	2,061,497	1,899,212	162,285
Salaries of Secretarial & Clerical Assistants	15-000-240-105	901,995	26,921	928,916	904,200	24,716
Salaries of HFMS SHA	15-000-240-107	224,869	(18,039)	206,830	52,825	154,005
Other Salaries	15-000-240-110	120,396	-	120,396	115,882	4,514
Other Purchased Services	15-000-240-500	7,394	-	7,394	1,202	6,192
Supplies and Materials	15-000-240-600	41,633	6,281	47,914	31,719	16,195
Other Objects	15-000-240-800	-	4,000	4,000	-	4,000
Total Support Services School Administration		3,203,073	173,874	3,376,947	3,005,040	371,907
Security:						
Salaries	15-000-266-100	1,014,538	109,005	1,123,543	1,095,282	28,261
Other Purchased Services	15-000-266-500	-	5,975	5,975	-	5,975
Total Security		1,014,538	114,980	1,129,518	1,095,282	34,236
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	11,355,001	(92,324)	11,262,677	10,866,521	396,156
Total Unallocated Benefits - Employee Benefits		11,355,001	(92,324)	11,262,677	10,866,521	396,156
Total Undistributed Expenditures		19,049,137	241,676	19,290,813	18,155,294	1,135,519
Total Expenditures - Current Expense		54,039,826	49,894	54,089,720	49,607,805	4,481,915
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grades 1 - 5	15-120-100-730	7,611	6,855	14,466	8,855	5,611
Grades 6 - 8	15-130-100-730	5,000	-	5,000	-	5,000
Grades 9 - 12	15-140-100-730	27,000	8,300	35,300	5,441	29,859
Multiple Disabilities	15-212-100-730	3,400	-	3,400	-	3,400
Total Equipment		43,011	15,155	58,166	14,296	43,870
Total Capital Outlay		43,011	15,155	58,166	14,296	43,870
Total School Based Expenditures		54,082,837	65,049	54,147,886	49,622,101	4,525,785
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	54,082,837	-	54,082,837	49,592,775	(4,490,062)
Total Other Financing Sources/(Uses)		54,082,837	-	54,082,837	49,592,775	(4,490,062)
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		-	(65,049)	(65,049)	(29,326)	35,723
Fund Balances, July 1		65,049	-	65,049	65,049	-
Fund Balances, June 30		\$ 65,049	\$ (65,049)	\$ -	\$ 35,723	\$ 35,723

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	\$ 4,098,459	\$ (44,205)	\$ 4,054,254	\$ 3,454,798	\$ 599,456
Reading Specialist	15-130-100-179	36,111	4,204	40,315	40,315	-
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	8,250	-	8,250	5,056	3,194
Other Purchased Services	15-190-100-500	9,800	-	9,800	9,126	674
General Supplies	15-190-100-610	65,000	19,547	84,547	65,134	19,413
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		4,238,620	(20,454)	4,218,166	3,583,429	634,737
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	78,502	-	78,502	59,765	18,737
Purchased Professional/Educational Services	15-204-100-320	168	-	168	-	168
Other Purchased Services	15-204-100-500	1,368	-	1,368	1,368	-
General Supplies	15-204-100-610	3,111	-	3,111	-	3,111
Total Learning and/or Language Disabilities		83,149	-	83,149	61,133	22,016
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	87,627	-	87,627	13,626	74,001
Other Salaries for Instruction	15-212-100-106	59,618	-	59,618	58,720	898
Other Purchased Services	15-212-100-500	500	-	500	490	10
General Supplies	15-212-100-610	3,881	-	3,881	350	3,531
Textbooks	15-212-100-640	2,451	(1,000)	1,451	-	1,451
Total Multiple Disabilities		154,077	(1,000)	153,077	73,186	79,891
Resource Room:						
Salaries of Teachers	15-213-100-101	1,041,200	-	1,041,200	1,021,946	19,254
Other Salaries for Instruction	15-213-100-106	264,190	(10,720)	253,470	196,265	57,205
Purchased Professional Services	15-213-100-320	4,027	-	4,027	1,865	2,162
Other Purchased Services	15-213-100-500	2,576	1,000	3,576	3,192	384
General Supplies	15-213-100-610	4,461	-	4,461	-	4,461
Textbooks	15-213-100-640	1,584	2,130	3,714	3,714	-
Total Resource Room		1,318,038	(7,590)	1,310,448	1,226,982	83,466
Total Special Education		1,555,264	(8,590)	1,546,674	1,361,301	185,373
Basic Skills/Remedial:						
Other Salaries for instructors	15-230-100-106	17,087	10,721	27,808	27,807	1
Total Basic Skills/Remedial		17,087	10,721	27,808	27,807	1

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SCHOOL: HELEN FORT	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	132,691	(2,130)	130,561	88,888	41,673
Total School Sponsored Cocurricular Activities		132,691	(2,130)	130,561	88,888	41,673
Before/After School Programs:						
Teaher Tutoring	15-421-100-101	40,000	-	40,000	-	40,000
Total Before/After School Programs		40,000	-	40,000	-	40,000
Total - Instruction		5,983,662	(20,453)	5,963,209	5,061,425	901,784
Health Services:						
Salaries	15-000-213-100	68,036	1,500	69,536	68,166	1,370
Salaries of Secretarial & Clerical Assistants	15-000-213-105	36,922	-	36,922	36,163	759
Supplies and Materials	15-000-213-600	4,500	-	4,500	2,551	1,949
Total Health Services		109,458	1,500	110,958	106,880	4,078
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	273,113	-	273,113	269,699	3,414
Purchased Professional/Educational Services	15-000-218-320	700	-	700	-	700
Supplies and Materials	15-000-218-600	1,500	-	1,500	729	771
Total Other Support Services-Students-Regular		275,313	-	275,313	270,428	4,885
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	21,752	-	21,752	1,872	19,880
Supplies and Materials	15-000-221-600	4,556	-	4,556	4,249	307
Total Other Support Services-Students-Regular		26,308	-	26,308	6,121	20,187
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	59,402	-	59,402	59,402	-
Supplies and Materials	15-000-222-600	17,000	-	17,000	7,968	9,032
Total Educational Media Services/School Library		76,402	-	76,402	67,370	9,032
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	357,149	40,000	397,149	348,552	48,597
Salaries of Secretarial & Clerical Assistants	15-000-240-105	245,694	-	245,694	221,586	24,108
Salaries of HFMS SHA	15-000-240-107	29,301	-	29,301	-	29,301
Other Purchased Services	15-000-240-500	1,000	-	1,000	-	1,000
Supplies and Materials	15-000-240-600	2,900	-	2,900	711	2,189
Total Support Services School Administration		636,044	40,000	676,044	570,849	105,195

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: HELEN FORT	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	276,646	400	277,046	264,166	12,880
Total Security		276,646	400	277,046	264,166	12,880
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	2,200,000	(21,430)	2,178,570	2,150,000	28,570
Total Unallocated Benefits - Employee Benefits		2,200,000	(21,430)	2,178,570	2,150,000	28,570
Total Undistributed Expenditures		3,600,171	20,470	3,620,641	3,435,814	184,827
Total Expenditures - Current Expense		9,583,833	17	9,583,850	8,497,239	1,086,611
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	3,000	-	3,000	-	3,000
Total Equipment		3,000	-	3,000	-	3,000
Total Capital Outlay		3,000	-	3,000	-	3,000
Total School Based Expenditures		9,586,833	17	9,586,850	8,497,239	1,089,611
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	9,586,833	(19,530)	9,567,303	8,477,692	(1,089,611)
Total Other Financing Sources/(Uses)		9,586,833	(19,530)	9,567,303	8,477,692	(1,089,611)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(19,547)	(19,547)	(19,547)	-
Fund Balances, July 1		19,547	-	19,547	19,547	-
Fund Balances, June 30		\$ 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, 2023

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	\$ 437,007	\$ (21,126)	\$ 415,881	\$ 377,560	\$ 38,321
Other Salaries for Instruction	15-110-100-106	-	150	150	150	-
General Supplies	15-110-100-610	10,000	-	10,000	978	9,022
Other Objects	15-110-100-800	1,500	-	1,500	1,500	-
Grades 1 - 5	15-120-100-101	1,173,871	(25,000)	1,148,871	1,129,319	19,552
Reading Specialist	15-120-100-179	63,883	9,466	73,349	73,349	-
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	3,500	-	3,500	2,500	1,000
Other Purchased Services	15-190-100-500	5,178	48,148	53,326	53,162	164
General Supplies	15-190-100-610	43,596	(3,782)	39,814	37,158	2,656
Other Objects	15-190-100-800	3,500	-	3,500	3,500	-
Total Regular Programs - Instruction		1,742,035	7,856	1,749,891	1,679,176	70,715
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	93,631	-	93,631	86,841	6,790
Other Salaries for Instruction	15-212-100-106	183,169	20,637	203,806	203,806	-
Other Purchased Services	15-212-100-500	1,370	-	1,370	-	1,370
General Supplies	15-212-100-610	3,380	-	3,380	2,452	928
Total Multiple Disabilities		281,550	20,637	302,187	293,099	9,088
Resource Room:						
Salaries of Teachers	15-213-100-101	363,953	-	363,953	362,987	966
Other Salaries for Instruction	15-213-100-106	58,735	(58,735)	-	-	-
Total Resource Room		422,688	(58,735)	363,953	362,987	966
Total Special Education		704,238	(38,098)	666,140	656,086	10,054
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	-	94,016	94,016	94,016	-
Total Basic Skills/Remedial		-	94,016	94,016	94,016	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	5,000	-	5,000	656	4,344
Total School Sponsored Cocurricular Activities		5,000	-	5,000	656	4,344
Before/After School Programs:						
Teacher Tutoring	15-421-100-100	23,400	-	23,400	-	23,400
Total Before/After School Programs		23,400	-	23,400	-	23,400
Total - Instruction		2,474,673	63,774	2,538,447	2,429,934	108,513
Health Services:						
Salaries	15-000-213-100	97,838	1,900	99,738	95,036	4,702
Supplies and Materials	15-000-213-600	3,577	-	3,577	1,315	2,262
Total Health Services		101,415	1,900	103,315	96,351	6,964

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: EMMONS	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	72,740	-	72,740	70,728	2,012
Supplies and Materials	15-000-218-600	1,000	-	1,000	298	702
Total Other Support Services-Students-Regular		<u>73,740</u>	<u>-</u>	<u>73,740</u>	<u>71,026</u>	<u>2,714</u>
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	5,478	-	5,478	2,496	2,982
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		<u>5,478</u>	<u>-</u>	<u>5,478</u>	<u>2,496</u>	<u>2,982</u>
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	48,291	(44,367)	3,924	3,924	-
Purchased Professional & Technical Services	15-000-222-300	1,450	-	1,450	-	1,450
Other Purchased Services	15-000-222-500	5,371	-	5,371	1,118	4,253
Supplies and Materials	15-000-222-600	14,550	(643)	13,907	3,242	10,665
Total Educational Media Services/School Library		<u>69,662</u>	<u>(45,010)</u>	<u>24,652</u>	<u>8,284</u>	<u>16,368</u>
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	164,617	-	164,617	164,617	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	39,590	-	39,590	39,257	333
Other Salaries	15-000-240-107	24,124	(10,000)	14,124	13,448	676
Supplies & Materials	15-000-240-600	-	16,281	16,281	16,240	41
Total Support Services School Administration		<u>228,331</u>	<u>6,281</u>	<u>234,612</u>	<u>233,562</u>	<u>1,050</u>
Security:						
Salaries	15-000-266-100		45,736	45,736	45,736	-
Total Security		<u>-</u>	<u>45,736</u>	<u>45,736</u>	<u>45,736</u>	<u>-</u>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	875,001	(40,000)	835,001	825,001	10,000
Total Unallocated Benefits - Employee Benefits		<u>875,001</u>	<u>(40,000)</u>	<u>835,001</u>	<u>825,001</u>	<u>10,000</u>
Total Undistributed Expenditures		<u>1,353,627</u>	<u>(31,093)</u>	<u>1,322,534</u>	<u>1,282,456</u>	<u>40,078</u>
Total Expenditures - Current Expense		<u>3,828,300</u>	<u>32,681</u>	<u>3,860,981</u>	<u>3,712,390</u>	<u>148,591</u>
Total School Based Expenditures		<u>3,828,300</u>	<u>32,681</u>	<u>3,860,981</u>	<u>3,712,390</u>	<u>148,591</u>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,828,300	16,400	3,844,700	3,696,109	(148,591)
Total Other Financing Sources/(Uses)		<u>3,828,300</u>	<u>16,400</u>	<u>3,844,700</u>	<u>3,696,109</u>	<u>(148,591)</u>
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(16,281)	(16,281)	(16,281)	-
Fund Balances, July 1		<u>16,281</u>	<u>-</u>	<u>16,281</u>	<u>16,281</u>	<u>-</u>
Fund Balances, June 30		<u>\$ 16,281</u>	<u>\$ (16,281)</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, 2023**

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	\$ 385,138	\$ -	\$ 385,138	\$ 246,833	\$ 138,305
General Supplies	15-110-100-610	1,445	87	1,532	1,440	92
Other Objects	15-110-100-800	2,350	-	2,350	-	2,350
Grades 1 - 5	15-120-100-101	1,533,032	(33,160)	1,499,872	1,262,333	237,539
Reading Specialist	15-120-100-179	98,881	-	98,881	97,822	1,059
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	9,650	-	9,650	4,000	5,650
Other Purchased Services	15-190-100-500	3,909	1,325	5,234	5,124	110
General Supplies	15-190-100-610	43,651	(1,680)	41,971	16,499	25,472
Other Objects	15-190-100-800	7,427	-	7,427	6,000	1,427
Total Regular Programs - Instruction		2,085,483	(33,428)	2,052,055	1,640,051	412,004
Resource Room:						
Salaries of Teachers	15-213-100-101	321,639	-	321,639	261,064	60,575
Other Salaries for Instruction	15-213-100-106	88,573	-	88,573	30,165	58,408
General Supplies	15-213-100-610	500	-	500	246	254
Total Resource Room		410,712	-	410,712	291,475	119,237
Total Special Education		410,712	-	410,712	291,475	119,237
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	121,653	14,152	135,805	135,805	-
Total Basic Skills/Remedial		121,653	14,152	135,805	135,805	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: FORT DIX	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	10,720	2,826	13,546	13,546	-
Total School Sponsored Cocurricular Activities		10,720	2,826	13,546	13,546	-
Before/After School Programs:						
Salaries of Teachers	15-421-100-101	5,000	(2,326)	2,674	319	2,355
Total Before/After School Programs		5,000	(2,326)	2,674	319	2,355
Total - Instruction		2,633,568	(18,776)	2,614,792	2,081,196	533,596
Health Services:						
Salaries	15-000-213-100	65,890	4,040	69,930	69,901	29
Supplies and Materials	15-000-213-600	5,372	-	5,372	2,514	2,858
Total Health Services		71,262	4,040	75,302	72,415	2,887
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	99,082	-	99,082	97,822	1,260
Supplies and Materials	15-000-218-600	2,500	-	2,500	1,591	909
Total Other Support Services-Students-Regular		101,582	-	101,582	99,413	2,169
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	7,976	-	7,976	4,992	2,984
Total Other Support Services-Students-Regular		7,976	-	7,976	4,992	2,984
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	75,099	-	75,099	73,196	1,903
Supplies and Materials	15-000-222-600	17,653	-	17,653	4,820	12,833
Total Educational Media Services/School Library		92,752	-	92,752	78,016	14,736
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	124,517	5,000	129,517	125,017	4,500
Salaries of Secretarial & Clerical Assistants	15-000-240-105	58,883	1,952	60,835	60,835	-
Salaries of HFMS SHA	15-000-240-107	24,676	-	24,676	12,218	12,458
Supplies and Materials	15-000-240-600	146	-	146	-	146
Total Support Services School Administration		208,222	6,952	215,174	198,070	17,104
Security:						
Salaries	15-000-266-100	37,749	9,416	47,165	47,165	-
Total Security		37,749	9,416	47,165	47,165	-

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SCHOOL: FORT DIX	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	725,000	-	725,000	675,000	50,000
Total Unallocated Benefits - Employee Benefits		725,000	-	725,000	675,000	50,000
Total Undistributed Expenditures		1,244,543	20,408	1,264,951	1,175,071	89,880
Total Expenditures - Current Expense		3,878,111	1,632	3,879,743	3,256,267	623,476
Capital Outlay:						
Equipment:						
Regular Programs - Instruction - Grade 1-5	15-120-100-730	5,611	-	5,611	-	5,611
Total Equipment		5,611	-	5,611	-	5,611
Total Capital Outlay		5,611	-	5,611	-	5,611
Total School Based Expenditures		3,883,722	1,632	3,885,354	3,256,267	629,087
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,883,722	1,400	3,885,122	3,258,795	(626,327)
Total Other Financing Sources/(Uses)		3,883,722	1,400	3,885,122	3,258,795	(626,327)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(232)	(232)	2,528	2,760
Fund Balances, July 1		232	-	232	232	-
Fund Balances, June 30		\$ 232	\$ (232)	\$ -	\$ 2,760	\$ 2,760

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 402,094	\$ 13,670	\$ 415,764	\$ 413,981	\$ 1,783
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	13,000	-	13,000	8,485	4,515
Other Objects	15-110-100-800	2,000	-	2,000	-	2,000
Grades 1 - 5	15-120-100-101	3,735,209	(237,554)	3,497,655	3,379,529	118,126
Reading Specialist	15-120-100-179	194,107	-	194,107	66,643	127,464
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	15,535	-	15,535	15,535	-
Other Purchased Services	15-190-100-500	10,708	4,588	15,296	15,296	-
General Supplies	15-190-100-610	119,436	(34,910)	84,526	84,526	-
Textbooks	15-190-100-640	4,000	1,000	5,000	4,726	274
Other Objects	15-190-100-800	15,084	-	15,084	15,084	-
Total Regular Programs - Instruction		4,512,773	(253,206)	4,259,567	4,003,805	255,762
Learning and/or Language Disabilities:						
Other Salaries for Instruction	15-204-100-106	30,311	28,064	58,375	58,375	-
Purchased Professional/Educational Services	15-204-100-320	96	-	96	-	96
General Supplies	15-204-100-610	3,715	-	3,715	-	3,715
Total Learning and/or Language Disabilities		34,122	28,064	62,186	58,375	3,811
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	470,312	-	470,312	423,683	46,629
Other Salaries for Instruction	15-212-100-106	369,863	-	369,863	327,148	42,715
Other Purchased Services	15-212-100-500	2,267	-	2,267	-	2,267
General Supplies	15-212-100-610	8,183	125	8,308	2,471	5,837
Total Multiple Disabilities		850,625	125	850,750	753,302	97,448
Resource Room:						
Salaries of Teachers	15-213-100-101	1,130,358	-	1,130,358	940,750	189,608
Other Salaries for Instruction	15-213-100-106	30,311	-	30,311	-	30,311
General Supplies	15-213-100-610	5,250	-	5,250	2,739	2,511
Total Resource Room		1,165,919	-	1,165,919	943,489	222,430
Total Special Education		2,050,666	28,189	2,078,855	1,755,166	323,689
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	538,492	-	538,492	410,465	128,027
Other Salaries for Instruction	15-230-100-106	45,312	-	45,312	-	45,312
Total Basic Skills/Remedial		583,804	-	583,804	410,465	173,339
Bilingual Education:						
Salaries of Teachers	15-240-100-101	159,551	-	159,551	143,224	16,327
Total Bilingual Education		159,551	-	159,551	143,224	16,327

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	11,075	13,135	13,135	-
Total School Sponsored Cocurricular Activities		2,060	11,075	13,135	13,135	-
Before/After School Programs:						
1-5 Teacher Tutoring	15-421-100-101	27,044	(11,075)	15,969	484	15,485
Total Before/After School Programs		27,044	(11,075)	15,969	484	15,485
Total - Instruction		7,335,898	(225,017)	7,110,881	6,326,279	784,602
Health Services:						
Salaries	15-000-213-100	180,818	101,725	282,543	282,543	-
Other Salaries for Instruction	15-000-213-106	16,557	-	16,557	16,227	330
Purchased Professional & Technical Services	15-000-213-300	700	-	700	-	700
Other Purchased Services	15-000-213-500	25	-	25	-	25
Supplies and Materials	15-000-213-600	8,722	(785)	7,937	2,734	5,203
Total Health Services		206,822	100,940	307,762	301,504	6,258
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	175,253	83,673	258,926	258,926	-
Purchased Professional/Educational Services	15-000-218-320	1,400	(400)	1,000	-	1,000
Other Purchased Services	15-000-218-500	175	-	175	-	175
Supplies and Materials	15-000-218-600	3,070	400	3,470	2,975	495
Total Other Support Services-Students-Regular		179,898	83,673	263,571	261,901	1,670
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	8,856	-	8,856	3,744	5,112
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		8,856	-	8,856	3,744	5,112
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	178,813	-	178,813	176,439	2,374
Salaries of Technology Coordinators	15-000-222-177	90,999	2,000	92,999	92,999	-
Purchased Professional & Technical Services	15-000-222-300	1,061	-	1,061	-	1,061
Other Prucahsed Services	15-000-222-500	2,830	-	2,830	897	1,933
Supplies and Materials	15-000-222-600	42,372	-	42,372	8,629	33,743
Total Educational Media Services/School Library		316,075	2,000	318,075	278,964	39,111
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	242,856	102,030	344,886	243,206	101,680
Salaries of Secretarial & Clerical Assistants	15-000-240-105	110,467	6,908	117,375	117,375	-
Salaries of HFMS SHA	15-000-240-107	85,170	-	85,170	21,097	64,073
Other Purchased Services	15-000-240-500	3,000	-	3,000	-	3,000
Supplies and Materials	15-000-240-600	5,000	-	5,000	-	5,000
Other Objects	15-000-240-800	-	4,000	4,000	-	4,000
Total Support Services School Administration		446,493	112,938	559,431	381,678	177,753

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: DENBO-CRICHTON	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Security:						
Salaries	15-000-266-100	143,053	-	143,053	139,870	3,183
Other Purchased Services	15-000-266-500	-	5,975	5,975	-	5,975
Total Security		143,053	5,975	149,028	139,870	9,158
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,975,000	-	1,975,000	1,846,519	128,481
Total Unallocated Benefits - Employee Benefits		1,975,000	-	1,975,000	1,846,519	128,481
Total Undistributed Expenditures		3,276,197	305,526	3,581,723	3,214,180	367,543
Total Expenditures - Current Expense		10,612,095	80,509	10,692,604	9,540,459	1,152,145
Capital Outlay:						
Equipment:						
Regular Programs - Instruction: Grades 1 - 5	15-120-100-730	2,000	3,080	5,080	5,080	-
Total Equipment		2,000	3,080	5,080	5,080	-
Total Capital Outlay		2,000	3,080	5,080	5,080	-
Total School Based Expenditures		10,614,095	83,589	10,697,684	9,545,539	1,152,145
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	10,614,095	78,730	10,692,825	9,546,809	(1,146,016)
Total Other Financing Sources/(Uses)		10,614,095	78,730	10,692,825	9,546,809	(1,146,016)
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(4,859)	(4,859)	1,270	6,129
Fund Balances, July 1		4,859	-	4,859	4,859	-
Fund Balances, June 30		\$ 4,859	\$ (4,859)	\$ -	\$ 6,129	\$ 6,129

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 1,554,036	\$ (152,020)	\$ 1,402,016	\$ 1,379,119	\$ 22,897
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	4,683	-	4,683	4,683	-
Other Purchased Services	15-190-100-500	2,443	51,577	54,020	53,870	150
General Supplies	15-190-100-610	33,475	(3,042)	30,433	24,868	5,565
Other Objects	15-190-100-800	5,000	-	5,000	5,000	-
Total Regular Programs - Instruction		1,599,637	(103,485)	1,496,152	1,467,540	28,612
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	94,431	(32,000)	62,431	61,530	901
Other Salaries for Instruction	15-204-100-106	60,622	(26,000)	34,622	34,353	269
General Supplies	15-204-100-610	3,740	-	3,740	842	2,898
Total Learning and/or Language Disabilities		158,793	(58,000)	100,793	96,725	4,068
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	78,894	64,052	142,946	142,946	-
Other Salaries for Instruction	15-212-100-106	88,126	-	88,126	85,630	2,496
General Supplies	15-212-100-610	1,000	-	1,000	618	382
Total Multiple Disabilities		168,020	64,052	232,072	229,194	2,878
Resource Room:						
Salaries of Teachers	15-213-100-101	415,296	107,526	522,822	522,822	-
Other Salaries for Instruction	15-213-100-106	29,686	(29,000)	686	-	686
General Supplies	15-213-100-610	5,740	-	5,740	2,796	2,944
Total Resource Room		450,722	78,526	529,248	525,618	3,630
Total Special Education		777,535	84,578	862,113	851,537	10,576
Basic Skills/Remedial:						
Basic Teachers	15-230-100-101	236,638	34,917	271,555	271,555	-
Total Basic Skills/Remedial		236,638	34,917	271,555	271,555	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	6,000	6,910	12,910	12,910	-
Total School Sponsored Cocurricular Activities		6,000	6,910	12,910	12,910	-
Before/After School Programs:						
Salaries	15-421-100-101	17,052	(6,910)	10,142	-	10,142
Other Salaries for Instruction	15-421-100-106	1,000	-	1,000	-	1,000
Total Before/After School Programs		18,052	(6,910)	11,142	-	11,142
Total - Instruction		2,637,862	16,010	2,653,872	2,603,542	50,330

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: BUSANSKY	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Health Services:						
Salaries	15-000-213-100	97,003	1,900	98,903	95,937	2,966
Supplies and Materials	15-000-213-600	2,000	-	2,000	1,742	258
Total Health Services		99,003	1,900	100,903	97,679	3,224
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	68,637	31,430	100,067	100,067	-
Supplies and Materials	15-000-218-600	500	-	500	166	334
Total Other Support Services-Students-Regular		69,137	31,430	100,567	100,233	334
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	2,400	96	2,496	2,496	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		2,400	96	2,496	2,496	-
Educational Media Services/School Library:						
Salaries	15-000-222-104	16,019	-	16,019	15,839	180
Salaries of Technology Coordinator	15-000-222-177	48,291	(44,367)	3,924	3,924	-
Other Purchased Services	15-000-222-500	2,000	-	2,000	-	2,000
Supplies and Materials	15-000-222-600	10,300	1,519	11,819	1,928	9,891
Total Educational Media Services/School Library		76,610	(42,848)	33,762	21,691	12,071
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	138,987	1,000	139,987	138,987	1,000
Salaries of Secretarial & Clerical Assistants	15-000-240-105	40,316	-	40,316	40,041	275
Salaries of HFMS SHA	15-000-240-107	24,860	-	24,860	11,988	12,872
Total Support Services School Administration		204,163	1,000	205,163	191,016	14,147
Security:						
Salaries	15-000-266-100	46,994	-	46,994	34,925	12,069
Total Security		46,994	-	46,994	34,925	12,069
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	780,000	(3,664)	776,336	715,000	61,336
Total Unallocated Benefits - Employee Benefits		780,000	(3,664)	776,336	715,000	61,336
Total Undistributed Expenditures		1,278,307	(12,086)	1,266,221	1,163,040	103,181
Total Expenditures - Current Expense		3,916,169	3,924	3,920,093	3,766,582	153,511
Total School Based Expenditures		3,916,169	3,924	3,920,093	3,766,582	153,511
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,916,169	1,900	3,918,069	3,764,558	(153,511)
Total Other Financing Sources/(Uses)		3,916,169	1,900	3,918,069	3,764,558	(153,511)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures						
Fund Balances, July 1		2,024	-	2,024	2,024	-
Fund Balances, June 30		\$ 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, 2023**

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	\$ 370,220	\$ -	\$ 370,220	\$ 309,966	\$ 60,254
General Supplies	15-110-100-610	6,334	-	6,334	4,326	2,008
Grades 1 - 5	15-120-100-101	1,128,430	(11,593)	1,116,837	829,577	287,260
Reading Specialist	15-120-100-179	47,359	5,695	53,054	53,054	-
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	12,890	(1,675)	11,215	6,000	5,215
Other Purchases	15-190-100-500	2,241	2,101	4,342	3,885	457
General Supplies	15-190-100-610	30,607	(1,826)	28,781	26,472	2,309
Other Objects	15-190-100-800	6,000	1,400	7,400	6,000	1,400
Total Regular Programs - Instruction		1,604,081	(5,898)	1,598,183	1,239,280	358,903
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	75,732	-	75,732	-	75,732
Other Salaries for Instruction	15-212-100-106	62,244	-	62,244	89	62,155
General Supplies	15-212-100-610	2,100	-	2,100	-	2,100
Total Multiple Disabilities		140,076	-	140,076	89	139,987
Resource Room:						
Salaries of Teachers	15-213-100-101	270,610	(34,925)	235,685	157,952	77,733
Supplies and Materials	15-213-100-610	3,000	-	3,000	362	2,638
Total Resource Room		273,610	(34,925)	238,685	158,314	80,371
Total Special Education		413,686	(34,925)	378,761	158,403	220,358
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	67,846	34,925	102,771	102,771	-
Total Basic Skills/Remedial		67,846	34,925	102,771	102,771	-
School Sponsored Cocurricular Activities:						
Salaries	15-401-100-100	8,000	-	8,000	7,782	218
Total School Sponsored Cocurricular Activities		8,000	-	8,000	7,782	218
Before/After School Programs:						
Tutoring	15-421-100-101	15,000	-	15,000	-	15,000
Total Before/After School Programs		15,000	-	15,000	-	15,000
Total - Instruction		2,108,613	(5,898)	2,102,715	1,508,236	594,479
Health Services:						
Salaries	15-000-213-100	96,231	1,863	98,094	1,863	96,231
Supplies and Materials	15-000-213-600	3,000	(1,621)	1,379	1,106	273
Total Health Services		99,231	242	99,473	2,969	96,504
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	101,983	945	102,928	102,928	-
Supplies and Materials	15-000-218-600	600	-	600	555	45
Total Other Support Services-Students-Regular		102,583	945	103,528	103,483	45

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: STACKHOUSE	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	2,952	-	2,952	2,496	456
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		2,952	-	2,952	2,496	456
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	60,482	-	60,482	57,000	3,482
Other Purchased Services	15-000-222-500	8,270	136	8,406	8,233	173
Supplies and Materials	15-000-222-600	23,036	(3,911)	19,125	11,473	7,652
Total Educational Media Services/School Library		92,907	(3,775)	89,132	76,706	12,426
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	129,821	-	129,821	129,821	-
Salaries of Secretarial & Clerical Assistants	15-000-240-105	51,784	4,953	56,737	56,737	-
Other purchase	15-000-240-500	400	-	400	-	400
Supplies & Materials	15-000-240-600	563	-	563	-	563
Total Support Services School Administration		182,568	4,953	187,521	186,558	963
Security:						
Salaries	15-000-266-100	37,749	-	37,749	37,620	129
Total Security:		37,749	-	37,749	37,620	129
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	624,999	-	624,999	580,000	44,999
Total Unallocated Benefits - Employee Benefits		624,999	-	624,999	580,000	44,999
Total Undistributed Expenditures		1,142,989	2,365	1,145,354	989,832	155,522
Total Expenditures - Current Expense		3,251,602	(3,533)	3,248,069	2,498,068	750,001
Capital Outlay:						
Equipment:						
Regular Programs - Instruction - Grades 1-5	15-120-100-730	-	3,775	3,775	3,775	-
Total Equipment		-	3,775	3,775	3,775	-
Total Capital Outlay		-	3,775	3,775	3,775	-
Total School Based Expenditures		3,251,602	242	3,251,844	2,501,843	750,001
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	3,251,602	-	3,251,602	2,502,332	(749,270)
Total Other Financing Sources/(Uses)		3,251,602	-	3,251,602	2,502,332	(749,270)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	(242)	(242)	489	731
Fund Balances, July 1		242	-	242	242	-
Fund Balances, June 30		\$ 242	\$ (242)	\$ -	\$ 731	\$ 731

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 5,911,174	\$ (130,048)	\$ 5,781,126	\$ 5,781,114	\$ 12
Regular Programs - Undistributed Instruction:							
	Other Salaries for Instruction	15-190-100-106	94,231	12,496	106,727	106,727	-
	Purchased Professional/Educational Services	15-190-100-320	20,000	(15,000)	5,000	4,485	515
	Other Purchased Services	15-190-100-500	24,400	11,932	36,332	27,728	8,604
	General Supplies	15-190-100-610	358,700	(66,234)	292,466	265,485	26,981
	Textbooks	15-190-100-640	41,708	(34,000)	7,708	7,097	611
	Other Objects	15-190-100-800	5,000	-	5,000	-	5,000
Total Regular Programs - Instruction			6,455,213	(220,854)	6,234,359	6,192,636	41,723
Learning and/or Language Disabilities:							
	General Supplies	15-204-100-610	2,000	(907)	1,093	1,092	1
	Textbooks	15-204-100-640	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities			4,000	(2,907)	1,093	1,092	1
Multiple Disabilities:							
	Salaries of Teachers	15-212-100-101	173,286	29,150	202,436	202,436	-
	Other Salaries for Instruction	15-212-100-106	148,208	(31,288)	116,920	114,287	2,633
	Other Purchased Services	15-212-100-500	500	-	500	-	500
	General Supplies	15-212-100-610	3,000	-	3,000	2,253	747
	Textbooks	15-212-100-640	2,000	(1,000)	1,000	-	1,000
Total Multiple Disabilities			326,994	(3,138)	323,856	318,976	4,880
Resource Room:							
	Salaries of Teachers	15-213-100-101	973,069	66,186	1,039,255	1,039,255	-
	Other Salaries for Instruction	15-213-100-106	117,044	13,050	130,094	130,094	-
	Purchase Professional Services	15-213-100-320	4,500	(4,302)	198	198	-
	Other Purchased Services	15-213-100-500	2,000	400	2,400	-	2,400
	General Supplies	15-213-100-610	4,000	(1,195)	2,805	2,805	-
	Textbooks	15-213-100-640	2,000	(2,000)	-	-	-
Total Resource Room			1,102,613	72,139	1,174,752	1,172,352	2,400
Total Special Education			1,433,607	66,094	1,499,701	1,492,420	7,281
School Sponsored Cocurricular Activities:							
	Salaries	15-401-100-100	137,400	180,593	317,993	317,993	-
Total School Sponsored Cocurricular Activities			137,400	180,593	317,993	317,993	-
Before/After School Programs:							
	1-5 Teacher Tutoring	15-421-100-101	50,000	(47,289)	2,711	2,711	-
Total Before/After School Programs			50,000	(47,289)	2,711	2,711	-
Total - Instruction			8,076,220	(21,456)	8,054,764	8,005,760	49,004
Health Services:							
	Salaries	15-000-213-100	140,053	(3,141)	136,912	136,912	-
	Purchased Professional & Technical Services	15-000-213-300	250	-	250	-	250
	Supplies and Materials	15-000-213-600	4,000	-	4,000	2,202	1,798
Total Health Services			144,303	(3,141)	141,162	139,114	2,048

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: HIGH SCHOOL	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	483,156	(15,886)	467,270	467,270	-
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	(2,969)	531	531	-
Total Other Support Services-Students-Regular		487,656	(18,855)	468,801	467,801	1,000
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	50,500	(37,673)	12,827	-	12,827
Supplies and Materials	15-000-221-600	750	-	750	-	750
Total Improvement of Instruction Services/Other Support Services Instructional Staff		51,250	(37,673)	13,577	-	13,577
Educational Media Services/School Library:						
Salaries of Other Professional Staff	15-000-222-104	98,882	-	98,882	98,172	710
Salaries of Technology Coordinator	15-000-222-177	30,457	-	30,457	30,457	-
Other Purchased Services	15-000-222-500	17,000	-	17,000	16,724	276
Supplies and Materials	15-000-222-600	13,000	(5,982)	7,018	7,018	-
Total Educational Media Services/School Library		159,339	(5,982)	153,357	152,371	986
Instructional Staff Training Services:						
Purchased Professional/Educational Services	15-000-223-320	3,000	(3,000)	-	-	-
Total Instructional Staff Training Services		3,000	(3,000)	-	-	-
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	592,020	2,631	594,651	589,541	5,110
Salaries of Secretarial & Clerical Assistants	15-000-240-105	355,261	13,108	368,369	368,369	-
Salaries of HFMS SHA	15-000-240-107	48,616	(17,739)	30,877	-	30,877
Other Salaries	15-000-240-110	120,396	-	120,396	115,882	4,514
Other Purchased Services	15-000-240-500	2,600	-	2,600	1,202	1,398
Supplies and Materials	15-000-240-600	7,500	-	7,500	1,201	6,299
Total Support Services School Administration		1,126,393	(2,000)	1,124,393	1,076,195	48,198
Security:						
Salaries	15-000-266-100	423,765	32,428	456,193	456,193	-
Total Security		423,765	32,428	456,193	456,193	-
Unallocated Benefits Employee Benefits						
Health Benefits	15-000-291-270	3,300,000	(27,230)	3,272,770	3,250,000	22,770
Total Unallocated Benefits - Employee Benefits		3,300,000	(27,230)	3,272,770	3,250,000	22,770
Total Undistributed Expenditures		5,695,706	(65,453)	5,630,253	5,541,674	88,579
Total Expenditures - Current Expense		13,771,926	(86,909)	13,685,017	13,547,434	137,583

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: HIGH SCHOOL	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Capital Outlay:						
Equipment:						
Regular Programs - Instruction:						
Grade 9-12	15-140-100-730	27,000	8,300	35,300	5,441	29,859
Multiple Disabilities	15-212-100-730	3,400	-	3,400	-	3,400
Total Equipment		<u>30,400</u>	<u>8,300</u>	<u>38,700</u>	<u>5,441</u>	<u>33,259</u>
Total Capital Outlay		<u>30,400</u>	<u>8,300</u>	<u>38,700</u>	<u>5,441</u>	<u>33,259</u>
Total School Based Expenditures		<u>13,802,326</u>	<u>(78,609)</u>	<u>13,723,717</u>	<u>13,552,875</u>	<u>170,842</u>
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	13,802,326	(100,473)	13,701,853	13,557,114	(144,739)
Total Other Financing Sources/(Uses)		<u>13,802,326</u>	<u>(100,473)</u>	<u>13,701,853</u>	<u>13,557,114</u>	<u>(144,739)</u>
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures		-	(21,864)	(21,864)	4,239	26,103
Fund Balances, July 1		<u>21,864</u>	<u>-</u>	<u>21,864</u>	<u>21,864</u>	<u>-</u>
Fund Balances, June 30		<u>\$ 21,864</u>	<u>\$ (21,864)</u>	<u>\$ -</u>	<u>\$ 26,103</u>	<u>\$ 26,103</u>

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SCHOOL: EARLY CHILDHOOD	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Current Expense:						
Resource Room:						
Salaries of Teachers	15-213-100-101	\$ 458,924	\$ (167,451)	\$ 291,473	\$ 291,473	\$ -
Other Salaries for Instruction	15-213-100-106	31,979	65,626	97,605	97,605	-
Total Resource Room		490,903	(101,825)	389,078	389,078	-
Preschool Disabilities - Full Time:						
Salaries of Teachers	15-216-100-101	168,348	81,147	249,495	249,495	-
Other Salaries for Instruction	15-216-100-106	205,877	40,351	246,228	246,228	-
Total Preschool Disabilities - Full Time		374,225	121,498	495,723	495,723	-
Total - Instruction		865,128	19,673	884,801	884,801	-
Total Expenditures - Current Expense		865,128	19,673	884,801	884,801	-
Total School Based Expenditures		865,128	19,673	884,801	884,801	-
Other Financing Sources/(Uses):						
Operating Transfer In - General Fund	15-5200-000-000	865,128	19,673	884,801	884,801	-
Total Other Financing Sources/(Uses)		865,128	19,673	884,801	884,801	-
Excess/(Deficiency) of Revenues						
Over/(Under) Expenditures						
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	\$ 1,968,345	\$ (63,296)	\$ 1,905,049	\$ 1,646,584	\$ 258,465
Regular Programs - Undistributed Instruction:						
Purchased Professional/Educational Services	15-190-100-320	2,500	-	2,500	-	2,500
Other Purchased Services	15-190-100-500	4,200	-	4,200	897	3,303
General Supplies	15-190-100-610	33,000	-	33,000	18,719	14,281
Textbooks	15-190-100-640	5,000	(4,236)	764	-	764
Other Objects	15-190-100-800	3,000	-	3,000	-	3,000
Total Regular Programs - Instruction		2,016,045	(67,532)	1,948,513	1,666,200	282,313
Learning and/or Language Disabilities:						
Other Salaries for Instruction	15-204-100-106	29,028	-	29,028	-	29,028
Purchased Professional/Educational Services	15-204-100-320	82	-	82	-	82
Other Purchased Services	15-204-100-500	3,500	-	3,500	3,143	357
General Supplies	15-204-100-610	2,039	-	2,039	-	2,039
Total Learning and/or Language Disabilities		34,649	-	34,649	3,143	31,506
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	71,333	88,691	160,024	160,024	-
Other Salaries for Instruction	15-212-100-106	29,278	29,111	58,389	58,389	-
Other Purchased Services	15-212-100-500	250	1,000	1,250	-	1,250
General Supplies	15-212-100-610	434	-	434	120	314
Textbooks	15-212-100-640	1,699	(1,000)	699	-	699
Total Multiple Disabilities		102,994	117,802	220,796	218,533	2,263
Resource Room:						
Salaries of Teachers	15-213-100-101	573,354	(105,954)	467,400	467,400	-
Other Salaries for Instruction	15-213-100-106	88,272	44,771	133,043	133,043	-
Purchased Professional Services	15-213-100-320	1,983	-	1,983	1,031	952
Other Purchased Services	15-213-100-500	1,269	-	1,269	1,269	-
General Supplies	15-213-100-610	1,605	-	1,605	402	1,203
Textbooks	15-213-100-640	1,371	486	1,857	1,857	-
Total Resource Room		667,854	(60,697)	607,157	605,002	2,155
Total Special Education		805,497	57,105	862,602	826,678	35,924
Basic Skills/Remedial:						
Other Salaries for instructors	15-230-100-106	19,928	10,788	30,716	30,716	-
Total Basic Skills/Remedial		19,928	10,788	30,716	30,716	-

PEMBERTON TOWNSHIP SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	8,773	18,971	27,744	27,744	-
Total School Sponsored Cocurricular Activities		8,773	18,971	27,744	27,744	-
Before/After School Programs:						
Teacher Tutoring	15-421-100-101	24,822	(18,971)	5,851	-	5,851
Total Before/After School Programs		24,822	(18,971)	5,851	-	5,851
Total - Instruction		2,875,065	361	2,875,426	2,551,338	324,088
Health Services:						
Salaries	15-000-213-100	96,726	1,900	98,626	98,503	123
Supplies and Materials	15-000-213-600	3,500	-	3,500	1,707	1,793
Total Health Services		100,226	1,900	102,126	100,210	1,916
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	186,769	-	186,769	180,558	6,211
Purchased Professional/Educational Services	15-000-218-320	363	-	363	-	363
Supplies and Materials	15-000-218-600	1,000	-	1,000	64	936
Total Other Support Services-Students-Regular		188,132	-	188,132	180,622	7,510
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-221-104	5,448	-	5,448	-	5,448
Supplies and Materials	15-000-221-600	2,500	-	2,500	-	2,500
Total Other Support Services-Students-Regular		7,948	-	7,948	-	7,948
Educational Media Services/School Library:						
Salaries of Technology Coordinators	15-000-222-177	61,849	(21,025)	40,824	10,246	30,578
Supplies and Materials	15-000-222-600	5,000	(4,111)	889	429	460
Total Educational Media Services/School Library		66,849	(25,136)	41,713	10,675	31,038
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	156,819	4,050	160,869	159,471	1,398
Salaries of HFMS SHA	15-000-240-107	12,246	(300)	11,946	7,522	4,424
Other Purchased Services	15-000-240-500	794	-	794	-	794
Supplies and Materials	15-000-240-600	1,000	-	1,000	119	881
Total Support Services School Administration		170,859	3,750	174,609	167,112	7,497
Security:						
Salaries	15-000-266-100	48,582	21,025	69,607	69,607	-
Total Security		48,582	21,025	69,607	69,607	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHOOL: NEWCOMB	ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Unallocated Benefits Employee Benefits: Health Benefits	15-000-291-270	875,001	-	875,001	825,001	50,000
Total Unallocated Benefits - Employee Benefits		875,001	-	875,001	825,001	50,000
Total Undistributed Expenditures		1,457,597	1,539	1,459,136	1,353,227	105,909
Total Expenditures - Current Expense		4,332,662	1,900	4,334,562	3,904,565	429,997
Capital Outlay: Equipment: Regular Programs - Instruction: Grades 6 - 8	15-130-100-730	2,000	-	2,000	-	2,000
Total Equipment		2,000	-	2,000	-	2,000
Total Capital Outlay		2,000	-	2,000	-	2,000
Total School Based Expenditures		4,334,662	1,900	4,336,562	3,904,565	431,997
Other Financing Sources/(Uses): Operating Transfer In - General Fund	15-5200-000-000	4,334,662	1,900	4,336,562	3,904,565	(431,997)
Total Other Financing Sources/(Uses)		4,334,662	1,900	4,336,562	3,904,565	(431,997)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

E. Special Revenue Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	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																	
Revenues:																		
Federal Sources	\$ 894,879	\$ 336,937	\$ 125,143	\$ 11,288	\$ 11,288	\$ 1,815	\$ 46,410	\$ 70,288	\$ 1,617,560	\$ 55,300	\$ 57,709	\$ 385,403	\$ 385,403	\$ 3,554,507				
Total Revenues	894,879	336,937	125,143	11,288	11,288	1,815	46,410	70,288	1,617,560	55,300	57,709	385,403	385,403	3,554,507				
Expenditures:																		
Instruction:																		
Salaries of Teachers	557,291	56,667	82,876	1,815	1,815	46,410					437	126,859	126,859	872,355				
Other Salaries for Instruction	15,800	-	-	-	-	-	-	-	-	-	-	87,671	87,671	103,471				
Purchased Professional Services	-	29,382	-	-	-	-	-	-	-	-	1,349	22,777	22,777	53,508				
Other Purchased Services	-	66,091	-	-	-	-	-	-	-	-	-	15,870	15,870	81,961				
Tuition	-	-	-	-	-	-	-	-	-	-	-	1,672,860	1,672,860					
General Supplies	46,864	125,468	-	7,834	7,834	-	-	-	-	-	19,164	4,300	4,300	203,630				
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total Instruction	619,955	277,608	82,876	9,649	9,649	46,410	1,617,560	55,300	20,950	257,477	2,987,785							
Support Services:																		
Salaries of Supervisors	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Salaries of Program Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	27,165	27,165	27,165				
Salaries of Sec. & Clerical Assistants	-	-	-	-	-	-	-	-	-	-	-	7,917	7,917	7,917				
Other Salaries	4,198	-	-	-	-	-	-	-	-	-	2,161	62,210	62,210	68,569				
Salaries of Comm. Parent Involv. Spec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Salaries of Masters Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Personal Services-Employee Benefits	270,726	4,335	42,267	139	139	23,669	-	-	-	166	19,355	360,657	360,657					
Purchased Professional Services	-	45,702	-	-	-	-	-	-	-	3,270	11,000	59,972	59,972					
Other Purchased Services	-	9,292	-	1,500	1,500	209	-	-	-	252	279	11,532	11,532					
Supplies & Materials	-	-	-	-	-	-	-	-	-	-	4,027	4,027	4,027					
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total Support Services	274,924	59,329	42,267	1,639	1,639	23,878	-	-	9,876	127,926	539,839							
Capital Outlay:																		
Instructional Equipment	-	-	-	-	-	-	-	-	-	-	26,883	26,883	26,883					
Total Capital Outlay	-	-	-	-	-	-	-	-	-	-	26,883	26,883	26,883					
Total Expenditures	894,879	336,937	125,143	11,288	11,288	70,288	1,617,560	55,300	57,709	385,403	3,554,507							
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, 2023**

	SUBTOTAL CARRIED FORWARD	C.R.R.S.A. LEARNING ACCEL.	ARP - IDEA BASIC	AMERICAN RESCUE PLAN ACCEL. LEARNING	MENTAL HEALTH	ARP SLFRF	SDA EMERG. CAPITAL	NIBPU APPLIANCE GRANT	CDC WRAP AROUND	PRESCHOOL EDUCATION PROGRAM	OTHER LOCAL	STUDENT ACTIVITIES	TOTAL
Revenues:													
State Sources	\$ 3,554,507	\$ 50,928	\$ 94,097	\$ 1,120,315	\$ 395,802	\$ 88,501	\$ 399,053	\$ 293,841	\$ 50,121	\$ 7,139,839	\$ 10,000	\$ -	\$ 7,882,854
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-	5,433,130
Local Sources	-	-	-	-	-	-	-	-	-	-	10,000	509,114	519,114
Total Revenues	3,554,507	50,928	94,097	1,120,315	395,802	88,501	399,053	293,841	50,121	7,139,839	10,000	509,114	13,835,098
Expenditures:													
Instruction:													
Salaries of Teachers	872,355	31,733	-	57,616	-	-	-	-	-	3,502,452	-	-	4,530,354
Other Salaries for Instruction	103,471	-	-	579,754	-	-	-	-	-	1,508,498	-	-	2,191,723
Purchased Professional Services	53,508	-	-	-	88,501	-	-	-	-	-	-	-	142,009
Other Purchased Services	81,961	-	-	-	-	-	-	-	50,121	30	-	-	132,112
Tuition	1,672,860	-	94,097	-	-	-	-	-	-	-	-	-	1,766,957
General Supplies	203,630	5	16,767	15,618	-	-	-	-	-	116,652	3,000	-	355,672
Total Instruction	2,987,785	48,500	94,097	652,988	88,501	-	-	-	50,121	5,127,632	3,000	-	9,118,827
Support Services:													
Salaries of Supervisors	-	-	-	-	-	-	-	-	-	120,255	-	-	120,255
Salaries of Program Directors	-	-	-	-	-	-	-	-	-	304,282	-	-	304,282
Salaries of Other Professional Staff	27,165	-	-	-	-	-	-	-	-	-	-	-	27,165
Salaries of Sec. & Clerical Assistants	7,917	-	-	-	-	-	-	-	-	81,402	-	-	89,319
Other Salaries	68,569	26,562	-	208,307	-	-	-	-	-	678,993	-	-	982,431
Salaries of Comm. Parent Involv. Spec.	-	-	-	-	-	-	-	-	-	62,535	-	-	62,535
Salaries of Masters Teachers	-	-	-	-	-	-	-	-	-	196,851	-	-	196,851
Salaries of Tech Coordinators	-	-	-	-	-	-	-	-	-	30,455	-	-	30,455
Personal Services-Employee Benefits	360,657	7,096	-	139,665	-	-	-	-	-	1,200,000	-	-	1,709,846
Purchased Professional Services	59,972	2,428	-	119,355	395,802	-	-	-	-	10,565	-	-	608,194
Other Purchased Services	11,532	-	-	-	-	-	-	-	-	1,083	-	-	12,615
Supplies & Materials	4,027	-	-	-	-	6,619	-	-	-	25,471	-	-	36,117
Other Objects	-	-	-	-	-	-	-	-	-	8,000	-	-	8,000
Student Activities	-	-	-	-	-	-	-	-	-	-	-	443,380	443,380
Total Support Services	539,839	33,658	-	467,327	395,802	6,619	-	-	-	2,719,892	-	443,380	4,631,445
Capital Outlay:													
Instructional Equipment	26,883	-	-	-	-	-	-	-	-	5,235	7,000	-	39,118
Non Instructional Equipment	-	-	-	-	-	-	399,053	293,841	-	-	-	-	692,894
Total Capital Outlay	26,883	-	-	-	-	-	399,053	293,841	-	5,235	7,000	-	732,012
Total Expenditures	3,554,507	50,928	94,097	1,120,315	395,802	88,501	399,053	293,841	50,121	7,852,759	10,000	443,380	14,482,284
Excess/(Deficiency) of Revenue Over/(Under) Expenditures	-	-	-	-	-	-	-	-	-	(712,920)	-	-	(647,186)
Other Financing Sources/(Uses):													
Transfer from Operating Budget - Pre-K	-	-	-	-	-	-	-	-	-	712,920	-	-	712,920
Total Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	712,920	-	-	712,920
Net Changes in Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	65,734
Fund Balance, July 1	-	-	-	-	-	-	-	-	-	-	-	-	289,204
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354,938

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES
BUDGETARY BASIS
FOR FISCAL YEAR ENDED JUNE 30, 2023**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 3,502,452	\$ 3,502,452	\$ -
Other Salaries for Instruction	1,508,498	1,508,498	-
Other Purchased Services	30	30	-
General Supplies	116,652	116,652	-
Total Instruction	<u>5,127,632</u>	<u>5,127,632</u>	<u>-</u>
Support Services:			
Salaries of Supervisors	123,335	120,255	3,080
Salaries of Program Directors	304,283	304,282	1
Salaries of Secretarial & Clerical Assistants	96,324	81,402	14,922
Other Salaries	720,943	678,993	41,950
Salaries of Comm. Parent Involv. Spec.	63,973	62,535	1,438
Salaries of Masters Teachers	199,314	196,851	2,463
Salaries of Tech Coordinators	30,457	30,455	2
Personal Services - Employee Benefits	1,275,242	1,200,000	75,242
Purchased Professional Services	18,000	10,565	7,435
Other Purchased Services	13,000	1,083	11,917
Supplies and Materials	35,000	25,471	9,529
Other Objects	11,643	8,000	3,643
Total Support Services	<u>2,891,514</u>	<u>2,719,892</u>	<u>171,622</u>
Facilities Acquisition & Construction Services:			
Instructional Equipment	5,235	5,235	-
Total Facilities Acquisition & Construction Services	<u>5,235</u>	<u>5,235</u>	<u>-</u>
Total Expenditures	<u>\$ 8,024,381</u>	<u>\$ 7,852,759</u>	<u>\$ 171,622</u>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2022-2023 Preschool Education Aid Allocation	\$ 7,211,460
Add: Actual Preschool Education Aid Carryover (June 30, 2022)	1,364,823
Add: Budgeted Transfer from the General Fund 2022-2023	<u>712,920</u>
Total Preschool Education Aid Funds Available for 2022-2023 Budget	9,289,203
Less: 2022-2023 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<u>(8,024,381)</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2023	1,264,822
Add: June 30, 2023 Unexpended Preschool Education Aid Funds	<u>171,622</u>
2022-2023 Carryover - Preschool Education Aid Funds	<u>\$ 1,436,444</u>
2022-2023 Preschool Education Aid Funds Carryover Budgeted in 2023-2024	<u>\$ 200,000</u>

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F. Capital Projects Fund

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR FISCAL YEAR ENDED JUNE 30, 2023**

PROJECT TITLE/ISSUE	ORIGINAL APPROPRIATIONS	EXPENDITURES TO DATE		TRANSFERRED TO / (FROM) OTHER CAPITAL PROJECTS	UNEXPENDED BALANCE JUNE 30, 2023
		PRIOR YEARS	CURRENT YEAR		
High School Auditorium Upgrades	\$ 500,000	\$ -	\$ 52,098	\$ -	\$ 447,902
Various High School Improvements	294,413	241,590	-	-	52,823
Waste Water Treatment Plant	2,200,000	1,362,656	390,747	-	446,597
Transportation Fuel Tanks	432,404	429,890	-	(2,514)	-
Various Boilers	547,662	119,540	-	(185,386)	242,736
High School Dugout Renovations	200,000	-	183,330	-	16,670
Fort Dix - Parking Lot	650,640	27,619	550,733	383,300	455,588
High School - Roof Replacement	895,200	781,796	-	(17,389)	96,015
Bus Garage Paving	737,848	409,387	-	(308,761)	19,700
High School - Well House	365,050	-	144,354	130,750	351,446
Total	\$ 3,372,478	\$ 3,372,478	\$ 1,321,262	\$ -	\$ 2,129,477

**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, 2023**

Revenues & Other Financing Sources:	
Transfer from General Fund	<u>\$ 700,000</u>
 Total Revenues	 <u>700,000</u>
Expenditures & Other Financing Uses:	
Purchased Professional & Technical Services	88,810
Construction Services	<u>1,232,452</u>
 Total Expenditures	 <u>1,321,262</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(621,262)
Fund Balance - Beginning	<u>2,750,739</u>
 Fund Balance - Ending	 <u><u>\$ 2,129,477</u></u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
HIGH SCHOOL AUDITORIUM UPGRADES
FOR THE YEAR ENDED JUNE 30, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
Total Revenues	-	500,000	500,000	500,000
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	52,098	52,098	79,400
Construction Services	-	-	-	420,600
Total Expenditures	-	52,098	52,098	500,000
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 447,902	\$ 447,902	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 500,000
Revised Authorized Cost	\$ 500,000
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
VARIOUS HIGH SCHOOL IMPROVEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

	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	289,403
Operating Transfer Out-General Fund	5,010	-	5,010	5,010
Transfer to Other Capital Projects	52,788	-	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, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 2,200,000	\$ -	\$ 2,200,000	\$ 2,200,000
Total Revenues	2,200,000	-	2,200,000	2,200,000
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	108,147	16,865	125,012	149,720
Construction Services	1,254,509	373,882	1,628,391	2,050,280
Total Expenditures	1,362,656	390,747	1,753,403	2,200,000
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 837,344	\$ (390,747)	\$ 446,597	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 2,200,000
Revised Authorized Cost	\$ 2,200,000
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
TRANSPORTATION FUEL TANKS
FOR THE YEAR ENDED JUNE 30, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 512,998	\$ -	\$ 512,998	\$ 512,998
Transfer from Other Capital Project	42,338	-	42,338	42,338
Total Revenues	555,336	-	555,336	555,336
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	30,486	-	30,486	30,486
Construction Services	399,404	-	399,404	399,404
Transfer to Other Capital Projects	122,932	2,514	125,446	125,446
Total Expenditures	552,822	2,514	555,336	555,336
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 2,514	\$ (2,514)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 513,000
Revised Authorized Cost	\$ 429,890
Percentage Decrease Over Original Authorized Cost	-16.20%

**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, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 590,000	\$ -	\$ 590,000	\$ 590,000
Total Revenues	590,000	-	590,000	590,000
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	-	-	100,000
Construction Services	119,540	-	119,540	262,276
Transfer to Other Capital Projects	42,338	185,386	227,724	227,724
Total Expenditures	161,878	185,386	347,264	590,000
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 428,122	\$ (185,386)	\$ 242,736	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 590,000
Revised Authorized Cost	\$ 362,276
Percentage Decrease Over Original Authorized Cost	-38.60%

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
HIGH SCHOOL DUGOUT RENOVATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Total Revenues	-	200,000	200,000	200,000
Expenditures & Other Financing Uses:				
Construction Services	-	183,330	183,330	200,000
Total Expenditures	-	183,330	183,330	200,000
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ -	\$ 16,670	\$ 16,670	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 200,000
Revised Authorized Cost	\$ 200,000
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
FORT DIX - PARKING LOT
FOR THE YEAR ENDED JUNE 30, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 650,640	\$ -	\$ 650,640	\$ 650,640
Transfer from Other Capital Project	-	383,300	383,300	383,300
	<hr/>			
Total Revenues	650,640	383,300	1,033,940	1,033,940
	<hr/>			
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	27,619	19,847	47,466	47,466
Construction Services	-	530,886	530,886	986,474
	<hr/>			
Total Expenditures	27,619	550,733	578,352	1,033,940
	<hr/>			
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 623,021	\$ (167,433)	\$ 455,588	\$ -
	<hr/> <hr/>			

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 650,640
Revised Authorized Cost	\$ 1,033,940
Percentage Decrease Over Original Authorized Cost	58.91%

**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, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 895,200	\$ -	\$ 895,200	\$ 895,200
Total Revenues	895,200	-	895,200	895,200
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	586	-	586	26,200
Construction Services	781,210	-	781,210	851,611
Transfer to Other Capital Projects	-	17,389	17,389	17,389
Total Expenditures	781,796	17,389	799,185	895,200
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 113,404	\$ (17,389)	\$ 96,015	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 895,200
Revised Authorized Cost	\$ 877,811
Percentage Decrease Over Original Authorized Cost	-1.94%

**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, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 737,848	\$ -	\$ 737,848	\$ 737,848
Total Revenues	737,848	-	737,848	737,848
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	-	-	-	19,700
Construction Services	409,387	-	409,387	409,387
Transfer to Other Capital Projects	-	308,761	308,761	308,761
Total Expenditures	409,387	308,761	718,148	737,848
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 328,461	\$ (308,761)	\$ 19,700	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 737,848
Revised Authorized Cost	\$ 429,087
Percentage Decrease Over Original Authorized Cost	-41.85%

**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, 2023**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues & Other Financing Sources:				
Transfer from General Fund	\$ 365,050	\$ -	\$ 365,050	\$ 365,050
Transfer from Other Capital Project	-	130,750	130,750	130,750
Total Revenues	365,050	130,750	495,800	495,800
Expenditures & Other Financing Uses:				
Construction Services	-	144,354	144,354	495,800
Total Expenditures	-	144,354	144,354	495,800
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	\$ 365,050	\$ (13,604)	\$ 351,446	\$ -

ADDITIONAL PROJECT INFORMATION

Original Authorized Cost	\$ 365,050
Revised Authorized Cost	\$ 495,800
Percentage Decrease Over Original Authorized Cost	35.82%

I. Long-Term Debt

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**PEMBERTON TOWNSHIP SCHOOL DISTRICT
LONG-TERM DEBT
SCHEDULE OF OBLIGATIONS UNDER LEASES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SERIES	DATE OF LEASE	TERM OF AGREEMENT	AMOUNT OF ORIGINAL LEASE TERMS		INTEREST RATE PAYABLE	AMOUNT OUTSTANDING JUNE 30, 2022	ISSUED CURRENT YEAR	RETIRED CURRENT YEAR	AMOUNT OUTSTANDING JUNE 30, 2023
			PRINCIPAL	INTEREST					
Technology Equipment:									
Copier Machines	9/28/2020	5 Years	\$ 206,804	\$ 16,156	3.000%	\$ 127,780	\$ -	\$ 41,324	\$ 86,456
Chromebooks	4/29/2021	4 Years	558,013	34,847	3.000%	424,716	-	137,352	287,364
Copier Machines	7/1/2022	5 Years	27,898	2,179	3.000%	-	27,898	5,250	22,648
Chromebooks	7/1/2022	4 Years	543,744	33,956	3.000%	-	543,744	129,889	413,855
Desktop Computers	7/1/2022	5 Years	330,390	25,810	3.000%	-	330,390	62,179	268,211
Total						\$ 552,496	\$ 902,032	\$ 375,994	\$ 1,078,534

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STATISTICAL SECTION (Unaudited)

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

	FISCAL YEAR ENDING JUNE 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Net Investment in Capital Assets	\$ 103,793,125	\$ 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
Restricted	35,475,865	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
Unrestricted	(31,808,061)	(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
Total Governmental Activities										
Net Position	\$ 107,460,929	\$ 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
Business-Type Activities										
Net Investment in Capital Assets	\$ 232,275	\$ 133,970	\$ 21,676	\$ 24,026	\$ 20,050	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	2,340,095	2,124,614	1,302,106	1,022,792	1,163,420	1,139,282	1,089,798	785,747	531,840	520,021
Total Business-Type Activities										
Net Position	\$ 2,572,370	\$ 2,258,584	\$ 1,323,782	\$ 1,046,818	\$ 1,183,470	\$ 1,139,282	\$ 1,089,798	\$ 785,747	\$ 531,840	\$ 520,021
Government-Wide										
Net Investment in Capital Assets	\$ 104,025,400	\$ 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
Restricted	35,475,865	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
Unrestricted	(29,467,966)	(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
Total District Net Position										
	\$ 110,033,299	\$ 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

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

	FISCAL YEAR ENDING JUNE 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses:										
Instruction:										
Regular	\$ 30,249,881	\$ 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
Special Education	8,479,255	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
Other Special Education	1,218,384	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
Other Instruction	955,251	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
Support Services:										
Tuition	5,746,510	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
Student & Instruction Related Services	14,580,299	14,714,236	14,680,466	17,758,242	17,118,136	18,649,985	17,697,275	16,686,067	15,992,275	14,967,527
School Administrative Services	3,107,894	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
General & Business Administrative Services	3,100,144	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
Plant Operations & Maintenance	9,636,843	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
Pupil Transportation	5,255,989	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
Unallocated Benefits	25,294,929	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
Special Schools	-	-	-	-	-	-	-	-	-	6,131
Transfer to Charter School	-	9,151	28,426	27,766	-	-	-	12,831	-	1,448,225
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)
Unallocated Loss on Disposal of Fixed Assets	-	609,764	1,091,470	199,640	(811,187)	-	41,633	224,333	-	-
Interest and Other Charges	38,494	-	-	-	-	-	-	-	-	-
Unallocated Depreciation	3,911,384	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
Unallocated Amortization	388,457	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	111,963,714	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
Business-Type Activities:										
Enterprise Funds	2,665,712	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
Total Business-Type Activities Expense	2,665,712	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
Total District Expenses	\$ 114,629,426	\$ 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
Program Revenues:										
Governmental Activities:										
Operating Grants & Contributions	\$ 24,138,497	\$ 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
Total Governmental Activities Program Revenues	24,138,497	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

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

	FISCAL YEAR ENDING JUNE 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Business-Type Activities:										
Charges for Services:										
Enterprise Funds	452,742	16,413	67,648	677,762	1,038,254	1,148,429	1,115,193	1,075,390	1,041,580	812,278
Operating Grants & Contributions	2,526,756	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
Total Business Type Activities Program Revenues	2,979,498	3,529,501	2,013,251	2,493,180	2,872,565	2,853,611	2,850,396	2,739,225	2,632,337	2,570,541
Total District Program Revenues	\$ 27,117,995	\$ 33,825,282	\$ 44,773,079	\$ 35,731,684	\$ 42,621,055	\$ 53,252,350	\$ 26,208,964	\$ 33,650,920	\$ 32,973,323	\$ 13,929,116
Net (Expense)/Revenue:										
Governmental Activities	\$ (87,825,217)	\$ (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)
Business-Type Activities	313,786	934,802	276,964	(136,652)	44,188	32,462	292,942	133,103	11,819	3,992
Total Government-Wide Net Expense	\$ (87,511,431)	\$ (86,338,640)	\$ (91,863,288)	\$ (94,812,712)	\$ (96,722,455)	\$ (107,678,418)	\$ (103,050,433)	\$ (97,618,042)	\$ (93,849,624)	\$ (100,741,892)
General Revenues & Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 20,252,825	\$ 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
Unrestricted Grants & Contributions	78,435,512	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
Tuition	96,167	78,321	294,794	350,585	184,145	391,205	397,462	377,569	551,063	288,314
Miscellaneous Income	2,282,032	703,959	414,967	769,078	399,482	603,318	815,413	914,323	536,260	840,389
Contribution from Pemberton Borough	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	(17,022)	(11,109)	(120,804)	-	-
Special Item - Donated Capital Assets	-	-	53,549,651	-	-	-	-	-	-	-
Total Governmental Activities	\$ 101,066,536	\$ 100,331,237	\$ 153,137,927	\$ 97,978,798	\$ 99,167,920	\$ 99,173,589	\$ 101,162,502	\$ 100,231,369	\$ 99,936,532	\$ 106,887,079
Business-Type Activities:										
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,022	\$ 11,109	\$ 120,804	\$ -	\$ -
Total Business-Type Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,022	\$ 11,109	\$ 120,804	\$ -	\$ -
Total Government-Wide	\$ 101,066,536	\$ 100,331,237	\$ 153,137,927	\$ 97,978,798	\$ 99,167,920	\$ 99,190,611	\$ 101,173,611	\$ 100,352,173	\$ 99,936,532	\$ 106,887,079
Change in Net Position:										
Governmental Activities	\$ 13,241,319	\$ 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
Business-Type Activities	313,786	934,802	276,964	(136,652)	44,188	49,484	304,051	253,907	11,819	3,992
Total District	\$ 13,555,105	\$ 13,992,597	\$ 61,274,639	\$ 3,166,086	\$ 2,445,465	\$ (8,487,807)	\$ (1,876,822)	\$ 2,734,131	\$ 6,086,908	\$ 6,145,187

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
FISCAL YEAR ENDING JUNE 30.										
General Fund:										
Restricted	\$ 34,278,052	\$ 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
Committed To	-	-	-	-	-	-	-	4,682,968	3,016,165	1,316,165
Assigned To	5,121,597	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	(1,586,007)	(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
Total General Fund	\$ 37,813,642	\$ 31,503,302	\$ 25,564,052	\$ 19,281,579	\$ 15,846,752	\$ 18,076,693	\$ 24,212,036	\$ 24,312,771	\$ 20,400,380	\$ 14,351,406
All Other Governmental Funds:										
Assigned To										
Other Purposes	\$ 1,286,602	\$ 857,191	\$ 134,093	\$ 87,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted										
Special Revenue Fund	(366,208)	(418,424)	(483,623)	(800,751)	(219,964)	(217,853)	(145,599)	(283,726)	(492,689)	(593,555)
Capital Projects	842,875	1,893,548	2,408,719	2,424,422	2,790,996	3,139,257	2,538,106	436,948	436,948	436,948
Total All Other Governmental Funds	\$ 1,763,269	\$ 2,332,315	\$ 2,059,189	\$ 1,711,056	\$ 2,571,032	\$ 2,921,404	\$ 2,392,507	\$ 153,222	\$ (55,741)	\$ (156,607)

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues:										
Tuition Charges	\$ 20,252,825	\$ 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
Transportation Charges	96,167	78,321	294,794	350,585	184,145	391,205	397,462	377,569	551,063	288,314
Miscellaneous	-	13,779	-	-	10,096	1,425	2,016	36,876	30,094	29,206
State Sources	2,282,032	690,180	414,967	769,078	389,386	598,893	806,097	874,314	489,601	884,663
Federal Sources	103,528,592	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
	10,614,716	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
Total Revenue	136,774,332	133,890,326	127,012,305	126,328,931	125,933,249	124,264,551	124,524,879	122,050,402	119,808,854	118,319,134
Expenditures:										
Instruction:										
Regular Instruction	30,249,881	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
Special Education Instruction	8,479,255	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
Other Special Instruction	1,218,384	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
Other Instruction	955,251	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
Support Services:										
Tuition	5,746,510	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
Attendance	143,559	130,482	120,074	135,749	239,529	299,882	274,760	243,461	217,914	208,650
Health Services	1,471,243	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
Student & Instruction Related Services	11,572,872	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
Educational Media Services/School Library	1,392,625	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
School Administrative Services	3,107,894	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
Other Administrative Services	1,108,007	1,167,341	1,378,168	1,161,063	1,175,409	974,578	745,913	948,265	826,287	981,996
Central Services	1,287,091	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
Administrative Information Technology	705,046	846,418	774,153	785,761	651,446	782,301	636,453	620,034	614,748	602,730
Plant Operations & Maintenance	9,345,733	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
Pupil Transportation	5,255,989	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
Unallocated Benefits	20,622,980	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
On-Behalf TPAF Pension and Soc. Security Contributions	22,692,488	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)**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenditures (continued):										
Capital Outlay	6,165,774	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
Special Schools	-	-	-	-	-	-	-	-	6,131	18,477
Transfers to Charter Schools	-	9,151	28,426	27,766	-	-	-	-	-	-
Debt Service:										
Principal	375,994	-	-	-	-	-	-	-	-	-
Interest & Other Charges	38,494	-	-	-	-	-	-	-	-	-
Total Expenditures	1,31,935,070	127,677,950	121,091,052	123,751,060	128,513,562	129,853,975	122,375,220	117,795,413	113,673,872	114,471,897
Excess (Deficiency) of Revenues Over/(Under) Expenditures	4,839,262	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
Other Financing Sources/(Uses):										
Transfers Out	(1,412,920)	(3,735,350)	(1,510,698)	(515,280)	(3,772,602)	(4,145,470)	(3,647,109)	(133,635)	-	(1,448,225)
Transfers In	1,412,920	3,735,350	1,510,698	515,280	3,772,602	4,128,448	3,636,000	-	14,858	-
Lease Proceeds - Nonbudgeted	902,032	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	902,032	-	-	-	-	(17,022)	(11,109)	(133,635)	14,858	(1,448,225)
Net Change in Fund Balances	\$ 5,741,294	\$ 6,212,376	\$ 5,921,253	\$ 2,577,871	\$ (2,580,313)	\$ (5,606,446)	\$ 2,138,550	\$ 4,121,354	\$ 6,149,840	\$ 2,399,012
Debt Service as a Percentage of Noncapital Expenditures	0.33%	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 EARNINGS	PRIOR YEAR REFUNDS	JIF RESERVE RETURNED	TRANSPORTATION FEE REVENUES	RESTITUTION	CANCELLED OUTDATED CHECKS	BUILDING USAGE FEES	HOMELESS AID	MISC.	TOTAL
2023	\$ 1,033,522	\$ 110,364	\$ -	\$ 5,000	-	\$ -	\$ 9,493	\$ -	\$ 604,539	\$ 1,762,918
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
	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
2023	\$ 21,340,700	\$ 1,299,147,800	\$ 22,036,700	\$ 4,411,800	\$ 89,156,950	\$ 4,474,300	\$ 35,444,600	\$ 1,476,012,850	\$ 2,033,285	\$ 1,478,046,135	1.336
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

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 DIRECT RATE		OVERLAPPING RATES				TOTAL DIRECT AND OVERLAPPING TAX RATE
	LOCAL SCHOOL	TOTAL DIRECT	TOWNSHIP	BURLINGTON COUNTY	COUNTY LIBRARY	COUNTY OPEN SPACE	
			OF PEMBERTON				
2023	1.336	1.336	1.103	0.372	0.034	0.031	2.876
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

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	2023		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Associates, LLC	\$ 20,218,100	1	1.37%
LLC Ocean Healthcare Partners	11,559,300	2	0.78%
Taxpayer #1	6,346,300	3	0.43%
Pine Grove Plaza Association	5,500,000	4	0.37%
ACI Real Estate SPE 101, LLC	5,100,000	5	0.35%
Belaire Estate, LLC	4,452,000	6	0.30%
Pemberton Farms Assoc.	3,404,900	7	0.23%
Pine View Terrace	3,285,600	8	0.22%
Paradise Lane Assoc.	3,265,500	9	0.22%
Rose Grove, LLC	2,717,600	10	0.18%
Total	\$ 65,849,300		4.46%

Taxpayer	2014		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE
Lake Valley Associates, LLC	\$ 9,999,900	1	1.13%
Supervalu Advantage	3,500,000	2	0.40%
Pine Grove Plaza Association	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	\$ 30,800,433		3.48%

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
2023	\$ 20,252,825	\$ 20,252,825	100.00%
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%

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		
2023	\$ -	\$ -	\$ -	\$ -
2022	-	-	-	-
2021	-	-	-	-
2020	-	-	-	-
2019	-	-	-	-
2018	-	-	-	-
2017	-	-	-	-
2016	-	-	-	-
2015	-	-	-	-
2014	-	-	-	-

**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		
2023	\$ -	\$ -	0.00%	\$ -
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%	-

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2023**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
Pemberton Township	\$ 28,082,360	100.00%	\$ 28,082,360
Burlington County	161,356,421	3.09%	4,978,191
Subtotal, Overlapping Debt			33,060,551
Pemberton Township School District Direct Debt			-
Total Direct & Overlapping Debt			\$ 33,060,551

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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Debt Limit	\$ 65,173,754	\$ 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
Total Net Debt Applicable to Limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	\$ 65,173,754	\$ 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

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%
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Legal Debt Margin Calculation for Fiscal Year 2022

Average Equalized Valuation of Taxable Property	Equalized Valuation Basis
Debt Limit (4 % of Average Equalization Value)	2022 \$ 1,817,263,865
Net Bonded School Debt	2021 1,565,275,913
Legal Debt Margin	2020 1,505,491,740
	<u>\$ 4,888,031,518</u>
	<u>\$ 1,629,343,839</u>
	\$ 65,173,754
	<u>\$ 65,173,754</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)
2022	26,961	N/A	N/A	4.8%
2021	26,808	1,863,048,768	69,496	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%

Source:

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

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

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

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

EXHIBIT J-15 NOT AVAILABLE

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

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Regular	359.00	330.60	359.50	371.2	403.7	403.7	390.1	428.4	386.5	382.8
Special Education	158.00	183.00	187.00	200.0	207.7	207.7	217.9	166.0	186.1	189.9
Other Instruction	4.00	4.00	9.00	8.0	7.6	7.6	7.9	40.9	81.2	10.9
Support Services:										
Student & Instruction Related										
Services	140.10	179.00	160.50	120.5	122.4	122.4	118.4	138.2	114.3	106.4
School Administrative Services	36.00	35.00	36.50	48.5	50.5	50.5	59.8	42.5	41.0	44.5
General & Business Administrative										
Services	9.00	12.00	12.00	21.0	23.9	23.9	21.0	2.0	2.0	21.3
Plant Operations & Maintenance	67.50	71.00	75.00	95.0	100.0	100.0	91.0	96.5	90.5	93.5
Pupil Transportation	73.50	85.30	100.50	100.0	102.3	102.3	100.0	99.5	104.0	102.0
Business & Other Support										
Services	9.00	9.00	9.00	9.0	11.0	11.0	24.0	20.5	20.5	22.0
Food Service	39.50	35.00	35.00	37.5	36.2	36.2	41.5	41.5	41.5	41.5
Total	895.6	943.9	984.0	1,010.7	1,065.3	1,065.3	1,071.6	1,076.0	1,067.6	1,014.8

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				
2023	4,343	\$ 125,769,296	\$ 28,959	3.24%	9.8:1	10.5:1	11.1:1	4,303	3,904	-0.92%	90.73%
2022	4,373	122,658,141	28,049	6.28%	9.8:1	10.5:1	11.1:1	4,343	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	4,070	-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	4,364	-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	4,456	0.00%	92.01%
2018	4,781	126,636,660	26,487	12.20%	10.5:1	10.5:1	10.5:1	4,843	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	4,609	-0.89%	94.25%
2016	4,934	110,954,448	22,488	3.65%	10.5:1	10.5:1	10.5:1	4,934	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	5,081	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	5,039	4,678	-0.18%	92.84%

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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Elementary Schools:										
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
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)	303	273	288	319	324	328	356	361	372	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
Denbo-Crichton (2021):										
Square Feet	126,000	126,000	126,000	-	-	-	-	-	-	-
Capacity (Students)	920	920	920	-	-	-	-	-	-	-
Enrollment	851	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	278	288	298	308	307	312	349	351	368	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
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	215	240	267	280	327	332	291	296	369	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	274	327	357	423	417	422	424	392	387	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	319	302	336	-	-	-	-	-	-	-
Middle School:										
Helen A. Fort/ Newcomb Middle School (1956):										
Square Feet	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080	117,080
Capacity (Students)	841	841	841	841	841	841	841	841	841	841
Enrollment	609	646	687	985	982	987	1,026	992	1,068	1,071
High School:										
Pemberton High School (1975):										
Square Feet	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000	299,000
Capacity (Students)	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577
Enrollment	1,054	1,032	1,045	980	983	988	1,010	1,024	1,029	997
Other Buildings:										
Central Administration (1926):										
Square Feet	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750
Pemberton Early Childhood Education Center (2013):										
Square Feet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Capacity (Students)	600	600	600	600	600	600	600	600	600	600
Enrollment	440	412	326	431	501	501	463	513	497	506

Number of Schools at June 30, 2023:

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	HIGH	EMMONS	FORT	BUSANSKY	STACKHOUSE	EARLY	NEWCOMB	DENBO-	OTHER	HARKER-	WYLIE	HAINES	CRICHTON	DENBO	TOTAL
*	FORT MIDDLE	SCHOOL	SCHOOL	SCHOOL	DIX	DIX	CHILDHOOD	CHILDHOOD	NEWCOMB	CRICHTON	FACILITIES	WYLIE	WYLIE	HAINES	CRICHTON	DENBO	TOTAL
2023	\$ 134,175	\$ 342,658	\$ 42,042	\$ 42,042	\$ 42,494	\$ 51,817	\$ 42,042	\$ 91,681	\$ 58,034	\$ 144,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 949,341
2022	95,367	243,551	29,882	29,882	30,204	36,830	29,882	65,164	41,249	102,633	-	-	-	-	-	-	674,762
2021	140,762	359,481	44,105	44,105	44,580	54,361	44,105	96,182	60,883	151,487	-	-	-	-	-	-	995,946
2020	150,091	383,305	47,029	47,029	47,535	57,964	47,029	-	64,918	-	102,556	38,643	-	35,856	-	44,811	1,019,737
2019	33,485	85,514	10,492	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	10,492	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	10,492	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	10,492	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	10,492	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	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	\$ 722,644	\$ 1,842,079	\$ 226,430	\$ 226,430	\$ 228,867	\$ 279,075	\$ 226,431	\$ 253,027	\$ 312,561	\$ 398,518	\$ 246,041	\$ 90,714	\$ 168,172	\$ 78,876	\$ 105,193	\$ 5,178,628	

* 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 SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2023**

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

Source: District records.

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SINGLE AUDIT SECTION

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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, 2023, 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 20, 2024.

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 2023-001, 2023-002, 2023-003, 2023-004, 2023-005 and 2023-007.

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 2023-001, 2023-002, 2023-003, 2023-004, 2023-005 and 2023-007.

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 20, 2024



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, 2023. 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, 2023.

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.

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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 two instances of noncompliance which are required to be reported in accordance with the New Jersey OMB's Circular 15-08 and which are described in the accompanying schedule of findings and questioned costs as findings 2023-006 and 2023-007. 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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding 2023-007 to be a material weakness.

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

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.

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 20, 2024

PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

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, 2022	CASH RECEIVED	BUDGETARY EXPENDITURES CANCELLED	SUBRECIPIENT EXPENDITURES	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2023	UNEARNED REVENUE AT JUNE 30, 2023	
												\$
U.S. Department of Agriculture												
Passed Through New Jersey Department of Agriculture:												
Child Nutrition Cluster:												
National School Lunch Program	10.555	22NJ304N1099	100-010-3350-026	\$ 1,301,127	7/1/22-6/30/23	\$ -	\$ 1,045,011	\$ (1,301,127)	\$ -	\$ (256,116)	\$ -	
COVID-19 National School Lunch Program	10.555	22NJ304N1099	100-010-3350-026	2,047,063	7/1/21-6/30/22	(428,341)	428,341	-	-	-	-	
Healthy Hunger-Free Kids Act	10.555	22NJ304N1099	100-010-3350-026	32,719	7/1/22-6/30/23	-	26,330	(32,719)	-	(6,389)	-	
After School Snack Program	10.555	22NJ304N1099	100-010-3350-026	76,623	7/1/22-6/30/23	-	64,832	(76,623)	-	(11,791)	-	
COVID-19 After School Snack Program	10.555	22NJ304N1099	100-010-3350-026	68,906	7/1/21-6/30/22	(12,189)	12,189	-	-	-	-	
COVID-19 Federal Supply Chain Assistance (1st/2nd)	10.555	22NJ304N1099	100-010-3350-118	168,645	7/1/22-9/30/23	-	168,645	(134,142)	-	-	34,503	
COVID-19 Federal Supply Chain Assistance (3rd)	10.555	22NJ304N1099	100-010-3350-118	39,017	10/1/22-9/30/24	-	39,017	-	-	-	39,017	
Food Distribution Program (Noncash Assistance)	10.555	22NJ304N1099	Unavailable	428,460	7/1/22-6/30/23	-	428,460	(302,389)	-	-	126,071	
Food Distribution Program (Noncash Assistance)	10.555	22NJ304N1099	Unavailable	338,955	7/1/21-6/30/22	71,243	-	(71,243)	-	-	-	
Subtotal						(369,287)	2,212,825	(1,918,243)	-	(274,296)	199,591	
Breakfast Program	10.553	22NJ304N1099	100-010-3350-028	470,234	7/1/22-6/30/23	-	374,352	(470,234)	-	(95,882)	-	
COVID-19 Breakfast Program	10.553	22NJ304N1099	100-010-3350-028	784,347	7/1/21-6/30/22	(161,987)	161,987	-	-	-	-	
Subtotal						(161,987)	536,339	(470,234)	-	(95,882)	-	
Summer Food Service Program	10.559	22NJ304N1099	100-010-3350-026	51,416	7/1/22-6/30/23	-	51,416	(51,416)	-	-	-	
COVID-19 Summer Food Service Program	10.559	22NJ304N1099	100-010-3350-026	148,272	7/1/21-6/30/22	(2,205)	2,205	-	-	-	-	
Subtotal						(2,205)	53,621	(51,416)	-	-	-	
Total Child Nutrition Cluster						(533,479)	2,802,785	(2,439,893)	-	(370,178)	199,591	
Total U.S. Department of Agriculture						(533,479)	2,802,785	(2,439,893)	-	(370,178)	199,591	
U.S. Department of Education												
Direct Awards:												
P.L. 103-382 Impact Aid Section 7003(b)	84.041	S041B143114	N/A - Direct Award	2,513,671	7/1/22-6/30/23	-	2,513,671	(2,513,671)	-	-	-	
Subtotal						-	2,513,671	(2,513,671)	-	-	-	
Passed Through New Jersey Department of Education:												
Title I	84.010	S010A220030	100-034-5064-194	950,026	7/1/22-9/30/23	-	416,010	(894,879)	-	(478,869)	-	
Title I	84.010	S010A210030	100-034-5064-194	989,793	7/1/21-9/30/22	(172,526)	172,526	-	-	-	-	
Title I - S/A Part A	84.010	S010A220030	100-034-5064-219	486,994	7/1/22-9/30/23	-	111,877	(336,937)	-	(225,060)	-	
Title I - S/A Part A	84.010	S010A210030	100-034-5064-219	479,798	7/1/21-9/30/22	(43,026)	43,026	-	-	-	-	
Subtotal						(215,552)	743,439	(1,231,816)	-	(703,929)	-	
Title II - Part A	84.367	S367A220029	100-034-5063-290	125,143	7/1/22-9/30/23	-	57,166	(125,143)	-	(67,977)	-	
Title II - Part A	84.367	S367A210029	100-034-5063-290	142,876	7/1/21-9/30/22	(32,015)	32,015	-	-	-	-	
Subtotal						(32,015)	89,181	(125,143)	-	(67,977)	-	
Title III	84.365	S365A220030	100-034-5064-187	22,108	7/1/22-9/30/23	-	2,106	(11,288)	-	(9,182)	-	
Title III	84.365	S365A210030	100-034-5064-187	26,969	7/1/21-9/30/22	(15,003)	15,003	-	-	-	-	
Subtotal						(15,003)	17,109	(11,288)	-	(9,182)	-	
Title IV - Part A	84.424	S424A220031	100-034-5063-348	71,439	7/1/22-9/30/23	-	31,002	(70,288)	-	(39,286)	-	
Title IV - Part A	84.424	S424A210031	100-034-5063-348	72,142	7/1/21-9/30/22	(12,062)	12,062	-	-	-	-	
Subtotal						(12,062)	43,064	(70,288)	-	(39,286)	-	

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

PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

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, 2022	CASH RECEIVED	BUDGETARY EXPENDITURES CANCELLED	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2023	UNEARNED REVENUE AT JUNE 30, 2023
U.S. Department of Education (continued):										
Passed Through New Jersey Department of Education (continued):										
Special Education Cluster:										
I.D.E.A. Part B, Basic Regular	84-027	H027A220100	100-034-5065-016	1,617,560	7/1/22-9/30/23	-	1,530,755	(1,617,560)	(86,805)	-
I.D.E.A. Part B, Basic Regular	84-027	H027A210100	100-034-5065-016	1,561,935	7/1/21-9/30/22	(265,912)	265,912	-	-	-
COVID-19 ARP - IDEA Basic	84-027X	H027X210100	100-034-5065-094	229,547	7/1/21-9/30/22	(135,450)	229,547	(94,097)	-	-
Subtotal						(401,362)	2,026,214	(1,711,657)	(86,805)	-
I.D.E.A. Preschool	84-173	H173A220114	100-034-5065-020	60,450	7/1/22-9/30/23	-	-	(55,300)	(55,300)	-
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	(55,300)	(55,300)	-
Total Special Education Cluster						(455,577)	2,080,429	(1,766,957)	(142,105)	-
Career and Technical Education (Perkins)	84-048	V048A220030	100-034-5062-084	96,016	7/1/22-9/30/23	-	26,018	(57,709)	(31,691)	-
Career and Technical Education (Perkins)	84-048	V048A210030	100-034-5062-084	92,910	7/1/21-9/30/22	(67,818)	67,818	-	-	-
Subtotal						(67,818)	93,836	(57,709)	(31,691)	-
21st Century Grant	84-287	S287C220030	100-034-5064-161	424,948	7/1/22-9/30/23	-	223,263	(321,478)	(98,215)	-
21st Century Grant	84-287	S287C210030	100-034-5064-161	424,948	7/1/21-9/30/22	(33,661)	97,586	(63,925)	-	-
Subtotal						(33,661)	320,849	(385,403)	(98,215)	-
Education Stabilization Fund:										
COVID-19 CARES Emergency Relief Grant	84-425D	S425D200027	100-034-5120-513	723,419	3/13/20-9/30/22	(85,373)	85,373	-	-	-
COVID-19 CRRSA - ESSER II	84-425D	S425D210027	100-034-5120-518	2,917,414	3/13/20-9/30/23	(2,623,421)	2,612,330	(99,861)	(71,444)	-
COVID-19 CRRSA - Learning Acceleration	84-425D	S425D210027	100-034-5120-518	187,225	3/13/20-9/30/23	(11,482)	45,983	(50,928)	(16,427)	-
COVID-19 CRRSA - Mental Health	84-425D	S425D210027	100-034-5120-518	45,000	3/13/20-9/30/23	(14,169)	36,669	(22,500)	-	-
COVID-19 ARP - ESSER III	84-425U	S425U210027	100-034-5120-523	6,556,699	3/13/20-9/30/24	(622,156)	1,433,228	(1,120,315)	(309,243)	-
COVID-19 ARP - Accelerated Learning	84-425U	S425U210027	100-034-5120-523	420,928	3/13/20-9/30/24	-	395,802	(395,802)	-	-
COVID-19 ARP - Mental Health	84-425U	S425U210027	100-034-5120-523	88,501	3/13/20-9/30/24	-	88,501	(88,501)	-	-
Subtotal						(3,356,601)	4,697,886	(1,777,907)	(397,114)	-
Total U.S. Department of Education						(4,188,289)	10,599,464	(7,940,182)	(1,489,499)	-
U.S. Department of the Treasury										
Passed Through New Jersey Department of Education:										
COVID-19 ARP SLRF - DOE Special Ed. Serv.	21-027	SLFRP0002	100-034-5065-096	6,619	7/1/21-6/30/23	-	6,619	(6,619)	-	-
Total U.S. Department of the Treasury						-	6,619	(6,619)	-	-
U.S. Department of Health and Human Services										
Passed Through New Jersey Department of Human Services:										
Medicaid Reimbursement (SEMI)	93-778	2305NJ5MAP	100-054-7540-211	401,794	7/1/22-6/30/23	-	401,794	(401,794)	-	-
Medicaid Reimbursement (FFCRA/SEMI)	93-778	2305NJ5MAP	100-054-7540-211	36,012	1/1/21-12/31/21	-	36,012	(36,012)	-	-
Total U.S. Department of Health and Human Services						-	437,806	(437,806)	-	-
Total Expenditures of Federal Awards						\$ (4,721,768)	\$ 13,846,674	\$ (10,824,500)	\$ (1,859,677)	\$ 199,591

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, 2023

STATE GRANTOR/PROGRAM TITLE OR CLUSTER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2022	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	CANCELLED	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2023	UNEARNED REVENUE AT JUNE 30, 2023	MEMO	
											BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
New Jersey Department of Education:												
General Fund:												
State Aid-Public:												
Equalization Aid	495-034-5120-078	\$ 44,069,667	7/1/22-6/30/23	\$ -	\$ 44,069,667	\$ (44,069,667)	\$ -	\$ -	\$ -	\$ -	\$ 4,288,063	\$ (44,069,667)
Special Education Categorical Aid	495-034-5120-089	3,488,912	7/1/22-6/30/23	-	3,488,912	(3,488,912)	-	-	-	-	339,478	(3,488,912)
Security Aid	495-034-5120-084	1,398,487	7/1/22-6/30/23	-	1,398,487	(1,398,487)	-	-	-	-	136,075	(1,398,487)
Adjustment Aid	495-034-5120-085	14,505,772	7/1/22-6/30/23	-	14,505,772	(14,505,772)	-	-	-	-	1,411,439	(14,505,772)
School Choice Aid	495-034-5120-068	84,071	7/1/22-6/30/23	-	84,071	(84,071)	-	-	-	-	8,180	(84,071)
Military Impact Aid	495-034-5120-114	4,270,250	7/1/22-6/30/23	-	4,270,250	(4,270,250)	-	-	-	-	415,503	(4,270,250)
Total State Aid-Public												
Transportation Aid	495-034-5120-014	2,481,707	7/1/22-6/30/23	-	2,481,707	(2,481,707)	-	-	-	-	6,598,738	(67,817,159)
Nonpublic Transportation Aid	495-034-5120-014	20,904	7/1/22-6/30/23	-	2,481,707	(2,481,707)	-	-	(20,904)	-	241,475	(2,481,707)
Homeless Tuition Aid	495-034-5120-005	30,043	7/1/22-6/30/23	(14,210)	14,210	-	-	-	(30,043)	-	-	(20,904)
Homeless Tuition Aid	495-034-5120-005	83,149	7/1/21-6/30/22	(83,149)	83,149	-	-	-	(30,043)	-	-	(30,043)
Securing Our Children's Future Bond Act	Unavailable	235,975	7/1/20-6/30/22	(235,975)	-	-	-	-	(235,975)	-	-	-
Extraordinary Aid	495-034-5120-044	757,791	7/1/22-6/30/23	-	757,791	(757,791)	-	-	(757,791)	-	-	(757,791)
Extraordinary Aid	495-034-5120-044	433,003	7/1/21-6/30/22	(673,951)	673,951	-	-	-	-	-	-	-
Maintenance of Equity Aid	Unavailable	758,461	7/1/22-6/30/23	-	-	(758,461)	-	-	(758,461)	-	-	(758,461)
Stabilization Aid	495-034-5120-114	706,050	7/1/22-6/30/23	-	706,050	(706,050)	-	-	-	-	-	(706,050)
Supplemental Aid	495-034-5120-148	214,577	7/1/22-6/30/23	-	214,577	(214,577)	-	-	-	-	-	(214,577)
Reimbursed TPAF Social Security Contributions	495-034-5094-003	3,003,092	7/1/22-6/30/23	-	2,856,924	(3,003,092)	-	-	(146,168)	-	-	(3,003,092)
Reimbursed TPAF Social Security Contributions	495-034-5094-003	3,046,533	7/1/21-6/30/22	(226,258)	226,258	-	-	-	-	-	-	-
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	4,095,107	7/1/22-6/30/23	-	4,095,107	(4,095,107)	-	-	-	-	-	(4,095,107)
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	15,588,674	7/1/22-6/30/23	-	15,588,674	(15,588,674)	-	-	-	-	-	(15,588,674)
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	5,615	7/1/22-6/30/23	-	5,615	(5,615)	-	-	-	-	-	(5,615)
Total General Fund												
Preschool Education Aid	495-034-5120-086	7,211,460	7/1/22-6/30/23	(1,233,543)	94,763,381	(95,479,180)	-	-	(1,949,342)	-	6,840,213	(95,479,180)
Preschool Education Aid	495-034-5120-086	7,076,278	7/1/21-6/30/22	1,364,823	7,211,460	(5,775,016)	-	-	-	1,436,444	721,146	(5,775,016)
Preschool Education Aid - CDC Wrap Around	495-034-5120-118	54,178	7/1/22-6/30/23	-	54,178	(1,364,823)	-	-	-	-	-	(1,364,823)
Preschool Education Aid - CDC Wrap Around	495-034-5120-118	53,632	7/1/21-6/30/22	5,350	-	(50,121)	-	-	4,057	-	-	(50,121)
SDA Emergent and Capital Maintenance Needs	Unavailable	737,214	7/1/22-6/30/23	-	737,214	(399,053)	-	(5,350)	-	-	-	(399,053)
School Noncompliant Plumbing Fixture and Appliance Program	Unavailable	293,841	7/1/22-6/30/23	-	293,841	(293,841)	-	-	-	-	-	(293,841)
Preschool Security Compliance Grant	Unavailable	19,480	7/1/21-6/30/22	(19,480)	-	-	-	-	(19,480)	-	-	-
Subtotal		19,480	7/1/21-6/30/22	(19,480)	8,296,693	(7,882,854)	-	(5,350)	(19,480)	1,778,662	721,146	(7,882,854)
Total Special Revenue												
				1,350,693	8,296,693	(7,882,854)	-	(5,350)	(19,480)	1,778,662	721,146	(7,882,854)
New Jersey Department of Agriculture:												
Enterprise Fund:												
National School Lunch Program (State Share)	495-010-3330-001	27,369	7/1/22-6/30/23	-	22,019	(27,369)	-	-	(5,350)	-	-	(27,369)
National School Lunch Program (State Share)	495-010-3330-001	48,149	7/1/21-6/30/22	(9,916)	9,916	-	-	-	-	-	-	-
National School Lunch Program - Reduced (State Share)	495-010-3330-002	42,397	7/1/22-6/30/23	-	34,041	(42,397)	-	-	(8,356)	-	-	(42,397)
After the Bell Program (State Share)	495-010-3330-004	15,685	7/1/22-6/30/23	-	12,574	(15,685)	-	-	(3,111)	-	-	(15,685)
Summer Program (State Share)	495-010-3330-005	1,356	7/1/22-6/30/23	-	1,356	(1,356)	-	-	-	-	-	(1,356)
Total Enterprise Fund												
				(9,916)	79,906	(86,807)	-	-	(16,817)	-	-	(86,807)
Total Expenditures of State Financial Assistance												
				\$ 107,234	\$ 103,139,980	\$ (103,448,841)	\$ -	\$ (5,350)	\$ (1,985,639)	\$ 1,778,662	\$ 7,561,359	\$ (103,448,841)
State Financial Assistance Programs not subject to Calculation for Major Program Determination:												
TPAF - Post Retirement Medical (Noncash Assistance)	495-034-5094-001	4,095,107	7/1/22-6/30/23	-	4,095,107	-	-	-	-	-	-	4,095,107
TPAF - Pension Contributions (Noncash Assistance)	495-034-5094-002	15,588,674	7/1/22-6/30/23	-	15,588,674	-	-	-	-	-	-	15,588,674
TPAF - Long-Term Disability Insurance (Noncash Assistance)	495-034-5094-004	5,615	7/1/22-6/30/23	-	5,615	-	-	-	-	-	-	5,615
Total State Financial Assistance subject to Calculation for Major Program Determination.												

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
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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, 2023. 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, 2023.

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, 2023**

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 \$400,358 for the general fund and \$1,996,309 for the special revenue fund. See Exhibit C-3 Note A of the basic financial statements, for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance expenditures reported in the School District's basic financial statements on a GAAP basis are presented as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 2,951,477	\$ 95,879,538	\$ 98,831,015
Special Revenue Fund	7,663,239	7,649,054	15,312,293
Food Service Fund	<u>2,439,893</u>	<u>86,807</u>	<u>2,526,700</u>
Total Awards & Financial Assistance	<u>\$ 13,054,609</u>	<u>\$ 103,615,399</u>	<u>\$ 116,670,008</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, 2023.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
 NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
 FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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>	\$ 1,231,816
Title II, Part A: <i>High Quality Teachers and Principals</i>	125,143
Title III: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	11,288
Title IV, Part A: <i>Student Support and Academic Enrichment Program</i>	<u>70,288</u>
	<u>\$ 1,438,535</u>

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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>84.041</u>	<u>S041B143114</u>	<u>Impact Aid</u>
		<u>Education Stabilization Fund:</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>Medical Assistance Program:</u>
<u>93.778</u>	<u>2305NJ5MAP</u>	<u>Medicaid Reimbursement (SEMI)</u>
<u>93.778</u>	<u>2305NJ5MAP</u>	<u>Medicaid Reimbursement (FFCRA/SEMI)</u>

Dollar threshold used to determine Type A programs	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u> </u> yes <u> X </u> no

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

State Financial Assistance

Dollar threshold used to determine Type A programs	_____ \$ 2,512,783 _____
Auditee qualified as low-risk auditee?	_____ yes <u> X </u> no
Internal control over major programs:	
1) Material weakness(es) identified?	<u> X </u> yes _____ 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:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
_____	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 _____
_____	_____
495-034-5094-003	Reimbursed TPAF Social Security Contributions _____
_____	_____
495-034-5120-086	Preschool Education Aid _____

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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. 2023-001:

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 a lack of sufficient personnel within the business office.

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, 2023**

Section II – Financial Statement Findings (continued)

Finding No. 2023-002:

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 records due to a lack of sufficient personnel within the business office.

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, 2023**

Section II – Financial Statement Findings (continued)

Finding No. 2023-003:

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 records due to a lack of sufficient personnel within the business office.

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, 2023**

Section II – Financial Statement Findings (continued)

Finding No. 2023-004:

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 \$1,510,228. These encumbrances have been disallowed as of June 30, 2023.

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, 2023**

Section II – Financial Statement Findings (continued)

Finding No. 2023-005:

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 records due to a lack of sufficient personnel within the business office.

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, 2023**

Section II – Financial Statement Findings (continued)

Finding No. 2023-007:

Criteria or Specific Requirement:

N.J.S.A. 18A:17-9a requires school districts to approve and file, on a monthly basis, the Board Secretary reports of the District.

Condition:

The District did not approve and file, on a monthly basis, the Board Secretary reports of the District.

Context:

The District could not provide documentation that it filed its monthly Board Secretary Reports.

Effect or Potential Effect:

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

Cause:

Unknown.

Recommendation:

That the District comply with requirements of N.J.S.A. 18A:17-9a.

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
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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. 2023-006

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) and N.J.S.A. 18A:17-10 requires school districts to provide copies of the December and June Board Secretary Reports to the executive county superintendent within 60 days of the December month-end and August 1, respectively.

Condition:

The District did not provide the executive county superintendent with copies of the December and June Board Secretary Report within 60 days of the December month-end and August 1, respectively.

Questioned Costs:

None.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

Context:

The District could not provide documentation that it filed its December and June reports 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) and N.J.S.A. 18A:17-10 requirements.

Cause:

Unknown.

Recommendation:

That the District comply with requirements of N.J.A.C. 6A:23A-16.10(c)(4)(iv) and N.J.S.A. 18A:17-10.

View of Responsible Officials:

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

Finding No. 2023-007

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.S.A. 18A:17-9a requires school districts to approve and file, on a monthly basis, the Board Secretary reports of the District.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

Condition:

The District did not approve and file, on a monthly basis, the Board Secretary reports of the District.

Questioned Costs:

None.

Context:

The District could not provide documentation that it filed its monthly Board Secretary Reports.

Effect or Potential Effect:

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

Cause:

Unknown.

Recommendation:

That the District comply with requirements of N.J.S.A. 18A:17-9a.

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, 2023**

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 2022-001

Condition: The District cash reconciliations for 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.

Current Status: The condition has not been corrected, see Finding 2023-001.

Finding 2022-002

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

Current Status: The condition has not been corrected, see Finding 2023-002.

Finding 2022-003

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

Current Status: The condition has not been corrected, see Finding 2023-003.

Finding 2022-004

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.

Current Status: The condition has not been corrected, see Finding 2023-004.

Finding 2022-005

Condition: The District over-drafted its Food Service Bank account during the current fiscal year.

Current Status: The condition has been corrected.

**PEMBERTON TOWNSHIP SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Statement Findings (continued)

Finding 2022-006

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.

Current Status: The condition has not been corrected, see Finding 2023-005.

Finding 2022-007

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

Current Status: Determined to be immaterial noncompliance for the current year under audit.

Federal Awards

None.

State Financial Assistance

Finding 2022-008

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.

Current Status: The condition has not been corrected, see Finding 2023-006.

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