

**KEANSBURG SCHOOL DISTRICT**

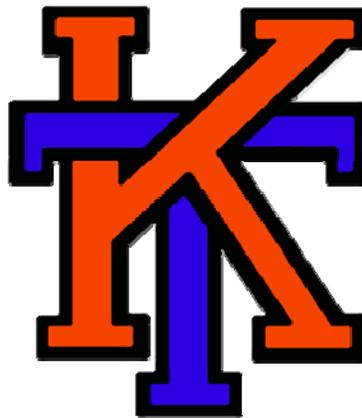
Keansburg, New Jersey  
County of Monmouth

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2019**



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

**KEANSBURG SCHOOL DISTRICT**



*Home of the Titans*

**YEAR ENDED JUNE 30, 2019**

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



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**INTRODUCTORY SECTION**

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**KEANSBURG SCHOOL DISTRICT**  
*Office of the School Business Administrator/Board Secretary*  
**100 Palmer Place, Keansburg, NJ 07734**  
**(732)787-2007**  
**Fax (732-495-6714**  
[www.keansburg.k12.nj.us](http://www.keansburg.k12.nj.us)

December 16, 2019

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

Dear Board Members and Citizens of the Borough of Keansburg:

It is with pleasure we submit the Comprehensive Annual Financial Report (CAFR) of the Keansburg School District (District) for the Fiscal year ended June 30, 2019. This CAFR includes the District's basic Financial Statements prepared in accordance with Generally Accepted Accounting Principles (GAAP) for Local Governments. Responsibility for both the accuracy of the data and the completeness and fairness of the Presentation, including all Disclosures, rests with the Management of the Board of Education. To the best of our knowledge and belief, the data presented in this Report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the Governmental activities, the Business-type activities, each major Fund and the aggregate remaining Fund information at June 30, 2019, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All Disclosures necessary to enable the reader to gain an understanding of the District's financial activities, including the Management's Discussion Analysis, have been included.

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

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

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

The Statistical Section includes selected financial trends, Revenue capacity, Debt capacity, certain demographic and economic information and operating information of the District, generally presented on a multi-year basis;

The Single Audit Section - The District is required to undergo an annual Single Audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulation Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)" and the New Jersey State Treasury Circular Letter 15-08 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid." Information related to this Single Audit, including the Independent Auditors' Report on the internal control and compliance with applicable laws, Regulations, Contracts and Grants, along with findings and questioned costs, if any, is included in the Single Audit Section of this Report.

## **SCHOOL DISTRICT ORGANIZATION**

The Keansburg School District is an independent reporting entity within the criteria adopted by the GASB as established by the Statement No. 14 as amended by GASB Statement No. 39 and No. 61. The Keansburg Board of Education and its four (4) schools constitute the District's reporting entity.

The District provides a full range of Programs and services appropriate to grades Pre-K through 12. These include Regular Education Programs for the very able students (Gifted and Talented), as well as those for Students with Disabilities both in and out of District. One Preschool, one Elementary School, one Middle School, and one High School comprise of the District's instructional facilities.

Supervising District wide-goals is a Superintendent, a School Business Administrator/Board Secretary, a Director of Elementary and Secondary education, and a Supervisor of Special services. Each of the schools have their own Principal and Vice Principal.

The Board of Education is comprised of nine members, each elected to three-year terms, and it meets on the second Tuesday of each month for Regular meetings. Committee meetings take place one to two other times per month. During the Meetings and Committee Meetings the Board members determine District goals, priorities, set Policy, and conduct other business. Board meetings are open to the public and begin at 7:00PM and never later than 8:00 PM

PTA/PTO's are highly active in the District and provide community support for a variety of Programs and activities for the children. The PTA's/PTO help to provide the financial resources needed to support various Educational Programs for the schools and students.

To maintain effective communications, the District uses several options to ensure a consistent flow of information to our stakeholders. Communication tools utilized by the District include a website that is updated regularly with important information for parents, such as school

closures, delayed openings, medical/health alerts, new Curriculum initiatives, and more. The District also communicates with parents via “Code Red”, a system that provides both phone and text message contact options. The ability to contact the entire parent population within 20 minutes about changes in the school day, i.e. early closure, or to be able to update them in an emergency situation, is a vital component in ensuring that our communication efforts are timely, accurate and effective. The District also utilizes Parent Portal for communications between home and school for non-emergency notifications such as grades, attendance records, and events within the schools.

## **EDUCATIONAL PROGRAM**

### **DISTRICT CURRICULUM**

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

### **ECONOMIC CONDITION AND OUTLOOK**

The following details the changes in the student enrollment of the district over the last five (5) years and the current school year. The table presents the annual pupil enrollment, as of October 15th, for the schools years 2012-2013 through 2018-2019.

<b>School Year</b>	<b>Enrollment as of October 15</b>	<b>% of Change</b>
2018-2019	1,569	-2.12
2017-2018	1,603	1.04
2016-2017	1,547	1.00
2015-2016	1,545	-0.99
2014-2015	1,555	-0.98
2013-2014	1,593	-0.97
2012-2013	1,637	0.95

The Keansburg School District is heavily dependent on State Aid with 70% of the District’s General Fund Revenue attributed to those funds for the 2018-2019 year. State aid for

2018-2019 decreased by \$452,261.00 and will continue to decline as per the States efforts in Funding Equity and Senate Bill 2-the reduction is anticipated to continue over the next eight years.

With only 15% of the Budget funded by Local Taxpayers, the future outlook for financing the Keansburg School District continues to depend primarily upon the willingness and ability of the Governor and State Legislature to provide funding in accordance with the School Funding Reform Act and the availability of State tax.

## **MAJOR INITIATIVES**

As a result of a comprehensive review of Educational Curriculum Programs, instruction and services within the District, the following initiatives have been reviewed and/or expanded:

### **Implantation of Grading System Anticipated Improvements**

- K-Grade 2 - Report Card Grades added to Genesis
- K-12 Grades Report Card template on Genesis
- Attendance and behavior influence grading
- Standards Based Report Cards (K-5)
- Switch from Quarters to Trimesters (K-5)

### **Technology Upgrades Continue**

- Wireless access points District Wide
- White boards in every classroom
- Completed One to One Chromebooks in Middle School and High School students Which was a change from MacBooks
- Bolger Middle School Digital Sign
- High School Server room upgraded

### **Curriculum and Professional Development**

- NJSLA Assessment continued
- Differentiated Instruction continued to be implemented
- Curriculum continues to be revised to meet Core Curriculum Content Standards
- Year 3 of implantation of Achieve NJ model aligned with the TEACH NJ law
- My Learning Plan utilized by staff
- LinkIt Student Data program implemented district wide
- Transferred 5th Grade from Middle school to Elementary school building
- Language arts workshop model throughout district
- Instructional specialist (K-8) ELA/Math
- Reviewing current Math Programs utilized K-8
- Reviewing District utilized evaluation model

## **INTERNAL CONTROLS**

Management of the District is responsible for establishing and maintaining an Internal Control System designed to ensure that the Assets of the District are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of Financial Statements in conformity with GAAP as they pertain to Government Entities. The Internal Control System is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a Control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by Management.

As a recipient of the Federal and State awards, the District also is responsible for ensuring that an adequate Internal Control system is in place to ensure compliance with applicable laws, Regulations, Contracts and Grants related to those Programs. This Internal Control System is also subject to periodic evaluation by the District Management.

As part of the District's Single Audit, described earlier, tests are made to determine adequacy of the Internal Control system, including that portion related to Federal and State Financial Assistance Programs, as well as to determine that the District has complied with applicable laws, Regulations, Contracts and Grants. All Board of Education Policies are updated in this area. Additionally, the District has a point person responsible for these areas.

## **BUDGETARY CONTROLS**

In addition to Internal Controls, the district maintains Budgetary Controls. The objective of these Controls is to ensure compliance with legal provisions embodied in the Annual Budget. Annual appropriated Budgets are adopted for the General Fund, the Special Revenue Funds, 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. P.L. 2011, c 202 allowed School Districts to elect to eliminate the Budget vote and adopt a Budget approved by the Board of Education and the New Jersey Department of Education (NJDOE) providing that the tax levy increase does not exceed 2% plus any allowable Waivers.

An Encumbrance Accounting System is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of Fund balance at Fiscal year end. The School Business Administrator and the Superintendent meet with the Finance Committee regularly to review the School Budget and areas of concern.

## **CASH MANAGEMENT**

The Investment Policy of the District is guided in large part by State Statute. The District has adopted a Cash Management Plan, which requires it to deposit public funds in Public Depositories protected from loss under the provision of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect governmental units from a loss of funds deposited with a failed banking institution in New Jersey. The law requires governmental units to deposit funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

## **RISK MANAGEMENT**

The Board carries various forms of insurance, including but not limited to General Liability, Automobile Liability and Comprehensive, Hazard and Theft insurance on property contents, Fidelity Bonds, and Workers Compensation. A schedule of insurance coverage is found in J-20.

## **ACCOUNTING SYSTEMS AND REPORTS**

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

## **INDEPENDENT AUDIT**

New Jersey State Statutes require an Annual Audit by Independent Certified Public Accountants or registered municipal accountants. The accounting firm of Holman Frenia Allison, P.C., was selected by the Board to perform the Audit. In addition to meeting the requirements set forth in State Statutes, the Audit was designed to meet the requirements of Title 2 U.S. Code of Federal Regulations Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)" and the New Jersey OMB Circular 15-08. The Auditors' Report on the Basic Financial Statements, required supplementary information, Individual Fund Statements and Schedules is included in the Financial Section of this Report. The Auditors' Reports related specifically to the Single Audit are included in the Single Audit Section of this Report.

## **ACKNOWLEDGEMENTS**

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

Respectfully submitted,



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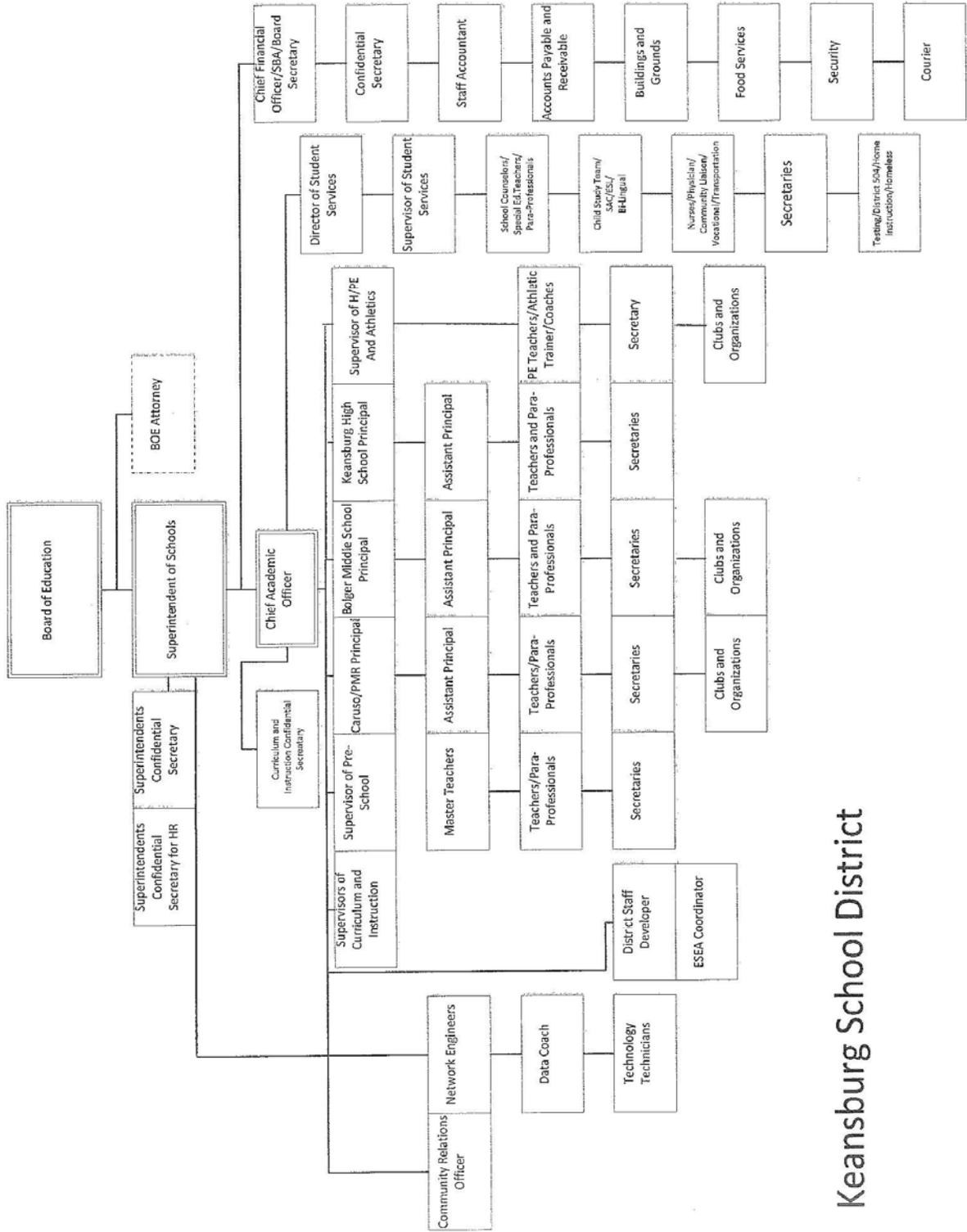
John D. Covert  
Superintendent of Schools



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Louise B. Davis  
Interim School Business Administrator/  
Board Secretary

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# Keansburg School District

**KEANSBURG SCHOOL DISTRICT  
KEANSBURG, NEW JERSEY  
ROSTER OF OFFICIALS  
JUNE 30, 2019**

Members of the Board of Education

**TERM EXPIRES**

Kimberly Kelaher Moran, President

2020

Michael Donaldson, Vice President

2021

Brooke Clayton

2019

Christopher J. Hoff

2020

Emily O'Hare

2021

Robert Ketch

2020

Patricia Frizell

2021

Michael Mankowski

2019

Matthew Kitchen

2020

Other Officials

John Niesz, Superintendent of Schools

Daniel Castles, School Business Administrator/Board Secretary

**KEANSBURG SCHOOL DISTRICT  
KEANSBURG, NEW JERSEY  
CONSULTANTS AND ADVISORS  
JUNE 30, 2019**

**AUDITOR/AUDIT FIRM**

Robert W. Allison, CPA, PSA, RMA  
Holman Frenia Allison, P. C.  
912 Highway 33, Suite 2  
Freehold, New Jersey 07728

**ATTORNEY**

John O. Bennet, Esq.  
Gluck Walrath, LLP  
11 Wharf Avenue, Suite 4  
Red Bank, New Jersey 07701

**ARCHITECT**

Andrew F. Trocchia, AIA  
Sonnenfeld and Trocchia Architects  
53 Main Street  
Holmdel, New Jersey 08701

**HEALTH INSURANCE BROKER**

Gary W. Goldfarb  
Senior Vice-President-Employee Benefits Division  
Brown & Brown Benefit Advisors  
1129 Broad Street, Suite 101  
Shrewsbury, NJ 07702

**PROPERTY/CASUALTY INSURANCE BROKER**

New Jersey Schools Insurance Group  
450 Veterans Drive  
Burlington, New Jersey 08016

**FINANCIAL SECTION**

Second Section

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## INDEPENDENT AUDITORS REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Keansburg School District, County of Monmouth, State of New Jersey, as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the, Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Keansburg School District, County of Monmouth, State of New Jersey, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedules related to accounting and reporting for pensions and other post employment benefits, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Keansburg School District's basic financial statements. The introductory section, combining statements and related major fund supporting statements and schedules, and statistical section are presented for purposes of additional analysis, as required by the Division of Administration and Finance, Department of Education, State of New Jersey, and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining statements and related major fund supporting statements and schedules, and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining statements and related major fund supporting statements and schedules and schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated December 16, 2019 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School District's internal control over financial reporting and compliance.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Robert W. Allison  
Certified Public Accountant  
Public School Accountant, No. 897

Freehold, New Jersey  
December 16, 2019

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**REQUIRED SUPPLEMENTARY INFORMATION - PART I**

Management's Discussion and Analysis

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## KEANSBURG SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2019 UNAUDITED

This section of the Keansburg School District's Comprehensive Annual Financial Report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2019. As management of the Keansburg School District, we offer readers of the District's financial statement this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information presented in the Letter of Transmittal, the financial statements, notes to the financial statements, and other supplemental information to enhance their understanding of the District's Financial Performance.

Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements- Management's Discussion and Analysis-for State and Local Governments* issued in June 1999 that is also required by the New Jersey State Department of Education. Certain comparative information between the current fiscal year (2018-2019) and the prior fiscal year (2017-2018) is required to be presented in the MD&A.

#### FINANCIAL HIGHLIGHTS

Key financial highlights for 2019 are as follows:

- In total, net position of governmental activities decreased \$2,514,043.29, which represents a 7.40% decrease from 2018. Total net position of business-type activities decreased \$37,921.38 which represents a 21.10% decrease from 2018.
- General revenues accounted for \$33,031,204.30 in revenue or 66.85% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$16,382,008.16 or 33.15% of total revenues of \$49,413,212.46.
- Total assets of governmental activities increased by \$152,892.52 as cash and cash equivalents decreased by \$162,110.87, receivables increased by \$178,127.05, restricted cash and total capital assets decreased by \$1,260,311.60.
- Total liabilities of governmental activities decreased by \$445,204.23 as non-current liabilities due beyond one year decreased by \$1,582,806.61.
- The District had \$51,068,437.14 in governmental activity expenses; only \$15,558,189.55 of these expenses were offset by program specific charges for services, grants, or contributions. General revenues from governmental activities of \$32,996,204.30 was not adequate to provide for these programs, resulting in a decrease in net position for governmental activities of \$2,514,043.29.
- In the governmental funds, the general fund had \$39,192,281.50 in revenues and \$40,783,418.80 in expenditures. The general fund's fund balance decreased by \$1,591,137.30 over 2018.

## KEANSBURG SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2019 UNAUDITED

#### USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

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

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

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

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

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

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

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

#### *Governmental Funds*

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

## KEANSBURG SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2019 UNAUDITED

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

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

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

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

#### ***Proprietary Funds***

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

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

#### ***Fiduciary Funds***

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

The District uses trust and agency funds to account for resources held for student activities and groups, for payroll transactions, student scholarship fund and for the District's unemployment trust fund. The basic fiduciary fund financial statements can be found as Exhibits B-7 and B-8 in this report.

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

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

**KEANSBURG SCHOOL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
UNAUDITED**

**Government-Wide Financial Analysis**

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

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The following table provides a summary of net position for June 30, 2019 and 2018, respectively:

	<b>Net Position</b>			
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
<b>Assets</b>				
Current and Other				
Assets	\$ 1,652,974.23	\$ 2,123,212.15	\$ (107,875.63)	\$ (251,333.69)
Capital Assets, Net	40,749,925.70	42,010,237.30	122,676.00	129,137.00
Total Assets	<u>42,402,899.93</u>	<u>44,133,449.45</u>	<u>14,800.37</u>	<u>(122,196.69)</u>
<b>Deferred Outflows of Resources</b>				
Deferred Outflows				
Relating to Pension	1,577,657.00	2,215,922.00	-	-
Total Assets and Deferred Outflows of Resources	<u>1,577,657.00</u>	<u>2,215,922.00</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>				
Long-Term Liabilities	7,213,201.24	8,796,007.85	-	-
Other Liabilities	2,619,578.17	1,481,975.79	232,412.40	57,493.96
Total Liabilities	<u>9,832,779.41</u>	<u>10,277,983.64</u>	<u>232,412.40</u>	<u>57,493.96</u>
<b>Deferred Inflows of Resources</b>				
Deferred Inflows				
Relating to Pension	2,707,319.00	2,116,886.00	-	-
Total Liabilities and Deferred Inflows of Resources	<u>2,707,319.00</u>	<u>2,116,886.00</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Net Investment in				
Capital Assets	40,379,196.96	41,484,541.00	122,676.00	129,137.00
Restricted	1,047,444.32	2,808,445.95	-	-
Unrestricted	(9,986,182.76)	(10,338,485.14)	(340,288.03)	(308,827.65)
Total Net Position	<u>\$ 31,440,458.52</u>	<u>\$ 33,954,501.81</u>	<u>\$ (217,612.03)</u>	<u>\$ (179,690.65)</u>

**KEANSBURG SCHOOL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
UNAUDITED**

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

Restricted net position decreased \$1,761,001.63 from the prior year to \$1,047,444.32 at June 30, 2019.

Unrestricted net position may be used to meet the District's ongoing operating obligations to vendors, debtors and employees. The unrestricted net position includes the unassigned General Fund balance netted with the amount of long-term obligations that are not invested in capital assets. The (\$9,986,182.76) is shown as unrestricted net position for Governmental Activities.

The following table provides a summary of revenues and expenses for the District's governmental and business-type activities and the change in net position for June 30, 2019 and 2018. Significant variances in revenues and expenditures from year to year, and explanations thereof, are detailed in the 'Financial Analysis of the District's Funds' section later in this report.

	<u>June 30, 2019</u>		
	<u>Governmental</u>	<u>Business-Type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ -	\$ 265,358.86	\$ 265,358.86
Operating Grants and Contributions	15,558,189.55	823,818.61	16,382,008.16
General Revenues:			
Property Taxes	5,166,272.00	-	5,166,272.00
Federal and State Aid	27,624,762.67	-	27,624,762.67
Miscellaneous	205,169.63	35,000.00	240,169.63
Total Revenues	<u>48,554,393.85</u>	<u>1,124,177.47</u>	<u>49,678,571.32</u>
<b>Expenses:</b>			
Instructional Services	29,249,868.67	-	29,249,868.67
Support Services	21,818,568.47	1,162,098.85	22,980,667.32
Total Expenses	<u>51,068,437.14</u>	<u>1,162,098.85</u>	<u>52,230,535.99</u>
Change in Net Position	(2,514,043.29)	(37,921.38)	(2,551,964.67)
Net Position, Beginning	33,954,501.81	(179,690.65)	33,774,811.16
Net Position, Ending	<u>\$ 31,440,458.52</u>	<u>\$ (217,612.03)</u>	<u>\$ 31,222,846.49</u>

**KEANSBURG SCHOOL DISTRICT**

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

**UNAUDITED**

**June 30, 2018**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ -	\$ 32,785.18	\$ 32,785.18
Operating Grants and Contributions	18,586,849.15	765,728.16	19,352,577.31
General Revenues:			
Property Taxes	5,015,919.50	-	5,015,919.50
Federal and State Aid	28,341,186.59	-	28,341,186.59
Miscellaneous	247,550.28	-	247,550.28
<b>Total Revenues</b>	<b>52,191,505.52</b>	<b>798,513.34</b>	<b>52,990,018.86</b>
<b>Expenses:</b>			
Instructional Services	31,858,260.67	-	31,858,260.67
Support Services	21,979,607.58	1,072,136.90	23,051,744.48
<b>Total Expenses</b>	<b>53,837,868.25</b>	<b>1,072,136.90</b>	<b>54,910,005.15</b>
Change in Net Position	(1,646,362.73)	(273,623.56)	(1,919,986.29)
Net Position, Beginning	35,600,864.54	93,932.91	35,694,797.45
<b>Net Position, Ending</b>	<b>\$ 33,954,501.81</b>	<b>\$ (179,690.65)</b>	<b>\$ 33,774,811.16</b>

**Financial Analysis of the District's Funds**

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

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

**KEANSBURG SCHOOL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
UNAUDITED**

**Financial Information at Fiscal Year-End**

The following schedule presents a summary of the general fund, and special revenue fund revenues for the fiscal year ended June 30, 2019 and 2018 and the amount and percentage of increases and (decreases) in relation to prior year revenues.

	<u>June 30, 2019</u>			
	Amount	Percent Of Total	Increase (Decrease) From 2018	Percent of Increase (Decrease)
Current Expenditures:				
Instruction	\$ 40,326,935.28	88.49%	\$ 712,822.02	1.80%
Undistributed	5,056,724.87	11.10%	635,949.09	14.39%
Capital Outlay	187,329.40	0.41%	(449,411.56)	-70.58%
<b>Total</b>	<b>\$ 45,570,989.55</b>	<b>100%</b>	<b>\$ 899,359.55</b>	<b>-54.40%</b>

	<u>June 30, 2018</u>			
	Amount	Percent Of Total	Increase (Decrease) From 2017	Percent of Increase (Decrease)
Current Expenditures:				
Instruction	\$ 39,614,113.26	88.68%	\$ (22,543,942.96)	132.07%
Undistributed	4,420,775.78	9.90%	(21,316,845.36)	-82.82%
Capital Outlay	636,740.96	1.43%	375,722.62	143.94%
<b>Total</b>	<b>\$ 44,671,630.00</b>	<b>100%</b>	<b>\$ (43,485,065.70)</b>	<b>193.19%</b>

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

**General Fund Budgetary Highlights**

Throughout the year, as necessary, budget transfers were effectuated between budget accounts to re-align the 2018-2019 budget. Budget transfers were effectuated based on expected positive and negative budget variances. The budget is continually managed and revised with budget transfers as necessary or practical to do so.

**Significant Budget Transfers and Variations:**

- TPAF, which is the state’s contribution to the pension fund, is an “on-behalf” revenue and expenditure item to the district and is required to be reflected in the financial statements.
- Reallocations were made among the various salary budget accounts to reflect changes in the personnel budget for the 2018-2019 year.
- Transfers were made into purchased services for special education programs to provide funds for required additional services.

Based on the financial results of 2018-2019 unassigned fund balance decreased by \$1,738,515.44 (2% required per S-1701, net of allowable adjustments).

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

The Food Services Enterprise Fund showed a change in net position of (\$37,921.38) in 2018-2019 as compared to a change in net position of (\$273,623.56) in 2017-2018.

**KEANSBURG SCHOOL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
UNAUDITED**

**Capital Assets**

At June 30, 2019 the District has capital assets of \$40,749,925.70, net of depreciation, which includes land, construction in progress, land improvements, buildings/construction, machinery and equipment.

	<u>June 30, 2019</u>	
	Governmental	Business-Type
	Activities	Activities
Land	\$ 387,253.00	\$ -
Buildings/Construction	39,885,284.00	-
Machinery and Equipment	477,388.70	122,676.00
Total	<u>\$ 40,749,925.70</u>	<u>\$ 122,676.00</u>
	<u>June 30, 2018</u>	
	Governmental	Business-Type
	Activities	Activities
Land	\$ 387,253.00	\$ -
Buildings/Construction	40,293,851.00	-
Machinery and Equipment	1,329,133.30	129,137.00
Total	<u>\$ 42,010,237.30</u>	<u>\$ 129,137.00</u>

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

**Debt Administration and Other Obligations**

At June 30, 2019 and 2018, the District had no outstanding debt issues.

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

**Economic Factors and Subsequent Year's Budgets**

The Borough of Keansburg sustained significant damage as a result of Hurricane Sandy in October 2012. Many homes were damaged and families have been displaced. There has been a continuous decline in enrollment. The Borough of Keansburg lost \$30 million in ratables. It is unknown at this time how the storm may impact the future financial health of the District.

**Requests for Information**

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

**BASIC FINANCIAL STATEMENTS**

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A. Government-Wide Financial Statements

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**KEANSBURG SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2019**

	<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>
<b>ASSETS:</b>			
Cash & Cash Equivalents	\$ 350,214.90	\$ -	\$ 350,214.90
Receivables, Net (Note 4)	530,142.43	152,701.56	682,843.99
Internal Balance	272,616.90	(272,616.90)	-
Inventory	-	12,039.71	12,039.71
Restricted Cash & Cash Equivalents	500,000.00	-	500,000.00
Capital Assets, Net (Note 5)			
Non-Depreciable	387,253.00	-	387,253.00
Depreciable	40,362,672.70	122,676.00	40,485,348.70
Total Assets	42,402,899.93	14,800.37	42,417,700.30
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Related to Pensions (Note 8)	1,577,657.00	-	1,577,657.00
Total Deferred Outflow of Resources	1,577,657.00	-	1,577,657.00
<b>LIABILITIES:</b>			
Cash Deficit	-	169,401.56	169,402
Accounts Payable	2,179,334.24	63,010.84	2,242,345.08
Due to Other Governments	342,699.00	-	342,699.00
Unearned Revenue	97,544.93	-	97,544.93
Noncurrent Liabilities (Note 7):			
Due Within One Year	231,334.45	-	231,334.45
Due in More Than One Year	6,981,866.79	-	6,981,866.79
Total Liabilities	9,832,779.41	232,412.40	10,065,191.81
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Related to Pensions (Note 8)	2,707,319.00	-	2,707,319.00
Total Deferred Inflow of Resources	2,707,319.00	-	2,707,319.00
<b>NET POSITION:</b>			
Net Investment in Capital Assets	40,379,196.96	122,676.00	40,501,872.96
Restricted for:			
Maintenance Reserve	500,000.00	-	500,000.00
Excess Surplus	547,444.32	-	547,444.32
Unrestricted (Deficit)	(9,986,182.76)	(340,288.03)	(10,326,470.79)
Total Net Position	\$ 31,440,458.52	\$ (217,612.03)	\$ 31,222,846.49

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

KEANSBURG SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2019

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	CAPITAL GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Governmental Activities:							
Instruction:							
Regular Instruction	\$ 18,942,247.87	\$ -	\$ 8,749,211.32	\$ -	(10,193,036.55)	\$ -	(10,193,036.55)
Special Education Instruction	7,270,412.90	-	2,223,648.31	-	(5,046,764.59)	-	(5,046,764.59)
Other Instruction	3,037,207.90	-	928,926.91	-	(2,108,280.99)	-	(2,108,280.99)
Support Services:							
Tuition	3,591,164.04	-	291,273.54	-	(3,299,890.50)	-	(3,299,890.50)
Student & Instruction Related Services	8,634,593.64	-	2,559,308.84	-	(6,075,284.80)	-	(6,075,284.80)
General Administrative	771,244.79	-	62,554.43	-	(708,690.37)	-	(708,690.37)
School Administrative Services	1,465,542.97	-	118,867.84	-	(1,346,675.14)	-	(1,346,675.14)
Central Services	499,184.65	-	40,488.06	-	(458,696.59)	-	(458,696.59)
Plant Operations & Maintenance	4,341,640.75	-	379,906.66	-	(3,961,734.09)	-	(3,961,734.09)
Pupil Transportation	2,515,197.62	-	204,003.64	-	(2,311,193.98)	-	(2,311,193.98)
Total Governmental Activities	51,068,437.14	-	15,558,189.55	-	(35,510,247.59)	-	(35,510,247.59)
Business-Type Activities:							
Food Service	1,162,098.85	33,572.64	1,055,604.83	-	-	(72,921.38)	(72,921.38)
Total Business-Type Activities	1,162,098.85	33,572.64	1,055,604.83	-	-	(72,921.38)	(72,921.38)
Total Primary Government	\$ 52,230,535.99	\$ 33,572.64	\$ 16,613,794.38	\$ -	(35,510,247.59)	(72,921.38)	(35,583,168.97)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					5,166,272.00	-	5,166,272.00
Federal & State Aid Not Restricted					27,624,762.67	-	27,624,762.67
Transfers					(35,000.00)	35,000.00	-
Miscellaneous					240,169.63	-	240,169.63
Total General Revenues					32,996,204.30	35,000.00	33,031,204.30
Change In Net Position					(2,514,043.29)	(37,921.38)	(2,551,964.67)
Net Position - Beginning					33,954,501.81	(179,690.65)	33,774,811
Net Position - Ending					\$ 31,440,458.52	\$ (217,612.03)	\$ 31,222,846.49

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

## **B. Fund Financial Statements**

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## **Governmental Funds**

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**KEANSBURG SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2019**

	<b>MAJOR FUNDS</b>		
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 242,902.17	\$ 107,312.73	\$ 350,214.90
Receivables, Net:			
Interfund Receivable	674,225.30	-	674,225.30
Due from Other Governments:			
Federal	-	75,183.21	75,183.21
State	394,730.66	51,413.35	446,144.01
Other Receivables	-	8,815.21	8,815.21
Restricted Cash & Cash Equivalents	500,000.00	-	500,000.00
Total Assets	<u>\$ 1,811,858.13</u>	<u>\$ 242,724.50</u>	<u>\$ 2,054,582.63</u>
<b>LIABILITIES &amp; FUND BALANCES</b>			
Liabilities:			
Accounts Payable	\$ 2,152,815.07	\$ 26,519.17	\$ 2,179,334.24
Interfund Payable	-	401,608.40	401,608.40
Unearned Revenue	-	97,544.93	97,544.93
Total Liabilities	<u>2,152,815.07</u>	<u>525,672.50</u>	<u>2,678,487.57</u>
Fund Balances:			
Restricted for:			
Maintenance Reserve	500,000.00	-	500,000.00
Excess Surplus	112,756.99	-	112,756.99
Excess Surplus Designated for Subsequent Year	434,687.33	-	434,687.33
Unassigned	<u>(1,388,401.26)</u>	<u>(282,948.00)</u>	<u>(1,671,349.26)</u>
Total Fund Balances	<u>(340,956.94)</u>	<u>(282,948.00)</u>	<u>(623,904.94)</u>
Total Liabilities & Fund Balances	<u>\$ 1,811,858.13</u>	<u>\$ 242,724.50</u>	
Amounts reported for <i>governmental activities</i> 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 \$56,437,681.93 and the accumulated depreciation is \$15,867,230.00.			40,749,925.70
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refunding are applicable to future reporting periods and therefore are not reported in the funds.			
Deferred Outflows Related to Pensions			1,577,657.00
Deferred Inflows Related to Pensions			(2,707,319.00)
Accrued pension contributions for the June 30, 2019 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.			(342,699.00)
Long-term liabilities, including net pension liability and bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.			(7,213,201.24)
Net Position of Governmental Activities			<u>\$ 31,440,458.52</u>

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

**KEANSBURG SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2019**

	<b>MAJOR FUNDS</b>		<b>TOTAL GOVERNMENTAL FUNDS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	
Revenues:			
Local Sources:			
Local Tax Levy	\$ 5,166,272.00	\$ -	\$ 5,166,272.00
Miscellaneous	240,169.63	750.00	240,919.63
Total Local Sources	5,406,441.63	750.00	5,407,191.63
State Sources	32,886,456.43	3,177,427.53	36,063,883.96
Federal Sources	69,909.67	2,291,461.22	2,361,370.89
Total Revenues	38,362,807.73	5,469,638.75	43,832,446.48
Expenditures:			
Instruction:			
Regular Instruction	8,149,941.15	2,955,744.29	11,105,685.44
Special Education Instruction	4,262,583.79	-	4,262,583.79
Other Instruction	1,780,690.22	-	1,780,690.22
Support Services:			
Tuition	2,787,144.02	-	2,787,144.02
Attendance & Social Work Services	139,148.40	-	139,148.40
Health Services	550,821.23	-	550,821.23
Student & Instruction Related Services	4,152,467.70	1,858,970.83	6,011,438.53
General Administrative	598,572.02	-	598,572.02
School Administrative Services	1,137,424.88	-	1,137,424.88
Central Services	387,422.99	-	387,422.99
Plant Operations & Maintenance	3,635,258.32	-	3,635,258.32
Pupil Transportation	1,952,074.01	-	1,952,074.01
Unallocated Benefits	5,056,724.87	-	5,056,724.87
On Behalf TPAF Pension and Social Security Contributions	5,978,671.43	-	5,978,671.43
Capital Outlay	179,473.77	7,855.63	187,329.40
Total Expenditures	40,748,418.80	4,822,570.75	45,570,989.55
Excess/(Deficiency) of Revenues Over Expenditures	(2,385,611.07)	647,068.00	(1,738,543.07)
Other Financing Sources (Uses):			
Transfers In	650,000.00	-	650,000.00
Transfers Out	(35,000.00)	(650,000.00)	(685,000.00)
Capital Lease (Non-Budgeted)	179,473.77	-	179,473.77
Total Other Financing Sources (Uses)	794,473.77	(650,000.00)	144,473.77
Net Changes in Fund Balances	(1,591,137.30)	(2,932.00)	(1,594,069.30)
Fund Balance, July 1	1,250,180.36	(280,016.00)	970,164.36
Fund Balance, June 30	\$ (340,956.94)	\$ (282,948.00)	\$ (623,904.94)

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

**KEANSBURG SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2019**

Total Net Changes in Fund Balances - Governmental Funds (B-2)		\$ (1,594,069.30)
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the period.		
Depreciation Expense	(1,447,641.00)	
Capital Outlays	<u>187,329.40</u>	(1,260,311.60)
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.		118,555.00
Repayment of long-term debt principal and obligation of lease purchase agreements are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.		334,441.33
Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.		
Capital Lease Proceeds	<u>(179,473.77)</u>	(179,473.77)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).		<u>66,815.05</u>
Change in Net Position of Governmental Activities		<u>\$ (2,514,043.29)</u>

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## **Proprietary Funds**

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**EXHIBIT B-4**

**KEANSBURG SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2019**

	<u>MAJOR FUNDS</u> <u>BUSINESS-TYPE</u> <u>ACTIVITIES -</u> <u>ENTERPRISE</u> <u>FUNDS</u> <u>FOOD</u> <u>SERVICE</u>
<b>ASSETS</b>	
Current Assets:	
Cash & Cash Equivalents	\$ (169,401.56)
Accounts Receivable:	
Federal	143,986.72
State	2,201.42
Other Receivables	6,513.42
Inventories	<u>12,039.71</u>
Total Current Assets	<u>(4,660.29)</u>
Noncurrent Assets:	
Capital Assets	517,325.00
Less: Accumulated Depreciation	<u>(394,649.00)</u>
Total Capital Assets, Net	<u>122,676.00</u>
Total Noncurrent Assets	<u>122,676.00</u>
Total Assets	<u>118,015.71</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	63,010.84
Interfund Payable	<u>272,616.90</u>
Total Current Liabilities	<u>335,627.74</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	122,676.00
Unrestricted	<u>(340,288.03)</u>
Total Net Position	<u>\$ (217,612.03)</u>

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

**EXHIBIT B-5**

**KEANSBURG SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 YEAR ENDED JUNE 30, 2019**

	<b>MAJOR FUNDS</b>	
	<b>BUSINESS-TYPE</b>	
	<b>ACTIVITIES -</b>	
	<b>ENTERPRISE</b>	
	<b>FUNDS</b>	
	<b>FOOD</b>	
	<b>SERVICE</b>	
Operating Revenues:		
Charges for Services:		
Daily Sales - Reimbursable Programs	\$	29,202.63
Daily Sales - Non-Reimbursable Programs		1,864.00
Miscellaneous		234,292.23
		<hr/>
Total Operating Revenues		265,358.86
		<hr/>
Operating Expenses:		
Cost of Sales - Reimbursable Programs		523,053.78
Cost of Sales - Non-Reimbursable Programs		33,386.41
Salaries		290,922.00
Employee Benefits		38,313.85
Supplies and Materials		3,519.39
Depreciation		6,461.00
Management and Administrative Fees		108,092.00
Other		158,350.42
		<hr/>
Total Operating Expenses		1,162,098.85
		<hr/>
Operating Income/(Loss)		(896,739.99)
		<hr/>
Nonoperating Revenues (Expenses):		
State Sources:		
State School Lunch Program		11,365.23
Federal Sources:		
National School Lunch Program		564,318.60
National After School Snack Program		12,057.50
National School Breakfast Program		167,568.91
Food Distribution Program		68,457.54
Interest Revenue		50.83
Transfer From General Fund		35,000.00
		<hr/>
Total Nonoperating Revenues/(Expenses)		858,818.61
		<hr/>
Change in Net Position		(37,921.38)
Total Net Position - Beginning		(179,690.65)
		<hr/>
Total Net Position - Ending	\$	(217,612.03)
		<hr/> <hr/>

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

**EXHIBIT B-6**

**KEANSBURG SCHOOL DISTRICT  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2019**

	<b>MAJOR FUNDS</b>
	<b>BUSINESS-TYPE</b>
	<b>ACTIVITIES -</b>
	<b>ENTERPRISE</b>
	<b>FUNDS</b>
	<b>FOOD</b>
	<b>SERVICE</b>
Cash Flows From Operating Activities:	
Receipts from Customers	\$ 175,376.53
Payments to Employees	(290,922.00)
Payments to Suppliers	(752,364.15)
	(906,223.47)
Net Cash Provided by/(Used for) Operating Activities	
Cash Flows From Noncapital Financing Activities:	
State Sources	11,365.23
Federal Sources	743,945.01
Interest and Dividends	50.83
	790,361.07
Net Cash Provided by/(Used for) Noncapital Financing Activities	
Net Increase/(Decrease) in Cash & Cash Equivalents	(115,862.40)
Balances - Beginning of Year	(53,539.16)
	(169,401.56)
Balances - End of Year	
	\$ (169,401.56)
<b>Reconciliation of Operating Income/(Loss) to Net Cash Provided by/(Used for) Operating Activities:</b>	
Operating Income/(Loss)	\$ (896,739.99)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by/(Used for) Operating Activities:	
Depreciation	6,461.00
Food Distribution Program	68,457.54
(Increase)/Decrease in Accounts Receivable, Net	(89,982.33)
(Increase)/Decrease in Inventories	4,095.24
Increase/(Decrease) in Interfund Payable	(4,031.81)
Increase/(Decrease) in Accounts Payable	5,516.88
	(9,483.48)
Total Adjustments	
Net Cash Provided/(Used) by Operating Activities	\$ (906,223.47)

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

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## **Fiduciary Fund**

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EXHIBIT B-8

KEANSBURG SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2019

	<b>PRIVATE PURPOSE SCHOLARSHIP FUND</b>
<b>ADDITIONS</b>	
Contributions:	
Other	\$ 1,000.00
Total Contributions	1,000.00
Total Additions	1,000.00
<b>DEDUCTIONS</b>	
Scholarships Awarded	12,700.00
Total Deductions	12,700.00
Change in Net Position	(11,700.00)
Net Position - Beginning	96,121.40
Net Position - Ending	\$ 84,421.40

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**Note 1. Summary of Significant Accounting Policies**

**Basis of Presentation**

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

**Reporting Entity**

The School District is a Type II district located in the County of Monmouth, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The Board is comprised of nine members appointed to three-year terms. These terms are staggered so that three members’ terms expire each year. The District provides a full range of educational services appropriate to grades levels Preschool through 12th grade. These include regular, vocational, as well as special education for handicapped youngsters. The School District has an approximate enrollment at June 30, 2019 of 1,603 students.

The primary criterion for including activities within the School District’s reporting entity, as set forth in Section 2100 of the GASB *Codification of Governmental Accounting and Financial Reporting Standards* , is whether:

- ◆ the organization is legally separate (can sue or be sued in their own name);
- ◆ the School District holds the corporate powers of the organization;
- ◆ the School District appoints a voting majority of the organization’s board
- ◆ the School District is able to impose its will on the organization;
- ◆ the organization has the potential to impose a financial benefit/burden on the School District
- ◆ there is a fiscal dependency by the organization on the School District.

There were no additional entities required to be included in the reporting entity under the criteria as described above. Furthermore, the School District is not includable in any other reporting entity on the basis of such criteria.

**Component Units**

GASB Statement No.14. The Financial Reporting Entity, provides guidance that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. A primary government is financially accountable not only for the organizations that make up its legal entity but also for legally separate organizations that meet the criteria established by GASB Statement No. 14, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, and GASB 61, The Financial Reporting Entity: Omnis – an Amendment of GASB Statements No. 14 and No. 34, and GASB 80, Blending Requirements for certain component Units - an Amendment of GASB Statement No. 14. The School District had no component units as of for the year ended June 30, 2019.

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

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

**A. Government-Wide Financial Statements**

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

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

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

**B. Governmental Fund Financial Statements**

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

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

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

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

The School District reports the following major governmental funds:

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

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

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

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

**C. Proprietary Fund Financial Statements**

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

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

The School District reports the following major proprietary funds:

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

**D. Fiduciary Fund Financial Statements**

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

The School District reports the following fiduciary funds:

**Private Purpose Trust Funds** - Private-purpose trust funds are used to account for the principal and income for trust arrangements that benefit individuals, private organizations, or other governments. The School District currently maintains the following private purpose trust funds:

Scholarship Fund – Revenues consist of interest income and donations. Expenditures consist of scholarships provided to students.

**Agency Funds** - Agency funds (payroll and student activity funds) are assets held by a governmental entity either as trustee or as an agent for other parties and cannot be used to finance the governmental entities own operating programs.

**Budgets/Budgetary Control**

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

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

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

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

**Encumbrances**

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

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

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Cash, Cash Equivalents and Investments**

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

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

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

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

**Tuition Receivable/Payable**

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

**Inventories**

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

**Interfund Receivables/Payables**

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

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Capital Assets**

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

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

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

**Compensated Absences**

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

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

**Unearned Revenue**

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Accrued Liabilities and Long-Term Obligations**

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

**Accounting Estimates**

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

**Interfund Activity**

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

**Deferred Outflows and Deferred Inflows of Resources**

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

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Deferred Loss on Refunding Debt**

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

**Bond Premiums, Discounts and Issuance Costs**

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

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

**Pensions**

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

**Fund Balance**

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

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

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

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

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

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

**Net Position**

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

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

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

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

**Subsequent Events**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2019 and December 16, 2019, the date that the financial statements were available for issuance, for possible disclosure and recognition in the financial statements, and no items have come to the attention of the School District that would require disclosure.

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Impact of Recently Issued Accounting Principles**

Adopted Accounting Pronouncements

The following GASB Statements became effective for the fiscal year ended June 30, 2019:

Statement No. 83, *Certain Asset Retirement Obligations*. An asset retirement obligation is a legally enforceable liability associated with the retirement of a tangible capital asset. Statement No. 83 establishes guidance for determining the timing and pattern of recognition for liabilities and corresponding deferred outflow of resources related to such obligations. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Implementation of this statement did not have a significant impact on the School District's financial statements.

Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The Governmental Accounting Standards Board (GASB) has issued a new standard with guidance the GASB believes will enhance debt-related disclosures in notes to financial statements, including those addressing direct borrowings and direct placements. The new standard clarifies which liabilities governments should include in their note disclosures related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Implementation of this statement did not have a significant impact on the School District's financial statements.

Recently Issued Accounting Pronouncements

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

Statement No. 84, *Fiduciary Activities*. The Statement intends to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. To that end, Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments and clarifies whether and how business-type activities should report their fiduciary activities. Statement No. 84 is effective for reporting periods beginning after December 15, 2018. Management has not yet determined the potential impact on the School District's financial statements.

Statement No. 87, *Leases*. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. The GASB based the new standard on the principle that leases are financing of the right to use an underlying asset. Statement No. 87 is effective for reporting periods beginning after December 15, 2019. Management has not yet determined the potential impact on the School District's financial statements.

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

Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Statement No. 90 is effective for reporting periods beginning after December 15, 2018. Management has not yet determined the potential impact on the School District's financial statements.

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

**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

Insured under FDIC and GUDPA	\$ 1,127,819.15
Uninsured and Uncollateralized	<u>247,048.57</u>
Total	<u><u>\$ 1,374,867.72</u></u>

**Investments**

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

**Note 3. Reserve Accounts**

**Emergency Reserve**

The School District established an emergency reserve account for the accumulation of funds for use in accordance with N.J.S.A. 18A: 7F-41c(1) to finance unanticipated general fund expenditures.

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

Beginning Balance, July 1, 2018	\$ <u>130,000.00</u>
Decreased by:	
Withdrawals per resolutions	<u>(130,000.00)</u>
Ending Balance, June 30, 2019	<u><u>\$ -</u></u>

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

Maintenance Reserve

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

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

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

Beginning Balance, July 1, 2018	\$ 500,000.00
Ending Balance, June 30, 2019	\$ 500,000.00

**Note 4. Accounts Receivable**

Accounts receivable at June 30, 2019 consisted of accounts and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of state and federal programs, the current fiscal year guarantee of federal funds and the budgetary control of New Jersey governmental entities. Accounts receivable in the School District's governmental and business-type activities as of June 30, 2019, consisted of the following:

<u>Description</u>	Governmental Funds		Total Governmental Activities
	General Fund	Special Revenue Fund	
Federal Awards	\$ -	\$ 75,183.21	\$ 75,183.21
State Awards	394,730.66	51,413.35	446,144.01
Other	-	8,815.21	8,815.21
Total	\$ 394,730.66	\$ 135,411.77	\$ 530,142.43

<u>Description</u>	Proprietary Funds		Total Business-Type Activities
	Food Service Fund		
Federal Awards	\$ 143,986.72	\$ 143,986.72	\$ 143,986.72
State Awards	2,201.42	2,201.42	2,201.42
Other	6,513.42	6,513.42	6,513.42
Total	\$ 152,701.56	\$ 152,701.56	\$ 152,701.56

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

**Note 5. Capital Assets**

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

	Governmental Activities			Balance June 30, 2019
	Balance July 1, 2018	Additions	Retirements and Transfers	
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 387,253.00	\$ -	\$ -	\$ 387,253.00
Total Capital Assets not being depreciated	387,253.00	-	-	387,253.00
Capital Assets being depreciated:				
Buildings and Improvements	50,119,971.00	-	-	50,119,971.00
Equipment	5,922,602.30	7,855.63	-	5,930,457.93
Total Capital Assets being depreciated	56,042,573.30	7,855.63	-	56,050,428.93
Less: Accumulated Depreciation:				
Buildings and Improvements	(9,826,120.00)	(408,567.00)	-	(10,234,687.00)
Equipment	(4,593,469.00)	(1,039,074.00)	-	(5,632,543.00)
Total Accumulated Depreciation	(14,419,589.00)	(1,447,641.00)	-	(15,867,230.00)
Total Capital Assets being depreciated, net	41,622,984.30	(1,439,785.37)	-	40,183,198.93
Total Governmental Activities Capital Assets, net	\$ 42,010,237.30	\$ (1,439,785.37)	\$ -	\$ 40,570,451.93
<b>Business-Type Activities</b>				
	Business-Type Activities			Balance June 30, 2019
	Balance July 1, 2018	Additions	Retirements and Transfers	
<b>Business-Type Activities:</b>				
Total Capital Assets being depreciated				
Equipment	\$ 517,325.00	\$ -	\$ -	\$ 517,325.00
Total Capital Assets being depreciated	517,325.00	-	-	517,325.00
Less: Accumulated Depreciation:				
Equipment	(388,188.00)	(6,461.00)	-	(394,649.00)
Total Capital Assets being depreciated, net	(388,188.00)	(6,461.00)	-	(394,649.00)
Total Business-Type Activities Capital Assets, net	\$ 129,137.00	\$ (6,461.00)	\$ -	\$ 122,676.00

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

<u>Governmental Activities</u>	
Instruction:	
Regular Instruction	\$ 468,059.91
Special Education Instruction	179,650.74
Other Instruction	75,048.92
Support Services:	
Tuition	117,466.90
Student & Instruction Related Services	282,437.37
General Administrative	25,227.40
School Administrative Services	47,937.88
Central Services	16,328.32
Plant Operations & Maintenance	153,211.50
Pupil Transportation	82,272.06
	1,447,641.00
Total Depreciation Expense - Governmental Activities	\$ 1,447,641.00

**Note 6. Interfund Receivables, Payables and Transfers**

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

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 674,225.30	\$ 255,913.45
Special Revenue Fund	-	401,608.40
Whole School Reform Fund	255,913.45	-
Debt Service Fund	-	-
Enterprise Fund	-	272,616.90
	\$ 930,138.75	\$ 930,138.75

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.

Individual fund Transfers during the 2018 - 2019 year are as follows:

<u>Fund</u>	<u>Interfund Transfers In</u>	<u>Interfund Transfers Out</u>
General Fund	\$ 650,000.00	\$ -
Special Revenue Fund	-	650,000.00
	\$ 650,000.00	\$ 650,000.00

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

**Note 7. Long-Term Obligations**

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

	Balance <u>June 30, 2018</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2019</u>	Balance Due Within <u>One Year</u>
Governmental Activities:					
Capital Leases	\$ 525,696.30	\$ 179,473.77	\$ 334,441.33	\$ 370,728.74	\$ 231,334.45
Compensated Absences	445,806.55	-	66,815.05	378,991.50	-
Net Pension Liability	7,824,505.00	3,559,812.00	4,920,836.00	6,463,481.00	-
	<u>\$ 8,796,007.85</u>	<u>\$ 3,739,285.77</u>	<u>\$ 5,322,092.38</u>	<u>\$ 7,213,201.24</u>	<u>\$ 231,334.45</u>

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

**Capital Lease Payable**

The School District is leasing capital items and equipment under capital leases. All capital leases are for terms of five to ten years. The following is a schedule of the remaining future minimum lease payments under these capital leases and the present value of the net minimum lease payments at June 30, 2019:

	Fiscal Year Ending <u>June 30,</u>	<u>Total</u>
	2020	\$ 231,334.45
	2021	81,282.84
	2022	<u>20,320.71</u>
Total Minimum Lease Payments		332,938.00
Less: Amount Representing Interest		<u>37,790.74</u>
Present Value of Minimum Lease Payments		<u>\$ 370,728.74</u>

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

**Bonds Authorized but Not Issued**

As of June 30, 2019, the School District had no bonds authorized and not issued.

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

**Note 8. Pension Plans**

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

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

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

The following represents the membership tiers for PERS:

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

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

**Contributions** - The contribution policy for PERS is set by *N.J.S.A. 43:15A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2018, the State's pension contribution was less than the actuarial determined amount.

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

**Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources** - At June 30, 2019, the School District reported a liability of \$6,463,481.00 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of July 1, 2017, to the measurement date of June 30, 2018. The School District's proportion of the net pension liability was based on the School District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2018. The School District's proportion measured as of June 30, 2018, was 0.0328270400%, which was a decrease of 0.0007856851% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the School District recognized full accrual pension expense of \$312,016.00 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2018 measurement date. At June 30, 2019 the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between Expected and Actual Experience	\$ 123,260.00	\$ 33,328
Changes of Assumptions	1,065,075.00	2,066,677
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	60,628
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	46,623.00	546,686.00
School District contributions subsequent to measurement date	342,699.00	-
	<b>\$ 1,577,657.00</b>	<b>\$ 2,707,319.00</b>

\$342,699.00 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2018-2019 total salaries for PERS employees multiplied by an employer pension contribution rate of 13.37%. The payable is due on April 1, 2020 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

<b>Year Ending</b>	
<b><u>June 30,</u></b>	
2020	\$ (193,704.00)
2021	(219,975.00)
2022	(464,704.00)
2023	(459,599.00)
2024	(134,379.00)
	<u>\$ (1,472,361.00)</u>

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

	<b><u>Deferred</u></b>	<b><u>Deferred</u></b>
	<b><u>Outflow of</u></b>	<b><u>Inflow of</u></b>
	<b><u>Resources</u></b>	<b><u>Resources</u></b>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	5.48	-
June 30, 2018	5.63	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	-	5.48
June 30, 2018	-	5.73
Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2014	-	5.00
June 30, 2015	-	5.00
June 30, 2016	5.00	-
June 30, 2017	5.00	-
June 30, 2018	5.00	-
Changes in Proportion and Differences between District Contributions		
Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	6.44
June 30, 2015	5.72	5.72
June 30, 2016	5.57	5.57
June 30, 2017	5.48	5.48
June 30, 2018	5.63	5.63

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

Inflation Rate	2.25%
Salary Increases:	
Through 2026	1.65% - 4.15% Based on Age
Thereafter	2.65% - 5.15% Based on Age
Investment Rate of Return	7.00%
Period of Actuarial Experience	
Study upon which Actuarial	
Assumptions were Based	July 1, 2011 - June 30, 2014

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rate were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on the mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scales. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 are summarized in the following table:

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

**Discount Rate** - The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2046 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the School District's proportionate share of the net pension liability as of June 30, 2018, calculated using the discount rate of 5.66% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

	<b>At 1% Decrease <u>(4.66%)</u></b>	<b>At Current Discount Rate <u>(5.66%)</u></b>	<b>At 1% Increase <u>(6.66%)</u></b>
School District's Proportionate Share of the Net Pension Liability	\$ 8,127,082.00	\$ 6,463,481.00	\$ 5,067,825.00

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

	<u>6/30/2019</u>	<u>6/30/2018</u>
Collective Deferred Outflows of Resources	\$ 4,684,852,302.00	\$ 5,396,431,901.00
Collective Deferred Inflows of Resources	\$ 7,646,736,226.00	\$ 4,672,602,040.00
Collective Net Pension Liability	\$19,689,501,539.00	\$23,278,401,588.00
School District's portion	0.03283%	0.03361%

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

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

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

The following represents the membership tiers for TPAF:

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

**Contributions** - The contribution policy for TPAF is set by *N.J.S.A 18A:66* and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 7.5% in State fiscal year 2018. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2018, the State's pension contribution was less than the actuarial determined amount.

As mentioned previously, the employer contributions for local participating employers are legally required to be funded by the State in accordance with *N.J.S.A 18:66-33*. Therefore, the School District is considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a 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, 2018 was \$101,072,706.00. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. The State's proportionate share of the net pension liability associated with the District was based on projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2018, the State proportionate share of the TPAF net pension liability attributable to the School District was 0.1588747547%, which was an increase of 0.0012431530% from its proportion measured as of June 30, 2017.

For the fiscal year ended June 30, 2019, the State of New Jersey recognized a pension expense in the amount of \$5,892,185.00 for the State's proportionate share of the TPAF pension expense attributable to the School District. This pension expense was based on the pension plans June 30, 2018 measurement date.

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

Inflation Rate	2.25%
Salary Increases:	
2011-2026	1.55% - 4.55%
Thereafter	2.00% - 5.45%
Investment Rate of Return	7.00%

Pre-retirement, post-retirement and disabled mortality rates were based on the experience of TPAF members reflecting mortality improvement on generational basis based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

**Long-Term Expected Rate of Return** - In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2018 are summarized in the following table:

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

**Discount Rate** - The discount rate used to measure the total pension liability was 4.86% as of June 30, 2018. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.87% as of June 30, 2018, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 50% of the actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate** – As previously mentioned, TPAF has a special funding situation where the State pays 100% of the School District's annual required contribution. The following represents the State's proportionate share of the net pension liability, attributable to the School District calculated using the discount rate of 4.86% as well as what the State's proportionate share of the net pension liability, attributable to the School District's would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

	<b>At 1% Decrease <u>(3.86%)</u></b>	<b>At Current Discount Rate <u>(4.86%)</u></b>	<b>At 1% Increase <u>(5.86%)</u></b>
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	\$ 119,466,019.00	\$ 101,072,706.00	\$ 85,825,098.00

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

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

	<u>6/30/2019</u>	<u>6/30/2018</u>
Collective Deferred Outflows of Resources	\$ 12,675,037,111.00	\$ 14,353,461,035.00
Collective Deferred Inflows of Resources	16,381,811,884.00	11,992,821,439.00
Collective Net Pension Liability	63,806,350,446.00	67,670,209,171.00
State's Proportionate Share associated with the District	0.15887%	0.15763%

**B. Defined Contribution Retirement Plan (DCRP)**

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

Individuals eligible for membership in the DCRP include:

- State or local officials who are elected or appointed on or after July 1, 2007;
- Employees enrolled in the Public Employees' Retirement System (PERS) or Teachers' Pension and Annuity Fund (TPAF) on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits;
- Employees enrolled in the Police and Firemen's Retirement System (PFRS) or State Police Retirement System (SPRS) after May 21, 2010, who earn salary in excess of established "maximum compensation" limits;
- Employees otherwise eligible to enroll in the PERS or TPAF on or after November 2, 2008, who do not earn the minimum annual salary for PERS or TPAF Tier 3 enrollment but who earn salary of at least \$5,000 annually. The minimum salary in 2019 is \$8,300 and is subject to adjustment in future years.
- Employees otherwise eligible to enroll in the PERS or TPAF after May 21, 2010, who do not work the minimum number of hours per week required for PERS or TPAF Tier 4 or Tier 5 enrollment but who earn salary of at least \$5,000 annually. The minimum number is 35 hours per week for State employees, or 32 hours per week for local government or local education employees.

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

**Note 9. Other Post-Retirement Benefits**

**General Information about the OPEB Plan**

The State of New Jersey reports a liability as a result of its statutory requirements to pay other postemployment (health) benefits for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

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

The total nonemployer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits are the responsibility of the individual local education employers.

**Basis of Presentation**

The Schedule presents the State of New Jersey's obligation under NJSA 52:14-17.32f. The Schedule does not purport to be a complete presentation of the financial position or changes in financial position of the State Health Benefit Local Education Retired Employees Plan or the State of New Jersey. The accompanying Schedule was prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State of New Jersey to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Total Nonemployer OPEB Liability**

The total nonemployer OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The total nonemployer OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2017. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

<b>Inflation Rate</b>	2.50%		
	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary Increases:			
Through 2026	1.55 - 4.55%	2.15 - 4.15%	2.10 - 8.98%
	based on years of service	based on age	based on age
Thereafter	2.00 - 5.45%	3.15 - 5.15%	3.10 - 9.98%
	based on years of service	based on age	based on age

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015, July 1, 2011 – June 30, 2014, and July 1, 2010 – June 30, 2013 for TPAF, PFRS and PERS, respectively.

**OPEB Obligation and OPEB Expense** - The State’s proportionate share of the total Other Post Employment Benefits Obligations, attributable to the School District as of June 30, 2018 was \$70,279,959.00. The School District’s proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2018, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. The State’s proportionate share of the OPEB Obligation associated with the District was based on projection of the State’s long-term contributions to the OPEB plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2018, the State proportionate share of the OPEB Obligation attributable to the School District was 0.152415288241344%, which was an increase of 0.00226728591648595% from its proportion measured as of June 30, 2017.

For the fiscal year ended June 30, 2019, the State of New Jersey recognized an OPEB expense in the amount of \$3,589,603.00 for the State’s proportionate share of the OPEB expense attributable to the School District. This OPEB expense was based on the OPEB plans June 30, 2018 measurement date.

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Health Care Trend Assumptions**

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

**Discount Rate**

The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

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

The following presents the total nonemployer OPEB liability as of June 30, 2018, respectively, calculated using the discount rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<b>June 30, 2018</b>		
	At 1% Decrease (2.87%)	At Discount Rate (3.87%)	At 1% Increase (4.87%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 83,085,218.14	\$ 70,279,959.00	\$ 60,101,100.34
State of New Jersey's Total Nonemployer OPEB Liability	\$ 54,512,391,175.00	\$ 46,110,832,982.00	\$ 39,432,461,816.00

**KEANSBURG SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Sensitivity of Total Nonemployer OPEB Liability to changes in the healthcare trend rate:**

The following presents the total nonemployer OPEB liability as of June 30, 2018, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<b>June 30, 2018</b>		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 58,090,479.36	\$ 70,279,959.00	\$ 86,401,012.47
State of New Jersey's Total Nonemployer OPEB Liability	\$ 38,113,289,045.00	\$ 46,110,832,982.00	\$ 56,687,891,003.00

\* See Healthcare Cost Trend Assumptions for details of rates.

**Additional Information**

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

	<u>Deferred Outflows of</u>	<u>Deferred Inflows of</u>
Change in Proportion	\$ 1,377,313,892.00	\$ (1,377,313,892.00)
Differences between Expected & Actual Experience	-	(4,476,086,167.00)
Change in Assumptions	-	(10,335,978,867.00)
Contributions Made in Fiscal Year Year Ending 2019 After June 30, 2018 Measurement Date **	TBD	-
	<u>\$ 1,377,313,892.00</u>	<u>\$ (16,189,378,926.00)</u>

**MIDDLETOWN TOWNSHIP SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019 (Continued)**

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

**Additional Information (continued):**

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

Fiscal Year Ending June 30,	
2019	(1,825,218,593.00)
2020	(1,825,218,593.00)
2021	(1,825,218,593.00)
2022	(1,825,218,593.00)
2023	(1,825,218,593.00)
Thereafter	(5,685,972,069.00)
	\$ (14,812,065,034.00)

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

**Plan Membership**

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

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

**Changes in the Total OPEB Liability**

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

<b>Total OPEB Liability</b>	
Service Cost	\$ 1,984,642,729.00
Interest Cost	1,970,236,232.00
Difference Between Expected & Actual Experience	(5,002,065,740.00)
Changes of Assumptions	(5,291,448,855.00)
Contributions: Member	42,614,005.00
Gross Benefit Payments	(1,232,987,247.00)
Net Change in Total OPEB Liability	(7,529,008,876.00)
Total OPEB Liability (Beginning)	53,639,841,858.00
Total OPEB Liability (Ending)	\$ 46,110,832,982.00
Total Covered Employee Payroll	13,640,275,833.00
Net OPEB Liability as a Percentage of Payroll	338%

**Note 10. On-Behalf Payments for Fringe Benefits and Salaries**

As previously mentioned, the School District receives on-behalf payments from the State of New Jersey for normal costs and post-retirement medical costs related to the Teachers' Pension and Annuity Fund (TPAF) pension plan. The School District is not legally responsible for these contributions. The on-behalf payments are recorded as revenues and expenditures in the government-wide and general fund financial statements. For the fiscal year ended June 30, 2019, the on-behalf payments for normal costs, post-retirement medical costs, and long-term disability were \$3,245,040.00, \$1,471,945.00 and \$3,272.00, respectively.

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

**Note 11. Risk Management**

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

**Property and Liability Insurance** – The School District maintains commercial insurance coverage for property, liability, student accident and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

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

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

**Note 12. Contingencies**

**State and Federal Grantor Agencies** - The School District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the School District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2018 may be impaired. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying combined financial statements for such contingencies.

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

**Note 12. Contingencies (Continued)**

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

**Note 13. Deferred Compensation**

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

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

**Note 14. Compensated Absences**

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

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

The liability for vested compensated absences of the governmental fund types is recorded in the Statement of Net Position. At June 30, 2019, the liability for compensated absences reported was \$378,991.50.

**Note 15. Tax Abatements**

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

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019 (Continued)**

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

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

**Note 16. Calculation of Excess Surplus**

The designation for Restricted Fund Balance – Excess Surplus is a required calculation pursuant to N.J.S.A.18A:7F-7. New Jersey school districts are required to reserve General Fund fund balance at the fiscal year-end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2019 was \$547,444.32.

**Note 17. Fund Balances**

**General Fund** – Of the (\$340,956.94) General Fund fund balance at June 30, 2019; \$500,000.00 has been restricted for the Maintenance Reserve Account; \$0.00 has been restricted for the Emergency Reserve Account; \$112,756.99 has been restricted for current year excess surplus; and (\$1,388,401.26) has been unassigned.

**Note 18. Deficit in Net Position**

**Unrestricted Net Position** – The School District governmental activities had a deficit in unrestricted net position in the amount of \$9,986,182.76 at June 30, 2019. The primary causes of this deficit is the School District not recognizing the receivable for the last two state aid payments and the recording of the net pension liability for the Public Employee's Retirement System (PERS) as of June 30, 2019. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

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**REQUIRED SUPPLEMENTARY INFORMATION - PART II**

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### **C. Budgetary Comparison Schedules**

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**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Revenues:				
Local Sources:				
Local Tax Levy	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	\$ -
Miscellaneous	-	-	240,169.63	240,169.63
<b>Total Local Sources</b>	<b>5,166,272.00</b>	<b>-</b>	<b>5,166,272.00</b>	<b>240,169.63</b>
State Sources:				
Categorical Transportation Aid	334,763.00	-	334,763.00	-
Extraordinary Aid	-	-	333,707.00	333,707.00
Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-
Equalization Aid	16,973,265.00	-	16,973,265.00	-
Categorical Security Aid	535,157.00	-	535,157.00	-
Adjustment Aid	8,124,477.00	(452,261.00)	7,672,216.00	-
Emergency Aid	357,092.00	(357,092.00)	-	-
Nonbudgeted:				
TPAF - Post Retirement Medical (Noncash Assistance)	-	-	1,471,945.00	1,471,945.00
TPAF - Pension Contributions (Noncash Assistance)	-	-	3,245,040.00	3,245,040.00
TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	3,272.00	3,272.00
Reimbursed TPAF Social Security Contributions	-	-	1,258,414.43	1,258,414.43
<b>Total State Sources</b>	<b>27,347,969.00</b>	<b>(809,353.00)</b>	<b>26,538,616.00</b>	<b>6,312,378.43</b>
Federal Sources:				
Medicaid Reimbursement	99,895.00	-	99,895.00	(29,985.33)
<b>Total Federal Sources</b>	<b>99,895.00</b>	<b>-</b>	<b>99,895.00</b>	<b>(29,985.33)</b>
<b>Total Revenues</b>	<b>32,614,136.00</b>	<b>(809,353.00)</b>	<b>31,804,783.00</b>	<b>6,522,562.73</b>

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Current Expense:					
Regular Programs - Instruction:					
Preschool - Salaries of Teachers	11-105-100-101	48,080.00	2,318.00	50,398.00	-
Kindergarten - Salaries of Teachers	11-110-100-101	718,910.00	(80,077.00)	638,833.00	0.98
Grades 1-5 - Salaries of Teachers	11-120-100-101	2,582,891.00	116,853.00	2,699,744.00	1,072.02
Grades 6-8 - Salaries of Teachers	11-130-100-101	1,579,522.00	54,347.00	1,633,869.00	802.22
Grades 9-12 - Salaries of Teachers	11-140-100-101	2,069,990.00	245,693.00	2,315,683.00	910.50
Regular Programs - Home Instruction:					
Salaries of Teachers	11-150-100-101	10,000.00	13,624.00	23,624.00	0.35
Purchased Professional - Educational Services	11-150-100-320	25,000.00	(6,476.00)	18,524.00	201.93
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	11-190-100-106	23,371.00	30,884.00	54,255.00	-
Purchased Technical Services	11-190-100-340	410,000.00	(397,260.87)	12,739.13	239.13
Other Purchased Services	11-190-100-500	299,297.00	28,860.00	328,157.00	5,863.70
General Supplies	11-190-100-610	432,631.00	(107,750.50)	324,880.50	3,995.52
Other Objects	11-190-100-800	120,650.00	(54,442.00)	66,208.00	3,887.13
<b>Total Regular Programs - Instruction</b>		<b>8,320,342.00</b>	<b>(153,427.37)</b>	<b>8,166,914.63</b>	<b>16,973.48</b>
Special Education - Instruction:					
Learning and/or Language Disabilities:					
Salaries of Teachers	11-204-100-101	87,845.00	1,995.00	89,840.00	-
General Supplies	11-204-100-610	3,600.00	-	3,600.00	754.41
<b>Total Learning and/or Language Disabilities</b>		<b>91,445.00</b>	<b>1,995.00</b>	<b>93,440.00</b>	<b>754.41</b>
Behavioral Disabilities:					
Other Salaries for Instruction	11-209-100-106	23,371.00	-	23,371.00	-
General Supplies	11-209-100-610	3,763.00	-	3,763.00	2,190.87
<b>Total Behavioral Disabilities</b>		<b>27,134.00</b>	<b>-</b>	<b>27,134.00</b>	<b>2,190.87</b>
Multiple Disabilities:					
Salaries of Teachers	11-212-100-101	381,655.00	1,001.00	382,656.00	1.00
Other Salaries for Instruction	11-212-100-106	197,743.00	13,699.00	211,442.00	1.61
General Supplies	11-212-100-610	13,300.00	-	13,300.00	3,338.69
<b>Total Multiple Disabilities</b>		<b>592,698.00</b>	<b>14,700.00</b>	<b>607,398.00</b>	<b>3,341.30</b>
Resource Room/Resource Center:					
Salaries of Teachers	11-213-100-101	3,136,850.00	(41,889.00)	3,094,961.00	1.22
Other Salaries	11-213-100-106	237,597.00	-	237,597.00	903.81

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Total Resource Room/Resource Center		3,374,447.00	(41,889.00)	3,332,558.00	3,331,652.97	905.03
Preschool Disabilities - Full-Time:						
Salaries of Teachers	11-216-100-101	130,010.00	4,640.00	134,650.00	134,650.00	-
Other Salaries for Instruction	11-216-100-106	97,667.00	(17,147.00)	80,520.00	74,595.40	5,924.60
Total Preschool Disabilities - Full-Time		227,677.00	(12,507.00)	215,170.00	209,245.40	5,924.60
Total Special Education - Instruction		4,313,401.00	(37,701.00)	4,275,700.00	4,262,583.79	13,116.21
Basic Skills/Remedial - Instruction:						
Salaries of Teachers	11-230-100-101	717,650.00	(139,449.00)	578,201.00	578,200.16	0.84
General Supplies	11-230-100-610	7,615.00	-	7,615.00	6,143.56	1,471.44
Total Basic Skills/Remedial - Instruction		725,265.00	(139,449.00)	585,816.00	584,343.72	1,472.28
Bilingual Education - Instruction:						
Salaries of Teachers	11-240-100-101	305,480.00	10,522.00	316,002.00	311,493.00	4,509.00
General Supplies	11-240-100-610	3,000.00	(1,480.00)	1,520.00	-	1,520.00
Total Bilingual Education - Instruction		308,480.00	9,042.00	317,522.00	311,493.00	6,029.00
School-Sponsored Cocurricular/Extra Curricular Activities - Instruction:						
Salaries	11-401-100-100	135,634.00	(16,257.00)	119,377.00	114,899.85	4,477.15
Other Objects	11-401-100-800	31,765.00	(10,555.00)	21,210.00	14,040.28	7,169.72
Total School-Sponsored Cocurricular/Extra Curricular Activities - Instruction		167,399.00	(26,812.00)	140,587.00	128,940.13	11,646.87
School-Sponsored Athletics - Instruction:						
Salaries	11-402-100-100	579,946.00	(91,390.00)	488,556.00	488,455.22	100.78
Purchased Services	11-402-100-500	76,699.00	(35,825.00)	40,874.00	38,293.81	2,580.19
Supplies and Materials	11-402-100-600	49,950.00	(26,525.00)	23,425.00	23,423.97	1.03
Other Objects	11-402-100-800	40,855.00	(9,059.00)	31,796.00	26,245.36	5,550.64
Total School-Sponsored Athletics - Instruction		747,450.00	(162,799.00)	584,651.00	576,418.36	8,232.64
Before/After School Programs - Instruction:						
Salaries of Teachers	11-421-100-101	20,000.00	19,536.00	39,536.00	33,793.25	5,742.75
Total Before/After School Programs - Instruction		20,000.00	19,536.00	39,536.00	33,793.25	5,742.75

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Summer School - Instruction:					
Salaries of Teachers	11-422-100-101	120,000.00	10,588.00	130,588.00	3,679.50
Support Salaries	11-422-100-106	25,000.00	(7,700.00)	17,300.00	67.74
Other Purchased Services	11-422-100-500	1,000.00	-	1,000.00	1,000.00
General Supplies	11-422-100-610	5,500.00	(5,000.00)	500.00	500.00
Other Salaries	11-422-200-100	-	1,562.00	1,561.00	1.00
Total Summer School - Instruction		151,500.00	(550.00)	150,950.00	5,248.24
Total Instruction		14,753,837.00	(492,160.37)	14,261,676.63	68,461.47
Undistributed Expenditures - Instruction (Tuition):					
Tuition to Other LEAs Within State - Regular	11-000-100-561	14,724.00	147,087.34	161,811.34	0.63
Tuition to Other LEAs Within State - Special	11-000-100-562	233,515.00	56,645.00	290,160.00	0.04
Tuition to County Vocational School - Regular	11-000-100-563	70,140.00	14,449.00	84,589.00	-
Tuition to County Vocational School - Special	11-000-100-564	61,540.00	42,287.00	103,827.00	-
Tuition to County Special Services & Regular Day Schools	11-000-100-565	16,895.00	(2,273.78)	14,621.22	496.22
Tuition to Private School Disabled Within State	11-000-100-566	2,450,230.00	(399,988.71)	2,050,241.29	7,668.94
Tuition to Private School Disabled Outside State	11-000-100-567	-	-	-	-
Tuition - State Facilities	11-000-100-568	76,994.00	4,771.66	81,765.66	955.66
Tuition - Other	11-000-100-569	12,000.00	(2,750.00)	9,250.00	-
Total Undistributed Expenditures - Instruction (Tuition)		2,936,038.00	(139,772.49)	2,796,265.51	9,121.49
Undistributed Expenditures Attendance and Social Work:					
Salaries	11-000-211-100	51,500.00	295.00	51,795.00	0.60
Attendance - Family Support Teams	11-000-211-172	87,354.00	-	87,354.00	-
Total Undistributed Expenditures Attendance and Social Work		138,854.00	295.00	139,149.00	0.60
Undistributed Expenditures - Health Services:					
Salaries	11-000-213-100	342,720.00	(62,681.00)	280,039.00	1.03
Purchased Professional & Technical Services	11-000-213-300	201,284.00	51,544.50	252,828.50	1,711.70
Other Purchased Services	11-000-213-500	13,483.00	(7,188.00)	6,295.00	110.00
Supplies and Materials	11-000-213-600	17,262.00	-	17,262.00	3,780.54
Total Undistributed Expenditures - Health Services		574,749.00	(18,324.50)	556,424.50	5,603.27
Undistributed Expenditures - Speech, OT, PT and Related Services:					
Salaries	11-000-216-100	523,795.00	(9,884.60)	513,910.40	0.53
Purchased Professional - Educational Services	11-000-216-320	-	96,551.20	96,551.20	0.70
Supplies and Materials	11-000-216-600	3,600.00	-	3,600.00	296.96

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Total Undistributed Expenditures - Speech, OT, PT and Related Services	527,395.00	86,666.60	614,061.60	298.19
Undistributed Expenditures - Other Support Services - Extra Services: Extra Services Salaries	251,110.00	22,559.00	273,669.00	1,409.75
Total Undistributed Expenditures - Other Support Services - Extra Services	251,110.00	22,559.00	273,669.00	1,409.75
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff	871,024.00	(80,829.00)	790,195.00	531.13
Salaries of Secretaries & Clerical Assistants	43,406.00	-	43,406.00	0.08
Purchased Professional - Educational Services	17,510.00	(966.00)	16,544.00	2,744.50
Guidance - Other Purchased Services	42,300.00	(6,000.00)	36,300.00	529.00
Supplies and Materials	21,775.00	(4,807.05)	16,967.95	4,264.43
Other Objects	37,325.00	(20,348.00)	16,977.00	700.00
Total Undistributed Expenditures - Guidance	1,033,340.00	(112,950.05)	920,389.95	8,769.14
Undistributed Expenditures - Child Study Teams: Salaries of Other Professional Staff	935,732.00	(30,753.00)	904,979.00	0.03
Purchased Professional - Educational Services	19,000.00	54,692.00	73,692.00	976.54
Other Purchased Services	11,525.00	(11,525.00)	-	-
Miscellaneous Purchased Services	-	20,473.90	20,473.90	66.36
Supplies and Materials	44,460.00	(11,700.00)	32,760.00	961.44
Other Objects	3,600.00	-	3,600.00	-
Total Undistributed Expenditures - Child Study Teams	1,014,317.00	21,187.90	1,035,504.90	2,004.37
Undistributed Expenditures - Improvement of Instruction Services: Salaries of Supervisors of Instruction	356,707.00	(281.00)	356,426.00	0.54
Salaries	29,640.00	(8,320.00)	21,320.00	479.75
Salaries of Sec. and Clerical Assist.	60,063.00	5,137.00	65,200.00	0.16
Purchased Professional - Educational Services	126,600.00	(14,708.00)	111,892.00	0.69
Purchased Professional - Educational Services	6,300.00	6,800.00	13,100.00	2,551.50
Supplies and Materials	21,386.50	(17,000.00)	4,386.50	275.99
Other Objects	5,500.00	-	5,500.00	644.00
Total Undistributed Expenditures - Improvement of Instruction Services	606,196.50	(28,372.00)	577,824.50	3,952.63

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Undistributed Expenditures - Educational Media Services/Library:						
Salaries	11-000-222-100	364,585.00	31,843.00	396,428.00	396,427.44	0.56
Purchased Professional and Technical Services	11-000-222-300	236,500.00	(65,508.00)	170,992.00	170,991.67	0.33
Purchased Professional - Educational Services	11-000-222-500	150,400.00	(19,867.90)	130,532.10	126,588.37	3,943.73
Supplies and Materials	11-000-222-600	21,050.00	(25.00)	21,025.00	18,075.42	2,949.58
Other Objects	11-000-222-800	840.00	-	840.00	196.36	643.64
<b>Total Undistributed Expenditures - Educational Media Services/Library</b>		<b>773,375.00</b>	<b>(53,557.90)</b>	<b>719,817.10</b>	<b>712,279.26</b>	<b>7,537.84</b>
Undistributed Expenditures - Instructional Staff Training Services:						
Salaries	11-000-223-104	10,250.00	(10,000.00)	250.00	111.00	139.00
Purchased Professional - Educational Services	11-000-223-320	22,800.00	(11,728.00)	11,072.00	7,126.44	3,945.56
Other Purchased Services	11-000-223-500	23,395.00	(7,611.00)	15,784.00	13,216.99	2,567.01
Professional Development	11-000-223-600	41,200.00	(24,200.00)	17,000.00	14,718.14	2,281.86
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>		<b>97,645.00</b>	<b>(53,539.00)</b>	<b>44,106.00</b>	<b>35,172.57</b>	<b>8,933.43</b>
Undistributed Expenditures - Support Services - General Administration:						
Salaries	11-000-230-100	317,520.00	(50,000.00)	267,520.00	267,063.92	456.08
Legal Services	11-000-230-331	40,000.00	2,252.00	42,252.00	42,168.00	84.00
Audit Fees	11-000-230-332	50,500.00	4,115.00	54,615.00	54,615.00	-
Architectural/Engineering Services	11-000-230-334	76,824.75	(34,042.10)	42,782.65	39,381.50	3,401.15
Purchased Technical Services	11-000-230-340	6,000.00	13,000.00	19,000.00	18,500.00	500.00
Communications/Telephone	11-000-230-530	123,461.00	(5,688.25)	117,772.75	116,226.57	1,546.18
BOE Other Purchased Professional Services	11-000-230-585	6,000.00	-	6,000.00	5,932.90	67.10
Other Purchased Services	11-000-230-590	-	10,577.10	10,577.10	10,359.10	218.00
General Supplies	11-000-230-610	4,300.00	(2,000.00)	2,300.00	928.50	1,371.50
BOE In-House Training/Meeting Supplies	11-000-230-630	500.00	(300.00)	200.00	-	200.00
Miscellaneous Expenditures	11-000-230-890	14,750.00	4,794.00	19,544.00	19,543.80	0.20
BOE Membership Dues and Fees	11-000-230-895	24,000.00	337.25	24,337.25	23,852.73	484.52
<b>Total Undistributed Expenditures - Support Services - General Administration</b>		<b>663,855.75</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>8,328.73</b>

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Undistributed Expenditures - Support Services - School Administration:				
Salaries of Principals/Assistant Principals	842,936.00	3,276.00	846,212.00	1.52
Salaries of Secretaries & Clerical Assistants	237,576.00	12,214.00	249,790.00	2.51
Other Purchased Services	25,330.00	(4,213.00)	21,117.00	(2,377.57)
Supplies and Materials	15,450.00	(570.00)	14,880.00	5,202.49
Other Objects	14,700.00	(4,430.00)	10,270.00	2,015.17
<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>4,844.12</b>
Undistributed Expenditures - Central Services:				
Salaries	351,751.00	(17,566.00)	334,185.00	0.27
Purchased Professional Services	50,000.00	(8,000.00)	42,000.00	439.16
Miscellaneous Purchased Services	6,897.00	-	6,897.00	-
Supplies and Materials	9,000.00	(4,611.72)	4,388.28	-
Other Objects	1,100.00	-	1,100.00	707.86
<b>Total Undistributed Expenditures - Central Services</b>	<b>418,748.00</b>	<b>(30,177.72)</b>	<b>388,570.28</b>	<b>1,147.29</b>
Undistributed Expenditures - Required Maintenance for School Facilities:				
Cleaning, Repair & Maintenance General Supplies	761,269.00	(62,914.66)	698,354.34	344.80
	100,212.00	8,963.00	109,175.00	0.84
<b>Total Undistributed Expenditures - Required Maintenance for School Facilities</b>	<b>861,481.00</b>	<b>(53,951.66)</b>	<b>807,529.34</b>	<b>345.64</b>
Undistributed Expenditures - Custodial Services:				
Salaries	118,000.00	3,273.66	121,273.66	0.32
Cleaning, Repair & Maintenance	946,402.00	(135,986.00)	810,416.00	1,359.46
Rental of Land & Bldg. Other Than Lease Purch.	112,320.00	3,400.00	115,720.00	0.87
Other Purchased Property Services	155,000.00	(43,817.89)	111,182.11	0.79
Insurance	240,000.00	69,820.89	309,820.89	636.00
General Supplies	5,000.00	(4,500.00)	500.00	500.00
Energy (Natural Gas)	100,000.00	(25,826.00)	74,174.00	1,043.95
Energy (Electricity)	470,000.00	26,838.00	496,838.00	1.76
<b>Total Undistributed Expenditures - Custodial Services</b>	<b>2,146,722.00</b>	<b>(106,797.34)</b>	<b>2,039,924.66</b>	<b>3,543.15</b>

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Undistributed Expenditures - Care and Upkeep of Grounds:				
Cleaning, Repair & Maintenance Services	239,265.00	(74,623.00)	164,642.00	0.61
General Supplies	31,900.00	(11,500.00)	20,331.13	68.87
<b>Total Undistributed Expenditures - Care and Upkeep of Grounds</b>	<b>271,165.00</b>	<b>(86,123.00)</b>	<b>185,042.00</b>	<b>69.48</b>
Security:				
Salaries	-	274,615.54	274,615.54	0.61
Purchased Professional and Technical Services	61,200.00	(61,200.00)	-	-
Security Contracted Services	441,204.00	(119,512.54)	321,691.46	0.80
General Supplies	7,000.00	3,415.00	10,415.00	-
<b>Total Security</b>	<b>509,404.00</b>	<b>97,318.00</b>	<b>606,722.00</b>	<b>1.41</b>
Undistributed Expenditures - Student Transportation Services:				
Contract Services (Between Home & School) - Vendors	16,000.00	-	16,000.00	1,855.02
Contract Services (Other Than Between Home & School) - Vendors	134,543.00	(9,043.10)	125,499.90	300.40
Transportation - Jointure Routes	175,000.00	59,946.36	234,946.36	62.50
Transportation - MOESC (Regular Education)	180,000.00	91,750.00	271,750.00	-
Contract Services (Special Education) - ESCs & CTSA's	1,000,000.00	288,596.00	1,288,596.00	0.33
Miscellaneous Purchased Services - Transportation	17,500.00	-	17,500.00	-
<b>Total Undistributed Expenditures - Student Transportation Services</b>	<b>1,523,043.00</b>	<b>431,249.26</b>	<b>1,954,292.26</b>	<b>2,218.25</b>
Unallocated Benefits:				
Social Security Contributions	427,167.00	93,109.00	520,276.00	500.58
Other Retirement Contributions - PERS	323,187.00	5,800.00	328,987.00	59.00
Workmen's Compensation	160,000.00	-	160,000.00	-
Health Benefits	3,969,079.00	14,747.72	3,983,826.72	294.99
Tuition Reimbursement	60,000.00	2,398.00	62,398.00	24.98
Other Employee Benefits	4,500.00	-	4,500.00	2,383.30
Unused Sick Payment to Staff	10,000.00	(10,000.00)	-	-
<b>Total Unallocated Benefits</b>	<b>4,953,933.00</b>	<b>106,054.72</b>	<b>5,059,987.72</b>	<b>3,262.85</b>

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

ACCOUNT NUMBERS	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Nonbudgeted:				
TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	1,471,945.00
TPAF - Pension Contributions (Noncash Assistance)	-	-	-	3,245,040.00
TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	3,272.00
Reimbursed TPAF Social Security Contributions	-	-	-	1,258,414.43
Total Undistributed Expenditures	20,437,363.25	31,086.82	20,468,450.07	26,375,729.87
Total Expenditures - Current Expense	35,191,200.25	(461,073.55)	34,730,126.70	40,568,945.03
Capital Outlay:				
Assets Acquired Under Capital Leases (Non-Budgeted):				
Technology Lease	-	-	-	179,473.77
Total Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	179,473.77
Total Capital Outlay	-	-	-	179,473.77
Total Expenditures	35,191,200.25	(461,073.55)	34,730,126.70	40,748,418.80
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	(2,577,064.25)	(348,279.45)	(2,925,343.70)	(2,421,073.07)
Other Financing Sources/(Uses):				
Transfers In(Out):				
Operating Transfer In - Contribution to Whole School Reform:				
General Fund	18,215,958.00	3,407,646.83	21,623,604.83	18,083,758.32
NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	650,000.00
Operating Transfer Out - Contribution to Whole School Reform:				
Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	(35,000.00)
General Fund	(18,215,958.00)	(3,407,646.83)	(21,623,604.83)	(18,083,758.32)
Capital Leases (Non-Budgeted)	-	-	-	179,473.77
Total Other Financing Sources/(Uses)	615,000.00	-	615,000.00	794,473.77
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,962,064.25)	(348,279.45)	(2,310,343.70)	(1,626,599.30)
Fund Balances, July 1	3,929,897.36	-	3,929,897.36	3,929,897.36
Fund Balances, June 30	\$ 1,967,833.11	\$ (348,279.45)	\$ 1,619,553.66	\$ 2,303,298.06
				\$ 683,744.40

**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019**

	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
ACCOUNT NUMBERS	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL
<b>RECAPITULATION OF FUND BALANCE</b>				
Restricted Fund Balance:				
Maintenance Reserve	\$			500,000.00
Excess Surplus				112,756.99
Excess Surplus Designated for Subsequent Year's Expenditures				434,687.33
Assigned Fund Balance:				
Designated for Subsequent Year's Expenditures				221,761.67
Year-End Encumbrances				17,990.12
Unassigned Fund Balance				1,016,101.95
Subtotal				2,303,298.06
Reconciliation to Governmental Funds Statements (GAAP):				
Last State Aid Payments not recognized on GAAP basis				(2,644,255.00)
Fund Balance per Governmental Funds (GAAP)	\$			(340,956.94)

KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Revenues:													Local Sources:													Local Tax Levy	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	\$ -	\$ -	\$ 5,166,272.00	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	Miscellaneous	-	-	-	-	-	-	-	-	-	240,169.63	-	240,169.63	Total Local Sources	5,166,272.00	-	5,166,272.00	-	-	5,166,272.00	-	-	5,166,272.00	240,169.63	-	5,406,441.63	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	-	-	334,763.00	-	-	334,763.00	Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13
Local Sources:													Local Tax Levy	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	\$ -	\$ -	\$ 5,166,272.00	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	Miscellaneous	-	-	-	-	-	-	-	-	-	240,169.63	-	240,169.63	Total Local Sources	5,166,272.00	-	5,166,272.00	-	-	5,166,272.00	-	-	5,166,272.00	240,169.63	-	5,406,441.63	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	-	-	334,763.00	-	-	334,763.00	Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13													
Local Tax Levy	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	\$ -	\$ -	\$ 5,166,272.00	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	\$ 5,166,272.00	\$ -	\$ 5,166,272.00	Miscellaneous	-	-	-	-	-	-	-	-	-	240,169.63	-	240,169.63	Total Local Sources	5,166,272.00	-	5,166,272.00	-	-	5,166,272.00	-	-	5,166,272.00	240,169.63	-	5,406,441.63	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	-	-	334,763.00	-	-	334,763.00	Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																										
Miscellaneous	-	-	-	-	-	-	-	-	-	240,169.63	-	240,169.63	Total Local Sources	5,166,272.00	-	5,166,272.00	-	-	5,166,272.00	-	-	5,166,272.00	240,169.63	-	5,406,441.63	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	-	-	334,763.00	-	-	334,763.00	Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																							
Total Local Sources	5,166,272.00	-	5,166,272.00	-	-	5,166,272.00	-	-	5,166,272.00	240,169.63	-	5,406,441.63	State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	-	-	334,763.00	-	-	334,763.00	Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																				
State Sources:													Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	-	-	334,763.00	-	-	334,763.00	Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																	
Categorical Transportation Aid	334,763.00	-	334,763.00	-	-	334,763.00	-	-	334,763.00	-	-	334,763.00	Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																														
Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	333,707.00	Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																											
Categorical Special Education Aid	1,023,215.00	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	-	-	1,023,215.00	Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																								
Equalization Aid	16,973,265.00	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	-	-	16,973,265.00	Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																					
Categorical Security Aid	535,157.00	-	535,157.00	-	-	535,157.00	-	-	535,157.00	-	-	535,157.00	Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																		
Adjustment Aid	8,124,477.00	-	8,124,477.00	(452,261.00)	-	(452,261.00)	7,672,216.00	-	7,672,216.00	-	-	7,672,216.00	Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																															
Emergency Aid	357,092.00	-	357,092.00	(357,092.00)	-	(357,092.00)	-	-	-	-	-	-	Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																												
Nonbudgeted:													TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																									
TPAF - Post Retirement Medical	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																						
TPAF - Pension Contributions	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																			
TPAF - Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																													
Total State Sources	27,347,969.00	-	26,990,877.00	(809,353.00)	-	(809,353.00)	26,538,616.00	-	26,538,616.00	32,850,994.43	-	32,850,994.43	Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																										
Federal Sources:													Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																							
Medicaid Reimbursement	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																				
Total Federal Sources	99,895.00	-	99,895.00	-	-	99,895.00	-	-	99,895.00	69,909.67	-	69,909.67	Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																	
Total Revenues	\$ 32,614,136.00	\$ -	\$ 32,257,044.00	\$ (809,353.00)	\$ -	\$ (809,353.00)	\$ 31,804,783.00	\$ -	\$ 31,804,783.00	\$ 38,327,345.73	\$ -	\$ 38,327,345.73	Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																														
Expenditures:													Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																											
Current Expense:													Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																								
Regular Programs - Instruction:													Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																					
Preschool - Salaries of Teachers	48,080.00	-	48,080.00	2,318.00	-	2,318.00	-	-	2,318.00	50,398.00	-	50,398.00	Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																		
Kindergarten - Salaries of Teachers	-	718,910.00	718,910.00	-	-	(80,077.00)	-	-	(80,077.00)	-	-	638,833.00	Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																															
Grades 1-5 - Salaries of Teachers	900.00	2,581,991.00	2,582,891.00	187,632.00	-	70,779.00	116,853.00	-	188,532.00	187,631.53	-	2,511,040.45	Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																												
Grades 6-8 - Salaries of Teachers	900.00	1,578,622.00	1,579,522.00	46,147.00	-	8,200.00	54,347.00	-	1,586,822.00	46,245.55	-	1,633,066.78	Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																									
Grades 9-12 - Salaries of Teachers	900.00	2,069,090.00	2,069,990.00	49,687.00	-	196,006.00	245,693.00	-	50,587.00	49,686.95	-	2,314,772.50	Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																						
Regular Programs - Home Instruction:													Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																			
Salaries of Teachers	10,000.00	-	10,000.00	13,624.00	-	13,624.00	-	-	23,624.00	23,623.65	-	23,623.65	Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																
Purchased Professional - Educational Services	25,000.00	-	25,000.00	(6,476.00)	-	(6,476.00)	-	-	18,524.00	18,322.07	-	18,322.07	Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																													
Regular Programs - Undistributed Instruction:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	30,884.00	-	-	54,255.00	-	-	54,255.00	Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Purchased Technical Services	410,000.00	-	410,000.00	(397,260.87)	-	(397,260.87)	12,739.13	-	12,500.00	-	-	12,500.00	Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Other Purchased Services	111,059.00	188,238.00	299,297.00	-	-	28,860.00	28,860.00	-	217,098.00	111,058.47	-	322,293.30	General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
General Supplies	115,500.00	317,131.00	432,631.00	(70,000.00)	-	(37,750.50)	45,500.00	-	324,880.50	44,835.95	-	276,049.03	Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Objects	5,500.00	115,150.00	120,650.00	-	-	(54,442.00)	60,708.00	-	66,208.00	13,442.89	-	62,320.87	Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total Regular Programs - Instruction	727,839.00	7,592,503.00	8,320,342.00	(174,328.87)	20,901.50	(153,427.37)	553,510.13	7,613,404.50	8,166,914.63	557,745.06	7,592,196.09	8,149,941.15	Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Special Education - Instruction:													Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Learning and/or Language Disabilities:													Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Salaries of Teachers	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Total Learning and/or Language Disabilities	-	91,445.00	91,445.00	-	-	1,995.00	-	-	93,440.00	-	-	92,685.59	Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Behavioral Disabilities:													Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Other Salaries for Instruction	-	23,371.00	23,371.00	-	-	-	-	-	23,371.00	-	-	23,371.00	General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
General Supplies	-	3,763.00	3,763.00	-	-	-	-	-	3,763.00	-	-	1,572.13	Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Total Behavioral Disabilities	-	27,134.00	27,134.00	-	-	-	-	-	27,134.00	-	-	24,943.13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Multiple Disabilities:	-	381,655.00	381,655.00	-	1,001.00	1,001.00	-	382,656.00	382,656.00	-	382,655.00	382,655.00
Salaries of Teachers	-	197,743.00	197,743.00	-	13,699.00	13,699.00	-	211,442.00	211,442.00	-	211,440.39	211,440.39
Other Salaries for Instruction	-	13,300.00	13,300.00	-	-	-	-	13,300.00	13,300.00	-	9,961.31	9,961.31
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	-	592,698.00	592,698.00	-	14,700.00	14,700.00	-	607,398.00	607,398.00	-	604,056.70	604,056.70
Resource Room/Resource Center:	-	3,136,850.00	3,136,850.00	-	(41,889.00)	(41,889.00)	-	3,094,961.00	3,094,961.00	-	3,094,959.78	3,094,959.78
Salaries of Teachers	-	237,597.00	237,597.00	-	-	-	-	237,597.00	237,597.00	-	228,693.19	228,693.19
Other Salaries	-	-	-	-	-	-	-	-	-	-	8,000.00	8,000.00
Total Resource Room/Resource Center	-	3,374,447.00	3,374,447.00	-	(41,889.00)	(41,889.00)	-	3,332,558.00	3,332,558.00	-	3,323,652.97	3,323,652.97
Preschool Disabilities - Full-Time:	-	130,010.00	130,010.00	-	4,640.00	4,640.00	-	134,650.00	134,650.00	-	134,650.00	134,650.00
Salaries of Teachers	-	97,667.00	97,667.00	-	(17,147.00)	(17,147.00)	-	80,520.00	80,520.00	-	74,595.40	74,595.40
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	-	227,677.00	227,677.00	-	(12,507.00)	(12,507.00)	-	215,170.00	215,170.00	-	209,245.40	209,245.40
Total Special Education - Instruction	-	4,313,401.00	4,313,401.00	-	637,701.00	637,701.00	-	4,275,700.00	4,275,700.00	-	4,254,583.79	4,262,583.79
Basic Skills/Remedial - Instruction:	-	717,650.00	717,650.00	-	(139,449.00)	(139,449.00)	-	578,201.00	578,201.00	-	578,200.16	578,200.16
Salaries of Teachers	-	7,615.00	7,615.00	-	-	-	-	7,615.00	7,615.00	-	6,143.56	6,143.56
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	-	725,265.00	725,265.00	-	(139,449.00)	(139,449.00)	-	585,816.00	585,816.00	-	584,343.72	584,343.72
Bilingual Education - Instruction:	308,480.00	-	308,480.00	10,522.00	-	10,522.00	316,002.00	-	316,002.00	311,493.00	-	311,493.00
Salaries of Teachers	3,000.00	-	3,000.00	(1,480.00)	-	(1,480.00)	1,520.00	-	1,520.00	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education - Instruction	308,480.00	-	308,480.00	9,042.00	-	9,042.00	317,522.00	-	317,522.00	311,493.00	-	311,493.00
School-Sponsored Co-curricular/Extra Curricular Activities - Instruction:	-	135,634.00	135,634.00	-	(16,257.00)	(16,257.00)	-	119,377.00	119,377.00	-	114,899.85	114,899.85
Salaries	-	31,765.00	31,765.00	-	(10,555.00)	(10,555.00)	-	21,210.00	21,210.00	-	14,040.28	14,040.28
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Sponsored Co-curricular/Extra Curricular Activities - Instruction	-	167,399.00	167,399.00	-	(26,812.00)	(26,812.00)	-	140,587.00	140,587.00	-	128,940.13	128,940.13
School-Sponsored Athletics - Instruction:	-	579,946.00	579,946.00	-	(91,390.00)	(91,390.00)	-	488,556.00	488,556.00	-	488,455.22	488,455.22
Salaries	-	76,699.00	76,699.00	-	(35,825.00)	(35,825.00)	-	40,874.00	40,874.00	-	38,293.81	38,293.81
Purchased Services	-	49,950.00	49,950.00	-	(26,525.00)	(26,525.00)	-	23,425.00	23,425.00	-	23,423.97	23,423.97
Supplies and Materials	-	40,855.00	40,855.00	-	(9,059.00)	(9,059.00)	-	31,796.00	31,796.00	-	26,245.36	26,245.36
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School-Sponsored Athletics - Instruction	-	747,450.00	747,450.00	-	(162,799.00)	(162,799.00)	-	584,651.00	584,651.00	-	576,418.36	576,418.36
Before/After School Programs - Instruction:	-	20,000.00	20,000.00	-	19,536.00	19,536.00	-	39,536.00	39,536.00	-	33,793.25	33,793.25
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After School Programs - Instruction	-	20,000.00	20,000.00	-	19,536.00	19,536.00	-	39,536.00	39,536.00	-	33,793.25	33,793.25
Summer School - Instruction:	25,000.00	95,000.00	120,000.00	(4,300.00)	14,888.00	10,588.00	20,700.00	109,888.00	130,588.00	18,994.00	107,914.50	126,908.50
Salaries of Teachers	20,000.00	5,000.00	25,000.00	(2,700.00)	(5,000.00)	(7,700.00)	17,300.00	-	17,300.00	17,232.26	-	17,232.26
Support Salaries	1,000.00	-	1,000.00	-	-	-	1,000.00	-	1,000.00	-	-	-
Other Purchased Services	5,000.00	-	5,000.00	(5,000.00)	-	(5,000.00)	500.00	-	500.00	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	1,562.00	1,562.00	-	1,562.00	1,562.00	-	1,561.00	1,561.00
Total Summer School - Instruction	51,500.00	100,000.00	151,500.00	(12,000.00)	11,450.00	(550.00)	39,500.00	111,450.00	150,950.00	36,226.26	109,475.50	145,701.76

KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Total Instruction	1,087,819.00	13,666,018.00	14,753,837.00	(177,286.87)	(314,873.50)	(492,160.37)	910,532.13	13,351,144.50	14,261,676.63	913,464.32	13,279,750.84	14,193,215.16
Undistributed Expenditures - Instruction (Tuition):												
Tuition to Other LEAs Within State - Regular	14,724.00	-	14,724.00	147,087.34	-	147,087.34	161,811.34	-	161,811.34	161,810.71	-	161,810.71
Tuition to Other LEAs Within State - Special	233,515.00	-	233,515.00	56,645.00	-	56,645.00	290,160.00	-	290,160.00	290,159.96	-	290,159.96
Tuition to County Vocational School - Regular	70,140.00	-	70,140.00	14,449.00	-	14,449.00	84,589.00	-	84,589.00	84,589.00	-	84,589.00
Tuition to County Vocational School - Special	61,540.00	-	61,540.00	42,287.00	-	42,287.00	103,827.00	-	103,827.00	103,827.00	-	103,827.00
Tuition to County Special Services & Regular Day Schools	16,895.00	-	16,895.00	(2,273.78)	-	(2,273.78)	14,621.22	-	14,621.22	14,125.00	-	14,125.00
Tuition to Private School Disabled Within State	2,450,230.00	-	2,450,230.00	(399,988.71)	-	(399,988.71)	2,050,241.29	-	2,050,241.29	2,042,572.35	-	2,042,572.35
Tuition - State Facilities	76,994.00	-	76,994.00	4,771.66	-	4,771.66	81,765.66	-	81,765.66	80,810.00	-	80,810.00
Tuition - Other	12,000.00	-	12,000.00	(2,750.00)	-	(2,750.00)	9,250.00	-	9,250.00	9,250.00	-	9,250.00
Total Undistributed Expenditures - Instruction (Tuition)	2,936,038.00	-	2,936,038.00	(139,772.49)	-	(139,772.49)	2,796,265.51	-	2,796,265.51	2,787,144.02	-	2,787,144.02
Undistributed Expenditures Attendance and Social Work:												
Salaries	51,500.00	-	51,500.00	295.00	-	295.00	51,795.00	-	51,795.00	51,794.40	-	51,794.40
Attendance - Family Support Teams	87,354.00	-	87,354.00	-	-	-	87,354.00	-	87,354.00	87,354.00	-	87,354.00
Total Undistributed Expenditures Attendance and Social Work	138,854.00	-	138,854.00	295.00	-	295.00	139,149.00	-	139,149.00	139,148.40	-	139,148.40
Undistributed Expenditures - Health Services:												
Salaries	2,500.00	340,220.00	342,720.00	769.00	(63,450.00)	(62,681.00)	3,269.00	276,770.00	280,039.00	3,269.00	276,768.97	280,037.97
Purchased Professional & Technical Services	201,284.00	-	201,284.00	49,044.50	-	49,044.50	250,328.50	-	250,328.50	248,616.80	-	248,616.80
Other Purchased Services	-	13,483.00	13,483.00	-	(4,688.00)	(4,688.00)	8,795.00	-	8,795.00	62.88	-	8,622.12
Supplies and Materials	1,600.00	15,662.00	17,262.00	2,500.00	(2,500.00)	-	4,100.00	13,162.00	17,262.00	3,493.47	9,987.99	13,481.46
Total Undistributed Expenditures - Health Services	205,384.00	369,365.00	574,749.00	52,313.50	(70,638.00)	(18,324.50)	257,697.50	298,727.00	556,424.50	255,442.15	295,379.08	550,821.23
Undistributed Expenditures - Speech, OT, PT and Related Services:												
Salaries	523,795.00	-	523,795.00	(9,884.60)	-	(9,884.60)	513,910.40	-	513,910.40	513,909.87	-	513,909.87
Purchased Professional - Educational Services	3,600.00	-	3,600.00	96,551.20	-	96,551.20	96,551.20	-	96,551.20	96,550.50	-	96,550.50
Supplies and Materials	-	-	-	-	-	-	3,600.00	-	3,600.00	3,303.04	-	3,303.04
Total Undistributed Expenditures - Speech, OT, PT and Related Services	527,395.00	-	527,395.00	86,666.60	-	86,666.60	614,061.60	-	614,061.60	613,763.41	-	613,763.41
Undistributed Expenditures - Other Support Services - Extra Services:												
Extra Services Salaries	251,110.00	-	251,110.00	22,559.00	-	22,559.00	273,669.00	-	273,669.00	272,259.25	-	272,259.25
Total Undistributed Expenditures - Other Support Services - Extra Services	251,110.00	-	251,110.00	22,559.00	-	22,559.00	273,669.00	-	273,669.00	272,259.25	-	272,259.25
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff	248,803.00	622,221.00	871,024.00	3,034.00	(83,863.00)	(80,829.00)	251,837.00	538,358.00	790,195.00	251,836.96	537,826.91	789,663.87
Salaries of Secretaries & Clerical Assistants	-	43,406.00	43,406.00	-	(966.00)	(966.00)	-	43,406.00	43,406.00	-	43,405.92	43,405.92
Purchased Professional - Educational Services	-	17,510.00	17,510.00	-	(6,000.00)	(6,000.00)	36,300.00	-	36,300.00	35,771.00	-	35,771.00
Guidance - Other Purchased Services	42,300.00	-	42,300.00	(6,000.00)	-	(6,000.00)	36,300.00	-	36,300.00	35,771.00	-	35,771.00
Supplies and Materials	14,375.00	7,400.00	21,775.00	(5,000.00)	192.95	(4,807.05)	9,375.00	7,592.95	16,967.95	9,284.73	3,418.79	12,703.52
Other Objects	37,175.00	150.00	37,325.00	(20,348.00)	-	(20,348.00)	16,827.00	150.00	16,977.00	16,277.00	-	16,277.00
Total Undistributed Expenditures - Guidance	342,653.00	690,687.00	1,033,340.00	(28,314.00)	(84,636.05)	(112,950.05)	314,339.00	606,050.95	920,389.95	313,169.69	598,451.12	911,620.81
Undistributed Expenditures - Child Study Teams:												
Salaries of Other Professional Staff	935,732.00	-	935,732.00	(30,753.00)	-	(30,753.00)	904,979.00	-	904,979.00	904,978.97	-	904,978.97
Purchased Professional - Educational Services	19,000.00	-	19,000.00	54,692.00	-	54,692.00	73,692.00	-	73,692.00	72,715.46	-	72,715.46
Other Purchased Services	11,525.00	-	11,525.00	(11,525.00)	-	(11,525.00)	20,473.90	-	20,473.90	20,407.54	-	20,407.54
Miscellaneous Purchased Services	-	-	-	20,473.90	-	20,473.90	20,473.90	-	20,473.90	20,407.54	-	20,407.54
Supplies and Materials	44,460.00	-	44,460.00	(11,700.00)	-	(11,700.00)	32,760.00	-	32,760.00	31,798.56	-	31,798.56
Other Objects	3,600.00	-	3,600.00	-	-	-	3,600.00	-	3,600.00	3,600.00	-	3,600.00
Total Undistributed Expenditures - Child Study Teams	1,014,317.00	-	1,014,317.00	21,187.90	-	21,187.90	1,035,504.90	-	1,035,504.90	1,033,500.53	-	1,033,500.53

KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Undistributed Expenditures - Improvement of Instruction Services:													Salaries of Supervisors of Instruction	356,707.00	-	356,707.00	(281.00)	-	(281.00)	356,426.00	-	356,426.00	356,425.46	-	356,425.46	Salaries	29,640.00	-	29,640.00	(8,320.00)	-	(8,320.00)	21,320.00	-	21,320.00	20,840.25	-	20,840.25	Salaries of Sec. and Clerical Assist.	60,063.00	-	60,063.00	5,137.00	-	5,137.00	65,200.00	-	65,200.00	65,199.84	-	65,199.84	Purchased Professional - Educational Services	126,600.00	-	126,600.00	(14,708.00)	-	(14,708.00)	111,892.00	-	111,892.00	111,891.31	-	111,891.31	Purchased Professional - Educational Services	6,300.00	-	6,300.00	6,800.00	-	6,800.00	13,100.00	-	13,100.00	10,548.50	-	10,548.50	Supplies and Materials	21,386.50	-	21,386.50	(17,000.00)	-	(17,000.00)	4,386.50	-	4,386.50	4,110.51	-	4,110.51	Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>
Salaries of Supervisors of Instruction	356,707.00	-	356,707.00	(281.00)	-	(281.00)	356,426.00	-	356,426.00	356,425.46	-	356,425.46	Salaries	29,640.00	-	29,640.00	(8,320.00)	-	(8,320.00)	21,320.00	-	21,320.00	20,840.25	-	20,840.25	Salaries of Sec. and Clerical Assist.	60,063.00	-	60,063.00	5,137.00	-	5,137.00	65,200.00	-	65,200.00	65,199.84	-	65,199.84	Purchased Professional - Educational Services	126,600.00	-	126,600.00	(14,708.00)	-	(14,708.00)	111,892.00	-	111,892.00	111,891.31	-	111,891.31	Purchased Professional - Educational Services	6,300.00	-	6,300.00	6,800.00	-	6,800.00	13,100.00	-	13,100.00	10,548.50	-	10,548.50	Supplies and Materials	21,386.50	-	21,386.50	(17,000.00)	-	(17,000.00)	4,386.50	-	4,386.50	4,110.51	-	4,110.51	Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>													
Salaries	29,640.00	-	29,640.00	(8,320.00)	-	(8,320.00)	21,320.00	-	21,320.00	20,840.25	-	20,840.25	Salaries of Sec. and Clerical Assist.	60,063.00	-	60,063.00	5,137.00	-	5,137.00	65,200.00	-	65,200.00	65,199.84	-	65,199.84	Purchased Professional - Educational Services	126,600.00	-	126,600.00	(14,708.00)	-	(14,708.00)	111,892.00	-	111,892.00	111,891.31	-	111,891.31	Purchased Professional - Educational Services	6,300.00	-	6,300.00	6,800.00	-	6,800.00	13,100.00	-	13,100.00	10,548.50	-	10,548.50	Supplies and Materials	21,386.50	-	21,386.50	(17,000.00)	-	(17,000.00)	4,386.50	-	4,386.50	4,110.51	-	4,110.51	Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																										
Salaries of Sec. and Clerical Assist.	60,063.00	-	60,063.00	5,137.00	-	5,137.00	65,200.00	-	65,200.00	65,199.84	-	65,199.84	Purchased Professional - Educational Services	126,600.00	-	126,600.00	(14,708.00)	-	(14,708.00)	111,892.00	-	111,892.00	111,891.31	-	111,891.31	Purchased Professional - Educational Services	6,300.00	-	6,300.00	6,800.00	-	6,800.00	13,100.00	-	13,100.00	10,548.50	-	10,548.50	Supplies and Materials	21,386.50	-	21,386.50	(17,000.00)	-	(17,000.00)	4,386.50	-	4,386.50	4,110.51	-	4,110.51	Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																							
Purchased Professional - Educational Services	126,600.00	-	126,600.00	(14,708.00)	-	(14,708.00)	111,892.00	-	111,892.00	111,891.31	-	111,891.31	Purchased Professional - Educational Services	6,300.00	-	6,300.00	6,800.00	-	6,800.00	13,100.00	-	13,100.00	10,548.50	-	10,548.50	Supplies and Materials	21,386.50	-	21,386.50	(17,000.00)	-	(17,000.00)	4,386.50	-	4,386.50	4,110.51	-	4,110.51	Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																				
Purchased Professional - Educational Services	6,300.00	-	6,300.00	6,800.00	-	6,800.00	13,100.00	-	13,100.00	10,548.50	-	10,548.50	Supplies and Materials	21,386.50	-	21,386.50	(17,000.00)	-	(17,000.00)	4,386.50	-	4,386.50	4,110.51	-	4,110.51	Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																	
Supplies and Materials	21,386.50	-	21,386.50	(17,000.00)	-	(17,000.00)	4,386.50	-	4,386.50	4,110.51	-	4,110.51	Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																														
Other Objects	5,500.00	-	5,500.00	-	-	-	5,500.00	-	5,500.00	4,856.00	-	4,856.00	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																											
<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	<b>606,196.50</b>	<b>-</b>	<b>606,196.50</b>	<b>(28,372.00)</b>	<b>-</b>	<b>(28,372.00)</b>	<b>577,824.50</b>	<b>-</b>	<b>577,824.50</b>	<b>573,871.87</b>	<b>-</b>	<b>573,871.87</b>	Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																								
Undistributed Expenditures - Educational Media Services/Library:													Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																					
Salaries	364,585.00	-	364,585.00	31,843.00	-	31,843.00	396,428.00	-	396,428.00	396,427.44	-	396,427.44	Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																		
Salaries	236,500.00	-	236,500.00	(65,508.00)	-	(65,508.00)	170,992.00	-	170,992.00	170,991.67	-	170,991.67	Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																															
Purchased Professional - Educational Services	131,690.00	-	131,690.00	18,710.00	-	18,982.10	82,840.00	-	82,840.00	82,836.16	-	82,836.16	Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																												
Supplies and Materials	10,350.00	-	10,350.00	-	(25.00)	(25.00)	10,350.00	-	10,675.00	15,309.92	-	15,309.92	Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																									
Other Objects	840.00	-	840.00	-	-	-	840.00	-	840.00	196.36	-	196.36	<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																						
<b>Total Undistributed Expenditures - Educational Media Services/Library</b>	<b>745,965.00</b>	<b>29,410.00</b>	<b>775,375.00</b>	<b>(82,515.00)</b>	<b>28,957.10</b>	<b>(53,557.90)</b>	<b>661,450.00</b>	<b>58,367.10</b>	<b>719,817.10</b>	<b>665,761.55</b>	<b>46,517.71</b>	<b>712,279.26</b>	Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																			
Undistributed Expenditures - Instructional Staff Training Services:													Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																
Salaries	10,250.00	-	10,250.00	(10,000.00)	-	(10,000.00)	250.00	-	250.00	111.00	-	111.00	Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																													
Salaries	6,700.00	-	6,700.00	(5,000.00)	-	(5,000.00)	1,700.00	-	1,700.00	1,726.44	-	1,726.44	Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																										
Purchased Professional - Educational Services	11,295.00	-	11,295.00	3,050.00	-	3,050.00	7,539.00	-	7,539.00	7,999.15	-	7,999.15	Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																							
Other Purchased Services	35,000.00	-	35,000.00	(4,200.00)	-	(4,200.00)	15,000.00	-	15,000.00	14,718.14	-	14,718.14	Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																				
Professional Development	6,200.00	-	6,200.00	-	-	-	6,200.00	-	6,200.00	5,217.84	-	5,217.84	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																	
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>65,245.00</b>	<b>34,400.00</b>	<b>97,645.00</b>	<b>(38,050.00)</b>	<b>(15,489.00)</b>	<b>(53,539.00)</b>	<b>25,195.00</b>	<b>18,911.00</b>	<b>44,106.00</b>	<b>24,528.29</b>	<b>10,644.28</b>	<b>35,172.57</b>	Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																														
Undistributed Expenditures - Support Services - General Administration:													Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																											
Salaries	317,520.00	-	317,520.00	(50,000.00)	-	(50,000.00)	267,520.00	-	267,520.00	267,063.92	-	267,063.92	Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																								
Salaries	40,000.00	-	40,000.00	2,252.00	-	2,252.00	42,252.00	-	42,252.00	42,168.00	-	42,168.00	Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																					
Legal Services	50,500.00	-	50,500.00	4,115.00	-	4,115.00	54,615.00	-	54,615.00	54,615.00	-	54,615.00	Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																		
Audit Fees	76,824.75	-	76,824.75	(34,042.10)	-	(34,042.10)	42,782.65	-	42,782.65	39,381.50	-	39,381.50	Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																															
Architectural/Engineering Services	6,000.00	-	6,000.00	13,000.00	-	13,000.00	19,000.00	-	19,000.00	18,500.00	-	18,500.00	Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																												
Purchased Technical Services	123,461.00	-	123,461.00	(3,688.25)	-	(3,688.25)	117,772.75	-	117,772.75	116,226.57	-	116,226.57	Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																									
Communications/Telephone	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	5,932.90	-	5,932.90	BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																						
BOE - Other Purchased Professional Services	4,300.00	-	4,300.00	10,577.10	-	10,577.10	10,577.10	-	10,577.10	10,359.10	-	10,359.10	Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																			
Other Purchased Services	500.00	-	500.00	(2,000.00)	-	(2,000.00)	2,300.00	-	2,300.00	928.50	-	928.50	General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																
General Supplies	14,750.00	-	14,750.00	(300.00)	-	(300.00)	200.00	-	200.00	-	-	-	BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																													
BOE In-House Training/Meeting Supplies	24,000.00	-	24,000.00	337.25	-	337.25	24,337.25	-	24,337.25	19,543.80	-	19,543.80	Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
BOE Membership Dues and Fees	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>663,855.75</b>	<b>-</b>	<b>663,855.75</b>	<b>(56,955.00)</b>	<b>-</b>	<b>(56,955.00)</b>	<b>606,900.75</b>	<b>-</b>	<b>606,900.75</b>	<b>598,572.02</b>	<b>-</b>	<b>598,572.02</b>	Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Undistributed Expenditures - Support Services - School Administration:													Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Salaries of Principals/Assistant Principals	842,936.00	-	842,936.00	-	-	-	846,212.00	-	846,212.00	846,210.48	-	846,210.48	Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Salaries of Secretaries & Clerical Assistants	237,576.00	-	237,576.00	12,214.00	-	12,214.00	249,790.00	-	249,790.00	249,787.49	-	249,787.49	Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other Purchased Services	25,330.00	-	25,330.00	(4,213.00)	-	(4,213.00)	21,117.00	-	21,117.00	18,494.57	-	18,494.57	Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Supplies and Materials	15,450.00	-	15,450.00	(570.00)	-	(570.00)	14,880.00	-	14,880.00	9,677.51	-	9,677.51	Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Other Objects	14,700.00	-	14,700.00	-	(4,430.00)	(4,430.00)	10,270.00	-	10,270.00	8,254.83	-	8,254.83	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
<b>Total Undistributed Expenditures - Support Services - School Administration</b>	<b>1,135,992.00</b>	<b>-</b>	<b>1,135,992.00</b>	<b>6,277.00</b>	<b>-</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>-</b>	<b>1,142,269.00</b>	<b>5,000.00</b>	<b>1,132,424.88</b>	<b>1,137,424.88</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												

KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Undistributed Expenditures - Central Services:												
Salaries	351,751.00	351,751.00	-	(17,566.00)	(17,566.00)	-	334,185.00	334,185.00	-	334,184.73	334,184.73	-
Purchased Professional Services	50,000.00	50,000.00	-	(8,000.00)	(8,000.00)	-	42,000.00	42,000.00	-	41,560.84	41,560.84	-
Miscellaneous Purchased Services	6,897.00	6,897.00	-	-	-	-	6,897.00	6,897.00	-	6,897.00	6,897.00	-
Supplies and Materials	9,000.00	9,000.00	-	(4,611.72)	(4,611.72)	-	4,388.28	4,388.28	-	4,388.28	4,388.28	-
Other Objects	1,100.00	1,100.00	-	-	-	-	1,100.00	1,100.00	-	392.14	392.14	-
Total Undistributed Expenditures - Central Services	418,748.00	418,748.00	-	(30,177.72)	(30,177.72)	-	388,570.28	388,570.28	-	387,422.99	387,422.99	-
Undistributed Expenditures -												
Required Maintenance for School Facilities:												
Cleaning, Repair & Maintenance Services	761,269.00	761,269.00	-	(62,914.66)	(62,914.66)	-	698,354.34	698,354.34	-	698,009.54	698,009.54	-
General Supplies	100,212.00	100,212.00	-	8,963.00	8,963.00	-	109,175.00	109,175.00	-	109,174.16	109,174.16	-
Total Undistributed Expenditures -	861,481.00	861,481.00	-	(53,951.66)	(53,951.66)	-	807,529.34	807,529.34	-	807,183.70	807,183.70	-
Required Maintenance for School Facilities												
Undistributed Expenditures - Custodial Services:												
Salaries	118,000.00	118,000.00	-	3,273.66	3,273.66	-	121,273.66	121,273.66	-	121,273.34	121,273.34	-
Cleaning, Repair & Maintenance Services	946,402.00	946,402.00	-	(135,986.00)	(135,986.00)	-	810,416.00	810,416.00	-	809,056.54	809,056.54	-
Rental of Land & Bldg. Other Than Lease Purch.	112,320.00	112,320.00	-	3,400.00	3,400.00	-	115,720.00	115,720.00	-	115,719.13	115,719.13	-
Other Purchased Property Services	155,000.00	155,000.00	-	(43,817.89)	(43,817.89)	-	111,182.11	111,182.11	-	111,181.32	111,181.32	-
Insurance	240,000.00	240,000.00	-	69,820.89	69,820.89	-	309,820.89	309,820.89	-	309,184.89	309,184.89	-
General Supplies	5,000.00	5,000.00	-	(4,500.00)	(4,500.00)	-	500.00	500.00	-	73,130.05	73,130.05	-
Energy (Natural Gas)	100,000.00	100,000.00	-	(25,826.00)	(25,826.00)	-	74,174.00	74,174.00	-	496,836.24	496,836.24	-
Energy (Electricity)	470,000.00	470,000.00	-	26,838.00	26,838.00	-	496,838.00	496,838.00	-	2,036,381.51	2,036,381.51	-
Total Undistributed Expenditures - Custodial Services	2,146,722.00	2,146,722.00	-	(106,797.34)	(106,797.34)	-	2,039,924.66	2,039,924.66	-	2,036,381.51	2,036,381.51	-
Undistributed Expenditures -												
Care and Upkeep of Grounds:												
Cleaning, Repair & Maintenance Services	239,265.00	239,265.00	-	(74,623.00)	(74,623.00)	-	164,642.00	164,642.00	-	164,641.39	164,641.39	-
General Supplies	31,900.00	31,900.00	-	(11,500.00)	(11,500.00)	-	20,400.00	20,400.00	-	20,331.13	20,331.13	-
Total Undistributed Expenditures -	271,165.00	271,165.00	-	(86,123.00)	(86,123.00)	-	185,042.00	185,042.00	-	184,972.52	184,972.52	-
Care and Upkeep of Grounds												
Security:												
Salaries	-	-	-	274,615.54	274,615.54	-	274,615.54	274,615.54	-	274,614.93	274,614.93	-
Purchased Professional and Technical Services	61,200.00	61,200.00	-	(61,200.00)	(61,200.00)	-	-	-	-	-	-	-
Security Contracted Services	441,204.00	441,204.00	-	(119,512.54)	(119,512.54)	-	321,691.46	321,691.46	-	321,690.66	321,690.66	-
General Supplies	-	7,000.00	-	8,400.00	8,400.00	(4,985.00)	3,415.00	3,415.00	2,015.00	10,000.00	10,000.00	415.00
Total Security	502,404.00	509,404.00	-	102,303.00	97,318.00	(4,985.00)	604,707.00	606,722.00	2,015.00	606,305.59	606,720.59	415.00
Undistributed Expenditures -												
Student Transportation Services:												
Contract Services (Between Home & School) - Vendors	16,000.00	16,000.00	-	-	-	-	16,000.00	16,000.00	-	14,144.98	14,144.98	-
Contract Services (Other Than Between Home & School) - Vendors	-	134,543.00	-	(9,043.10)	(9,043.10)	-	125,499.90	125,499.90	108,199.50	125,199.50	125,199.50	-
Transportation - Jointure Routes	175,000.00	175,000.00	-	59,946.36	59,946.36	-	234,946.36	234,946.36	-	234,883.86	234,883.86	-
Transportation - MOESC (Regular Education)	180,000.00	180,000.00	-	91,750.00	91,750.00	-	271,750.00	271,750.00	-	271,750.00	271,750.00	-
Contract Services (Special Education) - ESCs & CTISAs	1,000,000.00	1,000,000.00	-	288,596.00	288,596.00	-	1,288,596.00	1,288,596.00	-	1,288,595.67	1,288,595.67	-
Miscellaneous Purchased Services - Transportation	17,500.00	17,500.00	-	-	-	-	17,500.00	17,500.00	-	17,500.00	17,500.00	-
Total Undistributed Expenditures - Student Transportation Services	1,388,500.00	1,345,543.00	-	440,292.36	431,249.26	(9,043.10)	1,828,792.36	1,954,292.26	125,499.90	1,843,874.51	1,952,074.01	108,199.50

KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																								
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																						
Unallocated Benefits:													Social Security Contributions	427,167.00	-	427,167.00	93,109.00	-	93,109.00	520,276.00	-	520,276.00	519,775.42	-	519,775.42	Other Retirement Contributions - PERS	323,187.00	-	323,187.00	5,800.00	-	5,800.00	328,987.00	-	328,987.00	328,928.00	-	328,928.00	Workers' Compensation	160,000.00	-	160,000.00	-	-	-	160,000.00	-	160,000.00	160,000.00	-	160,000.00	Health Benefits	1,170,536.00	2,798,543.00	3,969,079.00	(448,686.28)	463,434.00	14,747.72	721,849.72	3,261,977.00	3,983,826.72	721,555.82	3,261,975.91	3,983,531.73	Tuition Reimbursement	60,000.00	-	60,000.00	2,398.00	-	2,398.00	62,398.00	-	62,398.00	62,373.02	-	62,373.02	Other Employee Benefits	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	2,116.70	-	2,116.70	Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -
Social Security Contributions	427,167.00	-	427,167.00	93,109.00	-	93,109.00	520,276.00	-	520,276.00	519,775.42	-	519,775.42	Other Retirement Contributions - PERS	323,187.00	-	323,187.00	5,800.00	-	5,800.00	328,987.00	-	328,987.00	328,928.00	-	328,928.00	Workers' Compensation	160,000.00	-	160,000.00	-	-	-	160,000.00	-	160,000.00	160,000.00	-	160,000.00	Health Benefits	1,170,536.00	2,798,543.00	3,969,079.00	(448,686.28)	463,434.00	14,747.72	721,849.72	3,261,977.00	3,983,826.72	721,555.82	3,261,975.91	3,983,531.73	Tuition Reimbursement	60,000.00	-	60,000.00	2,398.00	-	2,398.00	62,398.00	-	62,398.00	62,373.02	-	62,373.02	Other Employee Benefits	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	2,116.70	-	2,116.70	Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -													
Other Retirement Contributions - PERS	323,187.00	-	323,187.00	5,800.00	-	5,800.00	328,987.00	-	328,987.00	328,928.00	-	328,928.00	Workers' Compensation	160,000.00	-	160,000.00	-	-	-	160,000.00	-	160,000.00	160,000.00	-	160,000.00	Health Benefits	1,170,536.00	2,798,543.00	3,969,079.00	(448,686.28)	463,434.00	14,747.72	721,849.72	3,261,977.00	3,983,826.72	721,555.82	3,261,975.91	3,983,531.73	Tuition Reimbursement	60,000.00	-	60,000.00	2,398.00	-	2,398.00	62,398.00	-	62,398.00	62,373.02	-	62,373.02	Other Employee Benefits	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	2,116.70	-	2,116.70	Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																										
Workers' Compensation	160,000.00	-	160,000.00	-	-	-	160,000.00	-	160,000.00	160,000.00	-	160,000.00	Health Benefits	1,170,536.00	2,798,543.00	3,969,079.00	(448,686.28)	463,434.00	14,747.72	721,849.72	3,261,977.00	3,983,826.72	721,555.82	3,261,975.91	3,983,531.73	Tuition Reimbursement	60,000.00	-	60,000.00	2,398.00	-	2,398.00	62,398.00	-	62,398.00	62,373.02	-	62,373.02	Other Employee Benefits	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	2,116.70	-	2,116.70	Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																							
Health Benefits	1,170,536.00	2,798,543.00	3,969,079.00	(448,686.28)	463,434.00	14,747.72	721,849.72	3,261,977.00	3,983,826.72	721,555.82	3,261,975.91	3,983,531.73	Tuition Reimbursement	60,000.00	-	60,000.00	2,398.00	-	2,398.00	62,398.00	-	62,398.00	62,373.02	-	62,373.02	Other Employee Benefits	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	2,116.70	-	2,116.70	Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																				
Tuition Reimbursement	60,000.00	-	60,000.00	2,398.00	-	2,398.00	62,398.00	-	62,398.00	62,373.02	-	62,373.02	Other Employee Benefits	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	2,116.70	-	2,116.70	Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																	
Other Employee Benefits	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	2,116.70	-	2,116.70	Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																														
Unused Sick Payment to Staff	10,000.00	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-	-	-	Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																											
Total Unallocated Benefits	2,155,390.00	2,798,543.00	4,953,933.00	(357,379.28)	463,434.00	106,054.72	1,798,010.72	3,261,977.00	5,059,987.72	1,794,748.96	3,261,975.91	5,056,724.87	Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																								
Nonbudgeted:													TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																					
TPAF - Post Retirement Medical (Noncash Assistance)	-	-	-	-	-	-	-	-	-	1,471,945.00	-	1,471,945.00	TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																		
TPAF - Pension Contributions (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,245,040.00	-	3,245,040.00	TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																															
TPAF - Long-Term Disability Insurance (Noncash Assistance)	-	-	-	-	-	-	-	-	-	3,272.00	-	3,272.00	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																												
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,258,414.43	-	1,258,414.43	Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																									
Total Undistributed Expenditures	15,237,423.25	5,199,940.00	20,437,363.25	(282,790.13)	313,876.95	31,086.82	14,954,633.12	5,513,316.95	20,468,450.07	20,921,722.39	5,454,007.48	26,375,729.87	Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																						
Total Expenditures - Current Expense	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	(996.55)	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																			
Total Expenditures	16,325,242.25	18,865,958.00	35,191,200.25	(460,077.00)	-	(461,073.55)	15,865,165.25	18,864,961.45	34,730,126.70	21,835,186.71	18,733,758.32	40,568,945.03	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	16,288,895.75	(18,865,958.00)	(2,934,156.25)	(349,276.00)	-	(348,279.45)	15,939,617.75	(18,864,961.45)	(2,925,343.70)	16,492,159.02	(18,733,758.32)	(2,241,599.30)	Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																													
Other Financing Sources/(Uses):													Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																										
Transfers In/Out:													Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																							
Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																				
General Fund	-	18,865,958.00	18,865,958.00	-	(18,865,958.00)	(18,865,958.00)	-	-	-	-	18,083,758.32	18,083,758.32	NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																	
NCLB Contribution to School Based Budgets	650,000.00	-	650,000.00	-	-	-	650,000.00	-	650,000.00	-	650,000.00	650,000.00	Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																														
Operating Transfer Out - Contribution to Whole School Reform:													Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																											
Transfer to Cover Deficit (Enterprise Funds)	(35,000.00)	-	(35,000.00)	-	-	-	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																								
General Fund	(18,215,958.00)	-	(18,215,958.00)	(3,407,646.83)	-	(3,407,646.83)	(21,623,604.83)	-	(21,623,604.83)	(18,083,758.32)	-	(18,083,758.32)	Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																																					
Total Other Financing Sources/(Uses)	(17,600,958.00)	18,865,958.00	1,265,000.00	(3,407,646.83)	(18,865,958.00)	(22,273,604.83)	(21,008,604.83)	-	(21,008,604.83)	(18,118,758.32)	18,733,758.32	615,000.00	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																																																		
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures After Other Financing Sources/(Uses)	(1,312,064.25)	-	(1,669,156.25)	(3,756,922.83)	(18,865,958.00)	(22,621,884.28)	(5,068,987.08)	(18,864,961.45)	(23,933,948.53)	(1,626,599.30)	-	(1,626,599.30)	Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																																																															
Fund Balances, July 1	3,929,897.36	-	3,929,897.36	-	-	-	3,929,897.36	-	3,929,897.36	3,929,897.36	-	3,929,897.36	Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																																																																												
Fund Balances, June 30	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																																																																																									
	\$ -	\$ -	\$ 2,260,741.11	\$ (3,756,922.83)	\$ (18,865,958.00)	\$ (22,621,884.28)	\$ (1,199,089.72)	\$ (18,864,961.45)	\$ (20,004,051.17)	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																																																																																																						

EXHIBIT C-2

KEANSBURG SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2019

	JUNE 30, 2019			VARIANCE FINAL TO ACTUAL (OVER)/ UNDER
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Revenues:				
Local Sources	\$ 750.00	\$ -	\$ 750.00	\$ 750.00
State Sources	3,137,919.00	63,915.15	3,201,834.15	3,180,045.43
Federal Sources	1,024,175.00	1,383,744.14	2,407,919.14	2,291,461.22
Total Revenues	4,162,844.00	1,447,659.29	5,610,503.29	5,472,256.65
Expenditures:				
Instruction:				
Salaries of Teachers	1,882,665.00	488,659.02	2,371,324.02	2,273,905.84
Purchased Professional - Educational Services	-	41,203.00	41,203.00	40,620.00
Other Purchased Services (400-500 Series)	-	576,261.00	576,261.00	576,261.00
General Supplies	-	62,687.40	62,687.40	57,457.25
Other Objects	-	18,997.35	18,997.35	7,186.10
Total Instruction	1,882,665.00	1,187,807.77	3,070,472.77	2,955,430.19
Support Services:				
Salaries of Other Professional Staff	973,293.00	21,645.30	994,938.30	991,934.45
Personal Services - Employee Benefits	587,406.00	86,178.22	673,584.22	673,584.22
Purchased Educational Services	-	58,576.72	58,576.72	47,952.54
Other Purchased Services (400-500 Series)	-	39,619.00	39,619.00	33,645.38
Transportation	68,730.00	18,500.00	87,230.00	86,715.00
Supplies and Materials	750.00	20,852.13	21,602.13	20,865.64
Other Objects	-	4,553.00	4,553.00	4,273.60
Total Support Services	1,630,179.00	249,924.37	1,880,103.37	1,858,970.83
Total Expenditures	3,512,844.00	1,437,732.14	4,950,576.14	4,814,401.02
Facilities Acquisitions & Construction Services:				
Noninstructional Equipment	-	9,927.15	9,927.15	7,855.63
Total Facilities Acquisitions & Construction Services	-	9,927.15	9,927.15	7,855.63
Other Financing Sources/(Uses):				
Contribution to SBB	(650,000.00)	-	(650,000.00)	(650,000.00)
Total Other Financing Sources/(Uses)	(650,000.00)	-	(650,000.00)	(650,000.00)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures & Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -

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

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**KEANSBURG SCHOOL DISTRICT  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
BUDGET TO GAAP RECONCILIATION  
YEAR ENDED JUNE 30, 2019**

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and  
GAAP Revenues and Expenditures**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>
<b>Sources/Inflows of Resources:</b>		
Actual Amounts (Budgetary Basis) "Revenue"		
From the Budgetary Comparison Schedule (C-Series)	\$ 38,327,345.73	\$ 5,472,256.65
Difference - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current Year	-	(8,065.83)
Prior Year	-	8,379.93
The last state aid payments are recognized as revenue for budgetary purposes and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		
Current Year	(2,644,255.00)	(282,948.00)
Prior Year	2,679,717.00	280,016.00
	<u>2,679,717.00</u>	<u>280,016.00</u>
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)	<u>\$ 38,362,807.73</u>	<u>\$ 5,469,638.75</u>
<b>Uses/outflows of resources:</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule. (C-1, C-2)	\$ 40,748,418.80	\$ 5,472,256.65
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received is reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		
	<u>-</u>	<u>314.10</u>
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	<u>\$ 40,748,418.80</u>	<u>\$ 5,472,570.75</u>

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**REQUIRED SUPPLEMENTARY INFORMATION - PART III**

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

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

	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.0328270400%	0.0336127251%	0.0357688101%	0.0355580657%	0.0373279214%	0.0366888512%
School District's proportionate share of the net pension liability	\$ 6,463,481.00	\$ 7,824,505.00	\$ 10,593,696.00	\$ 7,982,073.00	\$ 6,988,808.00	\$ 7,011,968.00
School District's covered payroll	\$ 2,941,827.67	\$ 2,371,146.00	\$ 2,855,868.00	\$ 2,349,278.00	\$ 2,563,801.00	\$ 2,563,801.00
School District's proportionate share of the net pension liability as a percentage of its covered payroll	219.71%	329.99%	370.94%	339.77%	272.60%	273.50%
Plan fiduciary net position as a percentage of the total pension liability	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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

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

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

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

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

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

	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
School District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the School District	\$ 101,072,706.00	\$ 106,280,910.00	\$ 127,950,458.00	\$ 106,255,015.00	\$ 87,190,099.00	\$ 86,874,692.00
School District's covered payroll	\$ 18,759,236.81	\$ 16,954,958.00	\$ 17,038,426.00	\$ 15,779,409.00	\$ 16,383,370.00	\$ 16,383,370.00
School District's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	26.49%	25.41%	22.33%	28.71%	33.64%	33.76%

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

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

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

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

	2019	2018
<b>District's Total OPEB Liability</b>		
Service Cost	\$ 3,240,173	\$ 3,926,461
Interest Cost	2,967,109	2,565,727
Difference between Expected & Actual Experiences	(6,587,186)	-
Changes of Assumptions	(8,064,977)	(11,147,398)
Contributions: Member	64,950	68,691
Gross Benefit Payments	(1,879,261)	(1,865,458)
Net Change in District's Total OPEB Liability	(10,259,192)	(6,451,977)
District's Total OPEB Liability (Beginning)	80,539,151	86,991,128
District's Total OPEB Liability (Ending)	\$ 70,279,959	\$ 80,539,151
District's Covered Employee Payroll	\$ 22,824,663	\$ 19,742,090
District's Net OPEB Liability as a Percentage of Payroll	308%	408%

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

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

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

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**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III**  
**YEAR ENDED JUNE 30, 2019**

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

**Changes in Benefit Terms** - None.

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

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

**Changes in Benefit Terms** - None.

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

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

**Changes in Benefit Terms** - None.

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

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**OTHER SUPPLEMENTARY INFORMATION**

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#### **D. School Based Budget Schedules**

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**KEANSBURG SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BALANCE SHEET  
JUNE 30, 2019**

	<b>OPERATING FUND FUND 11-13</b>	<b>BLENDED RESOURCE FUND 15</b>	<b>TOTAL GENERAL FUNDS</b>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 247,004.67	\$ -	\$ 247,004.67
Interfund Receivable	418,311.85	255,913.45	674,225.30
Due from Other Governments:			
State	3,038,985.66	-	3,038,985.66
Restricted Cash & Cash Equivalents	500,000.00	-	500,000.00
Total Assets	\$ 4,204,302.18	\$ 255,913.45	\$ 4,460,215.63
<b>LIABILITIES &amp; FUND BALANCES</b>			
Liabilities:			
Cash Deficit	\$ -	\$ 4,102.50	\$ 4,102.50
Accounts Payable	1,901,004.12	251,810.95	2,152,815.07
Total Liabilities	1,901,004.12	255,913.45	2,156,917.57
Fund Balances:			
Restricted for:			
Maintenance Reserve	500,000.00	-	500,000.00
Excess Surplus	112,756.99	-	112,756.99
Excess Surplus - Designated for Subsequent Year	434,687.33	-	434,687.33
Assigned to:			
Designated for Subsequent Year	221,761.67	-	221,761.67
Year-End Encumbrances	17,990.12	-	17,990.12
Unassigned	1,016,101.95	-	1,016,101.95
Total Fund Balances	2,303,298.06	-	2,303,298.06
Total Liabilities & Fund Balances	\$ 4,204,302.18	\$ 255,913.45	\$ 4,460,215.63

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2019**

**DISTRICT WIDE**

RESOURCES	JUNE 30, 2019			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 18,083,758.32	96.53%	\$ 18,083,758.32	\$ -
Combined General Fund Contributions	18,083,758.32	96.53%	18,083,758.32	-
Restricted Federal Resources: Title I Part A	650,000.00	3.47%	650,000.00	-
Total	\$ 18,733,758.32	100.00%	\$ 18,733,758.32	\$ -

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: Caruso

RESOURCES	JUNE 30, 2019			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,234,704.03	96.53%	\$ 7,234,704.03	\$ -
Combined General Fund Contributions	7,234,704.03	96.53%	7,234,704.03	-
Restricted Federal Resources: Title I Part A	260,043.16	3.47%	260,043.16	-
Total	\$ 7,494,747.19	100.00%	\$ 7,494,747.19	\$ -

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: Bolger

RESOURCES	JUNE 30, 2019			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,195,008.34	96.53%	\$ 5,195,008.34	\$ -
Combined General Fund Contributions	5,195,008.34	96.53%	5,195,008.34	-
Restricted Federal Resources: Title I Part A	186,728.63	3.47%	186,728.63	-
Total	<u>\$ 5,381,736.97</u>	<u>100.00%</u>	<u>\$ 5,381,736.97</u>	<u>\$ -</u>

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 YEAR ENDED JUNE 30, 2019**

**School: Keansburg High School**

RESOURCES	JUNE 30, 2019			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,654,045.95	96.53%	\$ 5,654,045.95	\$ -
Combined General Fund Contributions	5,654,045.95	96.53%	5,654,045.95	-
Restricted Federal Resources: Title I Part A	203,228.21	3.47%	203,228.21	-
Total	\$ 5,857,274.16	100.00%	\$ 5,857,274.16	\$ -

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 718,910.00	\$ (80,077.00)	\$ 638,833.00	\$ 638,832.02	0.98
Grades 1 - 5	15-120-100-101	2,581,991.00	(70,779.00)	2,511,212.00	2,511,040.45	171.55
Grades 6 - 8	15-130-100-101	1,578,622.00	8,200.00	1,586,822.00	1,586,821.23	0.77
Grades 9 - 12	15-140-100-101	2,069,090.00	196,006.00	2,265,096.00	2,265,085.55	10.45
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	23,371.00	30,884.00	54,255.00	54,255.00	-
Other Purchased Services	15-190-100-500	188,238.00	28,860.00	217,098.00	211,234.83	5,863.17
General Supplies	15-190-100-610	317,131.00	(37,750.50)	279,380.50	276,049.03	3,331.47
Textbooks	15-190-100-640	-	-	-	-	-
Other Objects	15-190-100-800	115,150.00	(54,442.00)	60,708.00	48,877.98	11,830.02
<b>Total Regular Programs - Instruction</b>		<b>7,592,503.00</b>	<b>20,901.50</b>	<b>7,613,404.50</b>	<b>7,592,196.09</b>	<b>21,208.41</b>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	87,845.00	1,995.00	89,840.00	89,840.00	-
General Supplies	15-204-100-610	3,600.00	-	3,600.00	2,845.59	754.41
<b>Total Learning and/or Language Disabilities</b>		<b>91,445.00</b>	<b>1,995.00</b>	<b>93,440.00</b>	<b>92,685.59</b>	<b>754.41</b>
Behavioral Disabilities:						
Other Salaries for Instruction	15-209-100-106	23,371.00	-	23,371.00	23,371.00	-
General Supplies	15-209-100-610	3,763.00	-	3,763.00	1,572.13	2,190.87
<b>Total Behavioral Disabilities</b>		<b>27,134.00</b>	<b>-</b>	<b>27,134.00</b>	<b>24,943.13</b>	<b>2,190.87</b>
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	381,655.00	1,001.00	382,656.00	382,655.00	1.00
Other Salaries for Instruction	15-212-100-106	197,743.00	13,699.00	211,442.00	211,440.39	1.61
General Supplies	15-212-100-610	13,300.00	-	13,300.00	9,961.31	3,338.69
<b>Total Multiple Disabilities</b>		<b>592,698.00</b>	<b>14,700.00</b>	<b>607,398.00</b>	<b>604,056.70</b>	<b>3,341.30</b>

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: District Wide</b>					
Resource Room:					
Salaries of Teachers	15-213-100-101	3,136,850.00	(41,889.00)	3,094,961.00	3,094,959.78
Other Salaries for Instruction	15-213-100-106	237,597.00	-	237,597.00	228,693.19
					8,903.81
Total Resource Room		3,374,447.00	(41,889.00)	3,332,558.00	3,323,652.97
Preschool Disabilities - Full Time					
Salaries of Teachers	15-216-100-101	130,010.00	4,640.00	134,650.00	134,650.00
Other Salaries for Instruction	15-216-100-106	97,667.00	(17,147.00)	80,520.00	74,595.40
General Supplies	15-216-100-610	-	-	-	-
Other Objects	15-216-100-800	-	-	-	-
Total Preschool Disabilities - Full Time		227,677.00	(12,507.00)	215,170.00	209,245.40
		4,313,401.00	(37,701.00)	4,275,700.00	4,254,583.79
Total Special Education					21,116.21
Basic Skills/Remedial:					
Salaries of Teachers	15-230-100-101	717,650.00	(139,449.00)	578,201.00	578,200.16
General Supplies	15-230-100-610	7,615.00	-	7,615.00	6,143.56
		725,265.00	(139,449.00)	585,816.00	584,343.72
Total Basic Skills/Remedial					1,472.28
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	135,634.00	(16,257.00)	119,377.00	114,899.85
Supplies and Materials	15-401-100-600	24,765.00	(5,940.00)	18,825.00	13,055.28
Other Objects	15-401-100-800	7,000.00	(4,615.00)	2,385.00	985.00
					1,400.00
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		167,399.00	(26,812.00)	140,587.00	128,940.13
School Sponsored Athletics:					
Salaries	15-402-100-100	579,946.00	(91,390.00)	488,556.00	488,455.22
					100.78

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: District Wide</b>					
Other Purchased Services	15-402-100-500	76,699.00	(35,825.00)	40,874.00	38,293.81
Supplies and Materials	15-402-100-600	49,950.00	(26,525.00)	23,425.00	23,423.97
Other Objects	15-402-100-800	40,855.00	(9,059.00)	31,796.00	26,245.36
Total School Sponsored Athletics		747,450.00	(162,799.00)	584,651.00	576,418.36
Before/After School Activities	15-421-100-101	20,000.00	19,536.00	39,536.00	33,793.25
Salaries		20,000.00	19,536.00	39,536.00	33,793.25
Total Before/After School Activities		20,000.00	19,536.00	39,536.00	33,793.25
Summer Schools:					
Salaries of Teachers	15-422-100-101	95,000.00	14,888.00	109,888.00	107,914.50
Support Salaries	15-422-100-600	5,000.00	(3,438.00)	1,562.00	1,561.00
Total Summer Schools		100,000.00	11,450.00	111,450.00	109,475.50
Total - Instruction		13,666,018.00	(314,873.50)	13,351,144.50	13,279,750.84
Health Services:					
Salaries	15-000-213-100	340,220.00	(63,450.00)	276,770.00	276,768.97
Other Purchased Services	15-000-213-500	13,483.00	(4,688.00)	8,795.00	8,622.12
Supplies and Materials	15-000-213-600	15,662.00	(2,500.00)	13,162.00	9,987.99
Total Health Services		369,365.00	(70,638.00)	298,727.00	295,379.08
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	15-000-218-104	622,221.00	(83,863.00)	538,358.00	537,826.91
Salaries of Secretarial & Clerical Assistants	15-000-218-105	43,406.00	-	43,406.00	43,405.92
Purchased Professional/Technical Services	15-000-218-390	17,510.00	(966.00)	16,544.00	13,799.50
Supplies and Materials	15-000-218-600	7,400.00	192.95	7,592.95	3,418.79
Other Objects	15-000-218-800	150.00	-	150.00	-
Total Other Support Services-Students-Regular		690,687.00	(84,636.05)	606,050.95	598,451.12
Total		14,725,383.00	(2,793,846.55)	11,931,536.45	11,871,279.83

**KEANSBURG SCHOOL DISTRICT  
BLENDED RESOURCES FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2019**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Educational Media Services/School Library:					
Other Purchased Services	15-000-222-500	18,710.00	28,982.10	47,692.10	3,939.89
Supplies and Materials	15-000-222-600	10,700.00	(25.00)	10,675.00	2,765.50
<b>Total Educational Media Services/School Library</b>		<b>29,410.00</b>	<b>28,957.10</b>	<b>58,367.10</b>	<b>11,849.39</b>
Instructional Staff Training Services:					
Purchased Professional - Educational Services	15-000-223-320	16,100.00	(6,728.00)	9,372.00	5,426.44
Other Purchased Services	15-000-223-500	12,100.00	(4,561.00)	7,539.00	5,217.84
Supplies and Materials	15-000-223-600	6,200.00	(4,200.00)	2,000.00	2,000.00
<b>Total Instructional Staff Training Services</b>		<b>34,400.00</b>	<b>(15,489.00)</b>	<b>18,911.00</b>	<b>8,266.72</b>
Support Services School Administration:					
Salaries of Principals & Assistant Principals	15-000-240-103	842,936.00	3,276.00	846,212.00	846,210.48
Salaries of Other Professional Staff	15-000-240-105	237,576.00	12,214.00	249,790.00	249,787.49
Other Purchased Services	15-000-240-500	12,330.00	2,117.00	14,447.00	14,064.58
Travel	15-000-240-580	13,000.00	(6,330.00)	6,670.00	4,429.99
Supplies and Materials	15-000-240-600	15,450.00	(570.00)	14,880.00	9,677.51
Other Objects	15-000-240-800	14,700.00	(4,430.00)	10,270.00	8,254.83
<b>Total Support Services School Administration</b>		<b>1,135,992.00</b>	<b>6,277.00</b>	<b>1,142,269.00</b>	<b>9,844.12</b>
Security:					
General Supplies	15-000-266-610	7,000.00	(4,985.00)	2,015.00	415.00
<b>Total Security</b>		<b>7,000.00</b>	<b>(4,985.00)</b>	<b>2,015.00</b>	<b>415.00</b>
Student Transportation Services:					
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	134,543.00	(9,043.10)	125,499.90	108,199.50
<b>Total Student Transportation Services</b>		<b>134,543.00</b>	<b>(9,043.10)</b>	<b>125,499.90</b>	<b>17,300.40</b>

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
Unallocated Benefits Employee Benefits: Health Benefits	15-000-291-270	2,798,543.00	463,434.00	3,261,977.00	3,261,975.91	1.09
Total Unallocated Benefits - Employee Benefits		2,798,543.00	463,434.00	3,261,977.00	3,261,975.91	1.09
Total Undistributed Expenditures		5,199,940.00	313,876.95	5,513,816.95	5,454,007.48	59,809.47
Total Expenditures - Current Expense		18,865,958.00	(996.55)	18,864,961.45	18,733,758.32	131,203.13
Total School Based Expenditures		18,865,958.00	-	18,864,961.45	18,733,758.32	131,203.13
Other Financing Sources/(Uses): Operating Transfer In		18,865,958.00	-	18,864,961.45	18,733,758.32	(131,203.13)
Total Other Financing Sources/(Uses)		18,865,958.00	-	18,864,961.45	18,733,758.32	(131,203.13)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
<b>School: Caruso</b>						
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 718,910.00	\$ (80,077.00)	\$ 638,833.00	\$ 638,832.02	\$ 0.98
Grades 1 - 5	15-120-100-101	2,131,693.00	(135,155.00)	1,996,538.00	1,996,366.70	171.30
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	23,371.00	30,884.00	54,255.00	54,255.00	-
Other Purchased Services	15-190-100-500	2,500.00	41,189.00	43,689.00	43,317.86	371.14
General Supplies	15-190-100-610	168,035.00	(16,135.50)	151,899.50	151,857.29	42.21
Other Objects	15-190-100-800	48,700.00	(20,553.00)	28,147.00	22,141.46	6,005.54
Total Regular Programs - Instruction		3,093,209.00	(179,847.50)	2,913,361.50	2,906,770.33	6,591.17
Learning and/or Language Disabilities:						
General Supplies	15-204-100-610	3,600.00	-	3,600.00	2,845.59	754.41
Total Learning and/or Language Disabilities		3,600.00	-	3,600.00	2,845.59	754.41
Behavioral Disabilities:						
Other Salaries for Instruction	15-209-100-106	23,371.00	-	23,371.00	23,371.00	-
General Supplies	15-209-100-610	3,763.00	-	3,763.00	1,572.13	2,190.87
Total Behavioral Disabilities		27,134.00	-	27,134.00	24,943.13	2,190.87
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	132,350.00	1,000.00	133,350.00	133,350.00	-
Other Salaries for Instruction	15-212-100-106	74,723.00	-	74,723.00	74,723.00	-
General Supplies	15-212-100-610	10,800.00	-	10,800.00	9,961.31	838.69
Total Multiple Disabilities		217,873.00	1,000.00	218,873.00	218,034.31	838.69

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
<b>School: Caruso</b>						
Resource Room:						
Salaries of Teachers	15-213-100-101	1,201,165.00	(56,952.00)	1,144,213.00	1,144,212.81	0.19
Other Salaries for Instruction	15-213-100-106	165,744.00	-	165,744.00	160,142.56	5,601.44
Total Resource Room		1,366,909.00	(56,952.00)	1,309,957.00	1,304,355.37	5,601.63
Preschool Disabilities - Full Time						
Salaries of Teachers	15-216-100-101	130,010.00	4,640.00	134,650.00	134,650.00	-
Other Salaries for Instruction	15-216-100-106	97,667.00	(17,147.00)	80,520.00	74,595.40	5,924.60
Total Preschool Disabilities - Full Time		227,677.00	(12,507.00)	215,170.00	209,245.40	5,924.60
Total Special Education		1,843,193.00	(68,459.00)	1,774,734.00	1,759,423.80	15,310.20
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	380,225.00	(139,449.00)	240,776.00	240,775.16	0.84
General Supplies	15-230-100-610	7,615.00	-	7,615.00	6,143.56	1,471.44
Total Basic Skills/Remedial		387,840.00	(139,449.00)	248,391.00	246,918.72	1,472.28
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	19,435.00	-	19,435.00	19,151.00	284.00
Supplies and Materials	15-401-100-600	7,765.00	-	7,765.00	6,944.23	820.77
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		27,200.00	-	27,200.00	26,095.23	1,104.77
Before/After School Activities Salaries	15-421-100-101	1,000.00	-	1,000.00	-	1,000.00
Total Before/After School Activities		1,000.00	-	1,000.00	-	1,000.00

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: Caruso	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
Summer Schools:						
Salaries of Teachers	15-422-100-101	20,000.00	16,450.00	36,450.00	36,449.00	1.00
Total Summer Schools		20,000.00	16,450.00	36,450.00	36,449.00	1.00
Total - Instruction		5,372,442.00	(371,305.50)	5,001,136.50	4,975,657.08	25,479.42
Health Services:						
Salaries	15-000-213-100	179,520.00	(19,776.00)	159,744.00	159,743.16	0.84
Supplies and Materials	15-000-213-600	6,997.00	-	6,997.00	6,597.25	399.75
Total Health Services		186,517.00	(19,776.00)	166,741.00	166,340.41	400.59
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	161,330.00	(32,714.00)	128,616.00	128,616.00	-
Total Other Support Services-Students-Regular		161,330.00	(32,714.00)	128,616.00	128,616.00	-
Educational Media Services/School Library:						
Other Purchased Services	15-000-222-500	3,250.00	15,013.00	18,263.00	18,189.11	73.89
Total Educational Media Services/School Library		3,250.00	15,013.00	18,263.00	18,189.11	73.89
Instructional Staff Training Services:						
Purchased Professional - Educational Serv	15-000-223-320	8,000.00	(6,728.00)	1,272.00	1,104.00	168.00
Other Purchased Services	15-000-223-500	7,100.00	(4,561.00)	2,539.00	2,538.17	0.83
Supplies and Materials	15-000-223-600	4,200.00	(4,200.00)	-	-	-
Total Instructional Staff Training Services		19,300.00	(15,489.00)	3,811.00	3,642.17	168.83

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: Caruso	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
Support Services School Administration:						
	15-000-240-103	370,439.00	3,276.00	373,715.00	373,714.08	0.92
	15-000-240-105	75,232.00	357.00	75,589.00	75,588.09	0.91
	15-000-240-500		2,117.00	2,117.00	1,900.32	216.68
	15-000-240-580	3,000.00	(2,117.00)	883.00	845.00	38.00
	15-000-240-600	2,500.00	(570.00)	1,930.00	1,085.00	845.00
	15-000-240-800	2,700.00	390.00	3,090.00	2,133.50	956.50
<hr/>						
	Total Support Services School Administration	453,871.00	3,453.00	457,324.00	455,265.99	2,058.01
Security:						
	15-000-266-610	2,400.00	(1,985.00)	415.00	415.00	-
<hr/>						
	Total Security	2,400.00	(1,985.00)	415.00	415.00	-
<hr/>						
Student Transportation Services:						
	15-000-270-512	17,350.00	(9,099.00)	8,251.00	7,195.00	1,056.00
<hr/>						
	Total Student Transportation Services	17,350.00	(9,099.00)	8,251.00	7,195.00	1,056.00
<hr/>						
Unallocated Benefits Employee Benefits:						
	15-000-291-270	1,305,919.00	433,508.00	1,739,427.00	1,739,426.43	0.57
<hr/>						
	Total Unallocated Benefits - Employee Benefits	1,305,919.00	433,508.00	1,739,427.00	1,739,426.43	0.57
<hr/>						
	Total Undistributed Expenditures	2,149,937.00	372,911.00	2,522,848.00	2,519,090.11	3,757.89
<hr/>						
	Total Expenditures - Current Expense	7,522,379.00	1,605.50	7,523,984.50	7,494,747.19	29,237.31
<hr/>						
	Total School Based Expenditures	7,522,379.00	1,605.50	7,523,984.50	7,494,747.19	29,237.31
<hr/>						
Other Financing Sources/(Uses):						

EXHIBIT D-3a

KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019

Account Numbers	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Operating Transfer In	7,522,379.00	1,605.50	7,523,984.50	7,494,747.19 (29,237.31)
Total Other Financing Sources/(Uses)	7,522,379.00	1,605.50	7,523,984.50	7,494,747.19 (29,237.31)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: <b>Bolger</b>	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 1 - 5	15-120-100-101	\$ 450,298.00	\$ 64,376.00	\$ 514,674.00	\$ 514,673.75   0.25
Grades 6 - 8	15-130-100-101	1,578,622.00	8,200.00	1,586,822.00	1,586,821.23   0.77
Regular Programs - Undistributed Instruction:					
Other Purchased Services	15-190-100-500	105,335.00	(1,988.00)	103,347.00	98,167.70   5,179.30
General Supplies	15-190-100-610	65,000.00	(21,615.00)	43,385.00	43,274.62   110.38
Textbooks	15-190-100-640	-	-	-	-
Other Objects	15-190-100-800	36,250.00	(6,543.00)	29,707.00	23,883.19   5,823.81
<b>Total Regular Programs - Instruction</b>		<b>2,235,505.00</b>	<b>42,430.00</b>	<b>2,277,935.00</b>	<b>2,266,820.49   11,114.51</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	15-204-100-101	87,845.00	1,995.00	89,840.00	89,840.00   -
<b>Total Learning and/or Language Disabilities</b>		<b>87,845.00</b>	<b>1,995.00</b>	<b>89,840.00</b>	<b>89,840.00   -</b>
Multiple Disabilities:					
Salaries of Teachers	15-212-100-101	178,710.00	-	178,710.00	178,710.00   -
Other Salaries for Instruction	15-212-100-106	74,378.00	-	74,378.00	74,377.20   0.80
General Supplies	15-212-100-610	2,500.00	-	2,500.00	-   2,500.00
<b>Total Multiple Disabilities</b>		<b>255,588.00</b>	<b>-</b>	<b>255,588.00</b>	<b>253,087.20   2,500.80</b>
Resource Room:					
Salaries of Teachers	15-213-100-101	1,002,155.00	21,540.00	1,023,695.00	1,023,694.47   0.53
Other Salaries for Instruction	15-213-100-106	47,287.00	-	47,287.00	45,429.63   1,857.37
<b>Total Resource Room</b>		<b>1,049,442.00</b>	<b>21,540.00</b>	<b>1,070,982.00</b>	<b>1,069,124.10   1,857.90</b>
<b>Total Special Education</b>		<b>1,392,875.00</b>	<b>23,535.00</b>	<b>1,416,410.00</b>	<b>1,412,051.30   4,358.70</b>

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: Bolger	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Basic Skills/Remedial:					
Salaries of Teachers	15-230-100-101	137,650.00	-	137,650.00	137,650.00
Total Basic Skills/Remedial		137,650.00	-	137,650.00	137,650.00
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	36,841.00	(16,257.00)	20,584.00	20,583.85
Supplies and Materials	15-401-100-600	5,000.00	-	5,000.00	60.00
Other Objects	15-401-100-800	2,000.00	-	2,000.00	600.00
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		43,841.00	(16,257.00)	27,584.00	21,243.85
School Sponsored Athletics:					
Salaries	15-402-100-100	77,287.00	(39,577.00)	37,710.00	37,610.00
Other Purchased Services	15-402-100-500	9,000.00	-	9,000.00	6,420.00
Supplies and Materials	15-402-100-600	10,000.00	(8,542.00)	1,458.00	1,457.61
Other Objects	15-402-100-800	5,000.00	-	5,000.00	450.00
Total School Sponsored Athletics		101,287.00	(48,119.00)	53,168.00	45,937.61
					7,230.39

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: <b>Bolger</b>	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
Before/After School Activities	15-421-100-101	4,000.00	19,536.00	23,536.00	1.00
Salaries				23,535.00	
Total Before/After School Activities		4,000.00	19,536.00	23,536.00	1.00
Summer Schools:					
Salaries of Teachers	15-422-100-101	25,000.00	-	25,000.00	1,524.50
Support Salaries	15-422-100-600	5,000.00	(5,000.00)	-	-
Total Summer Schools		30,000.00	(5,000.00)	25,000.00	1,524.50
Total - Instruction		3,945,158.00	16,125.00	3,961,283.00	30,569.25
Health Services:					
Salaries	15-000-213-100	87,845.00	-	87,845.00	-
Other Purchased Services	15-000-213-500	2,500.00	2,500.00	2,437.12	62.88
Supplies and Materials	15-000-213-600	2,500.00	(2,500.00)	-	-
Total Health Services		90,345.00	-	90,282.12	62.88
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	15-000-218-104	272,875.00	(52,000.00)	220,875.00	531.09
Supplies and Materials	15-000-218-600	1,000.00	192.95	1,192.95	1,000.00
Total Other Support Services-Students-Regular		273,875.00	(51,807.05)	222,067.95	1,531.09
Educational Media Services/School Library:					
Other Purchased Services	15-000-222-500	1,500.00	5,025.00	6,525.00	3,865.64
Supplies and Materials	15-000-222-600	1,500.00	(25.00)	1,475.00	1,475.00
Total Educational Media Services/School Library		3,000.00	5,000.00	8,000.00	5,340.64

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

School: <b>Bolger</b>	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
<b>Instructional Staff Training Services:</b>						
	15-000-223-320	5,600.00	-	5,600.00	3,923.44	1,676.56
	15-000-223-500	1,000.00	-	1,000.00	290.67	709.33
	<b>Total Instructional Staff Training Services</b>	<b>6,600.00</b>	<b>-</b>	<b>6,600.00</b>	<b>4,214.11</b>	<b>2,385.89</b>
<b>Support Services School Administration:</b>						
	15-000-240-103	235,436.00	-	235,436.00	235,435.68	0.32
	15-000-240-105	86,812.00	9,644.00	96,456.00	96,455.06	0.94
	15-000-240-500	1,600.00	-	1,600.00	1,475.13	124.87
	15-000-240-580	2,000.00	(2,000.00)	-	-	-
	15-000-240-600	2,000.00	-	2,000.00	1,391.47	608.53
	15-000-240-800	3,000.00	-	3,000.00	1,944.83	1,055.17
	<b>Total Support Services School Administration</b>	<b>330,848.00</b>	<b>7,644.00</b>	<b>338,492.00</b>	<b>336,702.17</b>	<b>1,789.83</b>
<b>Security:</b>						
	15-000-266-610	3,000.00	(3,000.00)	-	-	-
	<b>Total Security</b>	<b>3,000.00</b>	<b>(3,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Student Transportation Services:</b>						
	15-000-270-512	17,493.00	9,000.00	26,493.00	21,325.00	5,168.00
	<b>Total Student Transportation Services</b>	<b>17,493.00</b>	<b>9,000.00</b>	<b>26,493.00</b>	<b>21,325.00</b>	<b>5,168.00</b>
<b>Unallocated Benefits Employee Benefits:</b>						
	15-000-291-270	760,868.00	14,436.00	775,304.00	775,303.60	0.40
	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>760,868.00</b>	<b>14,436.00</b>	<b>775,304.00</b>	<b>775,303.60</b>	<b>0.40</b>
	<b>Total Undistributed Expenditures</b>	<b>1,486,029.00</b>	<b>(18,727.05)</b>	<b>1,467,301.95</b>	<b>1,451,023.22</b>	<b>16,278.73</b>

KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019

Account Numbers	June 30, 2019		Positive/ (Negative) Final to Actual
	Original Budget	Final Budget	
<b>School: Bolger</b>			
Total Expenditures - Current Expense	5,431,187.00	5,428,584.95	46,847.98
Total School Based Expenditures	5,431,187.00	5,428,584.95	46,847.98
Other Financing Sources/(Uses):			
Operating Transfer In	5,431,187.00	5,428,584.95	(46,847.98)
Total Other Financing Sources/(Uses)	5,431,187.00	5,428,584.95	(46,847.98)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Keansburg High School</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Grades 9 - 12	15-140-100-101	\$ 2,069,090.00	\$ 196,006.00	\$ 2,265,096.00	\$ 2,265,085.55
Regular Programs - Undistributed Instruction:					
Other Purchased Services	15-190-100-500	80,403.00	(10,341.00)	70,062.00	69,749.27
General Supplies	15-190-100-610	84,096.00	-	84,096.00	80,917.12
Other Objects	15-190-100-800	30,200.00	(27,346.00)	2,854.00	2,853.33
Total Regular Programs - Instruction		2,263,789.00	158,319.00	2,422,108.00	2,418,605.27
Multiple Disabilities:					
Salaries of Teachers	15-212-100-101	70,595.00	1.00	70,596.00	70,595.00
Other Salaries for Instruction	15-212-100-106	48,642.00	13,699.00	62,341.00	62,340.19
Total Multiple Disabilities		119,237.00	13,700.00	132,937.00	132,935.19
Resource Room:					
Salaries of Teachers	15-213-100-101	933,530.00	(6,477.00)	927,053.00	927,052.50
Other Salaries for Instruction	15-213-100-106	24,566.00	-	24,566.00	23,121.00
Total Resource Room		958,096.00	(6,477.00)	951,619.00	950,173.50
Total Special Education		1,077,333.00	7,223.00	1,084,556.00	1,083,108.69
Basic Skills/Remedial:					
Salaries of Teachers	15-230-100-101	199,775.00	-	199,775.00	199,775.00
Total Basic Skills/Remedial		199,775.00	-	199,775.00	199,775.00

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Keansburg High School</b>					
School Sponsored Co-Curricular/ Extra-Curricular Activities:					
Salaries	15-401-100-100	79,358.00	-	79,358.00	4,193.00
Supplies and Materials	15-401-100-600	12,000.00	(5,940.00)	6,060.00	8.95
Other Objects	15-401-100-800	5,000.00	(4,615.00)	385.00	-
<b>Total School Sponsored Co-Curricular/ Extra-Curricular Activities</b>		<b>96,358.00</b>	<b>(10,555.00)</b>	<b>85,803.00</b>	<b>4,201.95</b>
School Sponsored Athletics:					
Salaries	15-402-100-100	502,659.00	(51,813.00)	450,846.00	0.78
Other Purchased Services	15-402-100-500	67,699.00	(35,825.00)	31,874.00	0.19
Supplies and Materials	15-402-100-600	39,950.00	(17,983.00)	21,967.00	0.64
Other Objects	15-402-100-800	35,855.00	(9,059.00)	26,796.00	1,000.64
<b>Total School Sponsored Athletics</b>		<b>646,163.00</b>	<b>(114,680.00)</b>	<b>531,483.00</b>	<b>1,002.25</b>
Before/After School Activities					
Salaries	15-421-100-101	15,000.00	-	15,000.00	4,741.75
<b>Total Before/After School Activities</b>		<b>15,000.00</b>	<b>-</b>	<b>15,000.00</b>	<b>4,741.75</b>
Summer Schools:					
Salaries of Teachers	15-422-100-101	50,000.00	(1,562.00)	48,438.00	448.00
Support Salaries	15-422-200-100	-	1,562.00	1,562.00	1.00
<b>Total Summer Schools</b>		<b>50,000.00</b>	<b>-</b>	<b>50,000.00</b>	<b>449.00</b>
<b>Total - Instruction</b>		<b>4,348,418.00</b>	<b>40,307.00</b>	<b>4,388,725.00</b>	<b>15,344.99</b>



**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

	ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: Keansburg High School</b>						
Salaries of Principals & Assistant Princ	15-000-240-103	237,061.00	-	237,061.00	237,060.72	0.28
Salaries of Other Professional Staff	15-000-240-105	75,532.00	2,213.00	77,745.00	77,744.34	0.66
Other Purchased Services	15-000-240-500	10,730.00	-	10,730.00	10,689.13	40.87
Travel	15-000-240-580	8,000.00	(2,213.00)	5,787.00	3,584.99	2,202.01
Supplies and Materials	15-000-240-600	10,950.00	-	10,950.00	7,201.04	3,748.96
Other Objects	15-000-240-800	9,000.00	(4,820.00)	4,180.00	4,176.50	3.50
<b>Total Support Services School Administration</b>		<b>351,273.00</b>	<b>(4,820.00)</b>	<b>346,453.00</b>	<b>340,456.72</b>	<b>5,996.28</b>
<b>Security:</b>						
General Supplies	15-000-266-610	1,600.00	-	1,600.00	-	1,600.00
<b>Total Security</b>		<b>1,600.00</b>	<b>-</b>	<b>1,600.00</b>	<b>-</b>	<b>1,600.00</b>
<b>Student Transportation Services:</b>						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	99,700.00	(8,944.10)	90,755.90	79,679.50	11,076.40
<b>Total Student Transportation Services</b>		<b>99,700.00</b>	<b>(8,944.10)</b>	<b>90,755.90</b>	<b>79,679.50</b>	<b>11,076.40</b>
<b>Unallocated Benefits Employee Benefits:</b>						
Health Benefits	15-000-291-270	731,756.00	15,490.00	747,246.00	747,245.88	0.12
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>731,756.00</b>	<b>15,490.00</b>	<b>747,246.00</b>	<b>747,245.88</b>	<b>0.12</b>
<b>Total Undistributed Expenditures</b>		<b>1,563,974.00</b>	<b>(40,307.00)</b>	<b>1,523,667.00</b>	<b>1,483,894.15</b>	<b>39,772.85</b>
<b>Total Expenditures - Current Expense</b>		<b>5,912,392.00</b>	<b>-</b>	<b>5,912,392.00</b>	<b>5,857,274.16</b>	<b>55,117.84</b>
<b>Total School Based Expenditures</b>		<b>5,912,392.00</b>	<b>-</b>	<b>5,912,392.00</b>	<b>5,857,274.16</b>	<b>55,117.84</b>

**KEANSBURG SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED JUNE 30, 2019**

ACCOUNT NUMBERS	JUNE 30, 2019			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	
<b>School: Keansburg High School</b>				
Other Financing Sources/(Uses):				
Operating Transfer In	5,912,392.00	-	5,912,392.00	5,857,274.16 (55,117.84)
Total Other Financing Sources/(Uses)	5,912,392.00	-	5,912,392.00	5,857,274.16 (55,117.84)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -

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**E. Special Revenue Fund**

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**KEANSBURG SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2019**

	Title I	Title IIA	Title III	I.D.E.A. - Basic	I.D.E.A. -
Revenues:					
Federal Sources	\$ 1,248,613.00	\$ 100,799.00	\$ 8,635.00	\$ 560,329.00	\$ 15,932.00
Total Revenues	<u>\$ 1,248,613.00</u>	<u>\$ 100,799.00</u>	<u>\$ 8,635.00</u>	<u>\$ 560,329.00</u>	<u>\$ 15,932.00</u>
Expenditures:					
Instruction:					
Salaries of Teachers	\$ 209,995.00	\$ -	\$ -	\$ -	\$ -
Other Purchased Services (400-500 Series)	-	-	-	560,329.00	15,932.00
General Supplies	-	-	6,635.00	-	0.00
Total Instruction	<u>209,995.00</u>	<u>-</u>	<u>6,635.00</u>	<u>560,329.00</u>	<u>15,932.00</u>
Support Services:					
Salaries of Other Professional Staff	242,767.50	67,555.00	-	-	-
Personal Services - Employee Benefits	137,935.00	19,214.00	-	-	-
Purchased Educational Services	-	14,030.00	-	-	-
Other Purchased Services (400-500 Series)	-	-	2,000.00	-	-
Supplies and Materials	7,915.50	-	-	-	-
Total Support Services	<u>388,618.00</u>	<u>100,799.00</u>	<u>2,000.00</u>	<u>-</u>	<u>-</u>
Other Financing Use:					
Contribution to SBB	650,000.00	-	-	-	-
Total Other Financing Use	<u>650,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 1,248,613.00</u>	<u>\$ 100,799.00</u>	<u>\$ 8,635.00</u>	<u>\$ 560,329.00</u>	<u>\$ 15,932.00</u>

**KEANSBURG SCHOOL DISTRICT**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2019**

	21st Century	Preschool Education	NJDCF - Family Friendly Center	NJDCF - School Based Youth Services	Safety Grant
Revenues:					
State Sources	\$ -	\$ 2,879,877.75	\$ 41,510.41	\$ 250,801.64	\$ 7,855.63
Federal Sources	355,153.22	-	-	-	-
<b>Total Revenues</b>	<b>\$ 355,153.22</b>	<b>\$ 2,879,877.75</b>	<b>\$ 41,510.41</b>	<b>\$ 250,801.64</b>	<b>\$ 7,855.63</b>
Expenditures:					
Instruction:					
Salaries of Teachers	\$ 164,182.18	\$ 1,674,642.14	\$ 40,034.00	\$ 185,052.52	\$ -
Purchased Professional - Educational Services	40,620.00	-	-	-	-
General Supplies	20,551.16	28,271.09	-	-	-
Other Objects	4,723.45	2,462.65	-	-	-
<b>Total Instruction</b>	<b>230,076.79</b>	<b>1,705,375.88</b>	<b>40,034.00</b>	<b>185,052.52</b>	<b>-</b>
Support Services:					
Salaries of Other Professional Staff	73,256.72	608,355.23	-	-	-
Personal Services - Employee Benefits	22,320.00	455,781.22	-	38,334.00	-
Purchased Educational Services	6,000.00	7,957.54	-	19,965.00	-
Other Purchased Services (400-500 Series)	17,418.08	14,227.30	-	-	-
Transportation	-	86,715.00	-	-	-
Supplies and Materials	6,081.63	1,465.58	1,476.41	3,176.52	-
Other Objects	-	-	-	4,273.60	-
<b>Total Support Services</b>	<b>125,076.43</b>	<b>1,174,501.87</b>	<b>1,476.41</b>	<b>65,749.12</b>	<b>-</b>
Facilities Acquisitions & Construction Services:					
Noninstructional Equipment	-	-	-	-	7,855.63
<b>Total Facilities Acquisitions &amp; Construction Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,855.63</b>
<b>Total Expenditures</b>	<b>\$ 355,153.22</b>	<b>\$ 2,879,877.75</b>	<b>\$ 41,510.41</b>	<b>\$ 250,801.64</b>	<b>\$ 7,855.63</b>

**KEANSBURG SCHOOL DISTRICT**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2019**

	Workforce		Totals
	Investment in School	Title IV	
<b>Revenues:</b>			
Local Sources	\$ 750.00	\$ -	\$ 750.00
State Sources	-	-	3,180,045.43
Federal Sources	-	2,000.00	2,291,461.22
<b>Total Revenues</b>	<b>\$ 750.00</b>	<b>\$ 2,000.00</b>	<b>\$ 5,472,256.65</b>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Salaries of Teachers	\$ -	\$ -	\$ 2,273,905.84
Purchased Professional - Educational Services	-	-	40,620.00
Other Purchased Services (400-500 Series)	-	-	576,261.00
General Supplies	-	2,000.00	57,457.25
Other Objects	-	-	7,186.10
<b>Total Instruction</b>	<b>-</b>	<b>2,000.00</b>	<b>2,955,430.19</b>
<b>Support Services:</b>			
Salaries of Other Professional Staff	-	-	991,934.45
Personal Services - Employee Benefits	-	-	673,584.22
Purchased Educational Services	-	-	47,952.54
Other Purchased Services (400-500 Series)	-	-	33,645.38
Transportation	-	-	86,715.00
Supplies and Materials	750.00	-	20,865.64
Other Objects	-	-	4,273.60
<b>Total Support Services</b>	<b>750.00</b>	<b>-</b>	<b>1,858,970.83</b>
<b>Facilities Acquisitions &amp; Construction Services:</b>			
Noninstructional Equipment	-	-	7,855.63
<b>Total Facilities Acquisitions &amp; Construction Services</b>	<b>-</b>	<b>-</b>	<b>7,855.63</b>
<b>Other Financing Use:</b>			
Contribution to SBB	-	-	650,000.00
<b>Total Other Financing Use</b>	<b>-</b>	<b>-</b>	<b>650,000.00</b>
<b>Total Expenditures</b>	<b>\$ 750.00</b>	<b>\$ 2,000.00</b>	<b>\$ 5,472,256.65</b>

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

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 1,674,643.00	\$ 1,674,642.14	\$ 0.86
General Supplies	28,400.00	28,271.09	128.91
Other Objects	3,253.06	2,462.65	790.41
	<hr/>	<hr/>	
Total Instruction	1,706,296.06	1,705,375.88	920.18
	<hr/>	<hr/>	
Support Services:			
Salaries of Other Professional Staff	609,086.00	608,355.23	730.77
Personal Services - Employee Benefits	455,781.22	455,781.22	-
Purchased Educational Services	8,346.72	7,957.54	389.18
Other Purchased Services (400-500 Series)	14,228.00	14,227.30	0.70
Transportation	87,230.00	86,715.00	515.00
Supplies and Materials	1,500.00	1,465.58	34.42
	<hr/>	<hr/>	
Total Support Services	1,176,171.94	1,174,501.87	1,670.07
	<hr/>	<hr/>	
Total Expenditures	\$ 2,882,468.00	\$ 2,879,877.75	\$ 2,590.25
	<hr/> <hr/>	<hr/> <hr/>	

**CALCULATION OF BUDGET & CARRYOVER**

Total Revised 2018-2019 Preschool Education Aid Allocation	\$ 2,879,878.00
Add: Actual Preschool Education Aid Carryover (June 30, 2018)	<hr/> 31,630.50
Total Preschool Education Aid Funds Available for 2018-2019 Budget	2,911,508.50
Less: 2018-2019 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<hr/> (2,882,468.00)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2018	29,040.50
Add: June 30, 2019 Unexpended Preschool Education Aid Funds	<hr/> 2,590.25
2018-2019 Carryover - Preschool Education Aid Funds	<hr/> <hr/> \$ 31,630.75
2018-2019 Preschool Education Aid Funds Carryover Budgeted in 2019-2020	<hr/> <hr/> \$ 31,630.50

**F. Capital Projects Fund**

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## **H. Fiduciary Fund**

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**KEANSBURG SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2019**

	<b>TRUST</b>		<b>AGENCY</b>		
	<b>PRIVATE- PURPOSE SCHOLARSHIP FUND</b>	<b>TRUST TOTALS</b>	<b>PAYROLL FUND</b>	<b>STUDENT ACTIVITY FUND</b>	<b>AGENCY TOTALS</b>
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 84,421.40	\$ 84,421.40	\$ -	\$ 103,398.37	\$ 103,398.37
Accounts Receivable	-	-	49,703.41	-	49,703.41
Total Assets	<u>84,421.40</u>	<u>84,421.40</u>	<u>49,703.41</u>	<u>103,398.37</u>	<u>153,101.78</u>
<b>LIABILITIES</b>					
Cash Deficit	-	-	49,703.41	-	49,703.41
Payable for Student Related Activities	-	-	-	103,398.37	103,398.37
Total Liabilities	<u>-</u>	<u>-</u>	<u>49,703.41</u>	<u>103,398.37</u>	<u>153,101.78</u>
<b>NET POSITION</b>					
Restricted - Scholarships	<u>84,421.40</u>	<u>84,421.40</u>			
Total Net Position	<u>\$ 84,421.40</u>	<u>\$ 84,421.40</u>			

**EXHIBIT H-2**

**KEANSBURG SCHOOL DISTRICT  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2019**

	<b>PRIVATE- PURPOSE SCHOLARSHIP FUND</b>		<b>TOTAL TRUST</b>
<b>ADDITIONS</b>			
Contributions:			
Other	\$ 1,000.00	\$	1,000.00
Total Contributions	1,000.00		1,000.00
Total Additions	1,000.00		1,000.00
<b>DEDUCTIONS</b>			
Scholarships Awarded	12,700.00		12,700.00
Total Deductions	12,700.00		12,700.00
Change in Net Position	(11,700.00)		(11,700.00)
Net Position - Beginning	96,121.40		96,121.40
Net Position - Ending	\$ 84,421.40	\$	84,421.40

**EXHIBIT H-3**

**KEANSBURG SCHOOL DISTRICT  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
YEAR ENDED JUNE 30, 2019**

	<b>BALANCE JUNE 30, 2018</b>	<b>CASH RECEIPTS</b>	<b>CASH DISBURSEMENTS</b>	<b>BALANCE JUNE 30, 2019</b>
Elementary School: Joseph C. Caruso	\$ 4,884.79	\$ 36,878.78	\$ 35,537.17	\$ 6,226.40
Total Elementary School	4,884.79	36,878.78	35,537.17	6,226.40
Intermediate Joseph R. Bolger	10,640.20	17,984.84	19,195.13	9,429.91
Total Junior High Schools	10,640.20	17,984.84	19,195.13	9,429.91
High School Keansburg High School	97,580.67	139,206.37	149,044.98	87,742.06
Total High Schools	97,580.67	139,206.37	149,044.98	87,742.06
Total All Schools	\$ 113,105.66	\$ 194,069.99	\$ 203,777.28	\$ 103,398.37

**EXHIBIT H-4**

**KEANSBURG SCHOOL DISTRICT  
PAYROLL AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
YEAR ENDED JUNE 30, 2019**

	<b>BALANCE JUNE 30, 2018</b>	<b>CASH RECEIPTS</b>	<b>CASH DISBURSEMENTS</b>	<b>BALANCE JUNE 30, 2019</b>
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 387,377.18	\$ 24,822,070.42	\$ 25,259,151.01	\$ (49,703.41)
Total Assets	\$ 387,377.18	\$ 24,822,070.42	\$ 25,259,151.01	\$ (49,703.41)
<b>LIABILITIES</b>				
Payroll Deductions & Withholdings	\$ 107,361.18	\$ 24,979,135.01	\$ 24,822,070.42	\$ (49,703.41)
Interfunds Payable	280,016.00	280,016.00	-	-
Total Liabilities	\$ 387,377.18	\$ 25,259,151.01	\$ 24,822,070.42	\$ (49,703.41)

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## **I. Long-Term Debt**

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**STATISTICAL SECTION (Unaudited)**

Third Section

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**Financial Trends Information**

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

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

	FISCAL YEAR ENDING JUNE 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 40,379,196.96	\$ 41,484,541.00	\$ 42,183,935.47	\$ 10,132,586.00	\$ 10,826,401.00	\$ 10,153,795.00	\$ 8,077,516.00	\$ 6,058,176.00	\$ 4,784,327.00	\$ 4,116,440.00
Restricted	1,047,444.32	2,808,445.95	3,755,708.62	4,152,354.00	4,316,151.00	3,923,907.00	6,155,752.00	7,781,916.00	4,991,990.00	2,474,284.00
Unrestricted (Deficit)	(9,986,182.76)	(10,338,485.14)	(10,338,779.55)	(8,083,089.00)	(7,098,880.00)	910,182.00	(1,220,685.00)	(288,180.00)	699,604.00	660,641.00
<b>Total Governmental Activities</b>	<b>\$ 31,440,458.52</b>	<b>\$ 33,954,501.81</b>	<b>\$ 35,600,864.54</b>	<b>\$ 6,201,851.00</b>	<b>\$ 8,043,672.00</b>	<b>\$ 14,987,884.00</b>	<b>\$ 13,012,583.00</b>	<b>\$ 13,551,912.00</b>	<b>\$ 10,475,921.00</b>	<b>\$ 7,251,365.00</b>
<b>Business-Type Activities:</b>										
Net Investment in Capital Assets	\$ 122,676.00	\$ 129,137.00	\$ 135,598.00	\$ 102,059.00	\$ 61,520.00	\$ 97,303.00	\$ 133,942.00	\$ 87,124.00	\$ -	\$ -
Unrestricted (Deficit)	(340,288.03)	(308,827.65)	(41,665.09)	83,044.00	(282,376.00)	(336,535.00)	(329,523.00)	(315,112.00)	(104,408.00)	31,454.00
<b>Total Business-Type Activities</b>	<b>\$ (217,612.03)</b>	<b>\$ (179,690.65)</b>	<b>\$ 93,932.91</b>	<b>\$ 185,103.00</b>	<b>\$ (220,856.00)</b>	<b>\$ (239,232.00)</b>	<b>\$ (195,581.00)</b>	<b>\$ (227,988.00)</b>	<b>\$ (104,408.00)</b>	<b>\$ 31,454.00</b>
<b>District-Wide:</b>										
Net Investment in Capital Assets	\$ 40,501,872.96	\$ 41,613,678.00	\$ 42,319,533.47	\$ 10,234,645.00	\$ 10,887,921.00	\$ 10,251,098.00	\$ 8,211,458.00	\$ 6,145,300.00	\$ 4,784,327.00	\$ 4,116,440.00
Restricted	1,047,444.32	2,808,445.95	3,755,708.62	4,152,354.00	4,316,151.00	3,923,907.00	6,155,752.00	7,781,916.00	4,991,990.00	2,474,284.00
Unrestricted (Deficit)	(10,326,470.79)	(10,647,312.79)	(10,380,444.64)	(8,000,045.00)	(7,381,256.00)	573,647.00	6,155,752.00	7,781,916.00	4,991,990.00	2,474,284.00
<b>Total District Net Position</b>	<b>\$ 31,222,846.49</b>	<b>\$ 33,774,811.16</b>	<b>\$ 35,694,797.45</b>	<b>\$ 6,386,954.00</b>	<b>\$ 7,822,816.00</b>	<b>\$ 14,748,652.00</b>	<b>\$ 14,367,210.00</b>	<b>\$ 13,927,216.00</b>	<b>\$ 9,776,317.00</b>	<b>\$ 6,590,724.00</b>

Source: CAFR Schedule A-1

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>FISCAL YEAR ENDING JUNE 30,</b>										
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 18,942,247.87	\$ 20,126,305.25	\$ 16,578,145.81	\$ 17,135,486.00	\$ 15,933,149.00	\$ 13,989,259.00	\$ 14,755,639.00	\$ 14,827,373.00	\$ 14,014,543.00	\$ 16,219,154.00
Special Education	7,270,412.90	7,309,214.77	6,066,581.45	6,461,299.00	6,104,934.00	5,606,168.00	5,900,904.00	6,161,470.00	5,851,177.00	6,050,083.00
Other Instruction	3,037,207.90	4,422,740.65	2,482,797.86	4,486,008.00	3,939,448.00	3,822,604.00	3,520,822.00	3,632,370.00	3,391,348.00	3,271,008.00
Support Services:										
Tuition	3,591,164.04	3,437,374.02	2,541,625.40	2,201,253.00	2,509,963.00	2,350,691.00	2,830,436.00	2,776,661.00	2,747,958.00	2,587,266.00
Student & Instruction Related Services	8,634,593.64	9,186,151.65	8,491,071.76	8,570,536.00	8,459,871.00	6,735,241.00	5,695,645.00	5,695,645.00	4,850,056.00	6,587,572.00
Other Administrative Services	771,244.79	814,018.35	817,369.79	840,299.00	810,303.00	706,344.00	742,654.00	660,671.00	694,793.00	781,386.00
Central Services	499,184.65	571,628.45	402,541.32	598,572.00	656,977.00	633,318.00	710,197.00	775,456.00	838,566.00	1,350,623.00
Administration Information Technology			1,931.94							
Services										
School Administrative Services	1,465,542.97	1,454,373.35	1,307,729.04	1,922,825.00	1,548,654.00	1,334,645.00	1,270,867.00	1,378,043.00	1,496,058.00	1,162,403.00
Plant Operations & Maintenance	4,341,640.75	4,199,805.09	4,101,302.44	3,665,625.00	2,976,333.00	3,634,172.00	4,071,681.00	2,939,057.00	2,919,370.00	2,327,790.00
Pupil Transportation	2,515,197.62	2,316,256.66	2,103,050.81	1,325,581.00	1,388,622.00	1,296,582.00	1,490,025.00	1,174,591.00	999,079.00	1,389,447.00
Interest & Other Charges						20,535.00	56,217.00	92,182.00	125,817.00	160,945.00
Unallocated Depreciation				1,447,640.00	1,610,444.00	786,900.00	499,824.00	494,258.00	475,800.00	474,745.00
Total Governmental Activities	51,068,437.14	53,837,868.24	44,894,147.62	48,655,124.00	45,938,698.00	40,916,459.00	42,342,199.00	40,607,777.00	38,404,565.00	42,362,422.00
Expenses										
Business-Type Activities:										
Food Service	1,162,098.85	1,072,136.90	984,762.07	1,016,860.00	1,081,572.00	1,123,229.00	935,498.00	1,021,165.00	991,251.00	1,128,573.00
Total Business-Type Activities	1,162,098.85	1,072,136.90	984,762.07	1,016,860.00	1,081,572.00	1,123,229.00	935,498.00	1,021,165.00	991,251.00	1,128,573.00
Expense										
Total District Expenses	\$ 52,230,535.99	\$ 54,910,005.14	\$ 45,878,909.69	\$ 49,671,984.00	\$ 47,020,270.00	\$ 42,039,688.00	\$ 43,277,697.00	\$ 41,628,942.00	\$ 39,395,816.00	\$ 43,490,995.00
Program Revenues:										
Operating Grants & Contributions	\$ 15,558,189.55	\$ 18,586,849.15	\$ 9,281,196.80	\$ 5,152,639.00	\$ 4,876,029.00	\$ 5,547,373.00	\$ 5,468,879.00	\$ 4,885,775.00	\$ 4,795,586.00	\$ 6,372,429.00
Total Governmental Activities	15,558,189.55	18,586,849.15	9,281,196.80	5,152,639.00	4,876,029.00	5,547,373.00	5,468,879.00	4,885,775.00	4,795,586.00	6,372,429.00
Program Revenues										
Business-Type Activities:										
Charges for Services:										
Food Service	33,572.64	32,785.18	135,296.22	411,750.00	140,506.00	218,938.00	160,364.00	191,375.00	197,230.00	283,936.00
Transfers In/Out	35,000.00		26,290.90							
Operating Grants & Contributions	1,055,604.83	765,728.16	732,004.86	760,232.00	726,113.00	703,168.00	807,535.00	706,206.00	663,005.00	732,979.00
Total Business Type Activities	1,124,177.47	798,513.34	893,591.98	1,171,982.00	866,619.00	922,106.00	967,899.00	897,581.00	860,235.00	1,016,915.00
Program Revenues										
Total District Program Revenues	\$ 16,682,567.02	\$ 19,385,362.49	\$ 10,174,788.78	\$ 6,324,621.00	\$ 5,742,648.00	\$ 6,469,479.00	\$ 6,436,778.00	\$ 5,783,356.00	\$ 5,655,821.00	\$ 7,389,344.00
Net (Expense)/Revenue:										
Governmental Activities	\$ (35,510,247.59)	\$ (35,251,019.09)	\$ (35,612,950.82)	\$ (43,502,485.00)	\$ (41,062,669.00)	\$ (35,369,086.00)	\$ (36,873,320.00)	\$ (35,722,002.00)	\$ (33,608,979.00)	\$ (35,989,993.00)
Business-Type Activities	(37,921.38)	(273,623.56)	(91,170.09)	155,122.00	(214,953.00)	(201,123.00)	32,401.00	(123,584.00)	(131,016.00)	(111,658.00)
Total District-Wide Net Expense	\$ (35,548,168.97)	\$ (35,524,642.65)	\$ (35,704,120.91)	\$ (43,347,363.00)	\$ (41,277,622.00)	\$ (35,570,209.00)	\$ (36,840,919.00)	\$ (35,845,586.00)	\$ (33,739,995.00)	\$ (36,101,651.00)
General Revenues & Other Changes in Net Position:										
Governmental Activities:										

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

	FISCAL YEAR ENDING JUNE 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Property Taxes Levied for General Purposes, Net	\$ 5,166,272.00	\$ 5,015,919.50	\$ 4,965,660.00	\$ 4,868,294.00	\$ 4,772,838.00	\$ 4,290,139.00	\$ 4,472,122.00	\$ 4,384,433.00	\$ 4,352,386.00	\$ 4,286,910.00
Taxes Levied for Debt Service	-	-	-	-	-	401,666.00	417,558.00	430,654.00	450,609.00	569,120.00
Grants & Contributions	27,624,762.67	28,341,186.59	28,363,653.28	36,841,154.00	35,909,425.00	32,768,467.00	30,724,747.00	33,222,155.00	31,283,072.00	32,301,985.00
Tuition Received	-	8,688.76	11,526.00	24,685.00	55,998.00	125,626.00	40,093.00	-	-	-
Miscellaneous Income	240,169.63	238,861.52	244,740.98	180,690.00	326,209.00	322,339.00	229,165.00	401,271.00	449,411.00	1,723.00
Contributed Capital - SDA Building	-	-	32,762,000.00	-	-	-	-	-	-	-
Gain (Loss) - Revaluation of Capital Assets	-	-	-	(3,327)	(22,187)	(406,379)	638,849	(3,219)	297,997	-
Transfers In/Out	(35,000.00)	-	(26,290.90)	-	-	-	-	-	-	-
<b>Total Governmental Activities</b>	<b>32,996,204.30</b>	<b>33,604,656.37</b>	<b>66,321,289.36</b>	<b>41,911,496.00</b>	<b>41,042,283.00</b>	<b>37,501,858.00</b>	<b>36,522,534.00</b>	<b>38,435,294.00</b>	<b>36,833,475.00</b>	<b>36,959,738.00</b>
<b>Total District-Wide</b>	<b>\$ 32,996,204.30</b>	<b>\$ 33,604,656.37</b>	<b>\$ 66,321,289.36</b>	<b>\$ 41,911,496.00</b>	<b>\$ 41,042,283.00</b>	<b>\$ 37,501,858.00</b>	<b>\$ 36,522,534.00</b>	<b>\$ 38,435,294.00</b>	<b>\$ 36,833,475.00</b>	<b>\$ 36,959,738.00</b>
Change in Net Position: Governmental Activities	\$ (2,514,043.29)	\$ (1,646,362.72)	\$ 30,708,338.54	\$ (1,590,989.00)	\$ (20,386.00)	\$ 2,132,772.00	\$ (350,786.00)	\$ 2,713,292.00	\$ 3,224,496.00	\$ 969,745.00
Business-Type Activities	(37,921.38)	(273,623.56)	(91,170.09)	155,122.00	(214,953.00)	(201,123.00)	32,401.00	(123,584.00)	(131,016.00)	(111,658.00)
<b>Total District</b>	<b>\$ (2,551,964.67)</b>	<b>\$ (1,919,986.28)</b>	<b>\$ 30,617,168.45</b>	<b>\$ (1,435,867.00)</b>	<b>\$ (235,339.00)</b>	<b>\$ 1,931,649.00</b>	<b>\$ (318,385.00)</b>	<b>\$ 2,589,708.00</b>	<b>\$ 3,093,480.00</b>	<b>\$ 858,087.00</b>

Source: CAFR Schedule A-2

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>FISCAL YEAR ENDING JUNE 30,</b>										
General Fund:										
Restricted	\$ 1,047,444.32	\$ 2,808,445.95	\$ 3,755,708.62	\$ 4,152,354.00	\$ 5,237,912.00	\$ 6,019,554.00	\$ 6,155,752.00	\$ 8,938,216.00	\$ 6,916,612.00	\$ 2,404,733.00
Assigned	-	171,394.38	-	-	-	-	-	-	-	-
Unassigned	(1,388,401.26)	(1,729,659.97)	(1,738,515.44)	-	-	-	-	-	-	-
Unreserved	-	-	-	(872,437.00)	(927,110.00)	(920,995.00)	(766,508.00)	(819,722.00)	(756,536.00)	1,215,744.00
<b>Total General Fund</b>	<b>\$ (340,956.94)</b>	<b>\$ 1,250,180.36</b>	<b>\$ 2,017,193.18</b>	<b>\$ 3,279,917.00</b>	<b>\$ 4,310,802.00</b>	<b>\$ 5,098,559.00</b>	<b>\$ 5,389,244.00</b>	<b>\$ 8,118,494.00</b>	<b>\$ 6,160,076.00</b>	<b>\$ 3,620,477.00</b>
All Other Governmental Funds:										
Unassigned, Reported in:										
Special Revenue Fund	\$ (282,948.00)	\$ (280,016.00)	\$ (274,927.80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total All Other Governmental Funds</b>	<b>\$ (282,948.00)</b>	<b>\$ (280,016.00)</b>	<b>\$ (274,927.80)</b>	<b>\$ -</b>						

Source: CAFR Schedule B-1

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Revenues</b>										
Tax Levy	\$ 5,166,272.00	\$ 5,015,919.50	\$ 4,965,660.00	\$ 4,868,294.00	\$ 4,772,838.00	\$ 4,691,805.00	\$ 4,889,680.00	\$ 4,384,433.00	\$ 4,352,386.00	\$ 4,286,910.00
Tuition Charges	-	8,688.76	11,526.00	-	-	-	-	-	-	-
Miscellaneous	240,919.63	251,126.46	271,734.08	308,496.00	382,205.00	447,965.00	269,258.00	370,688.00	315,893.00	1,723.00
State Sources	36,063,883.96	35,940,939.74	35,088,297.71	34,682,472.00	34,423,568.00	35,405,537.00	33,642,654.00	31,150,569.00	29,884,325.00	31,134,435.00
Federal Sources	2,361,370.89	2,208,293.06	2,529,559.27	2,022,610.00	2,579,124.00	2,910,303.00	2,550,972.00	1,094,971.00	84,071.00	134,997.00
<b>Total Revenues</b>	<b>43,832,446.48</b>	<b>43,424,967.52</b>	<b>42,866,777.06</b>	<b>41,881,872.00</b>	<b>42,157,735.00</b>	<b>43,455,610.00</b>	<b>41,352,564.00</b>	<b>37,000,661.00</b>	<b>34,636,675.00</b>	<b>35,558,065.00</b>
<b>Expenditures</b>										
Instruction:										
Regular Instruction	11,105,685.44	11,038,860.11	11,262,222.24	8,780,005.00	8,135,158.00	7,792,124.00	8,174,950.00	8,286,303.00	7,556,633.00	8,273,779.00
Special Education Instruction	4,262,583.79	4,008,952.38	4,121,280.47	3,655,883.00	3,741,546.00	3,971,932.00	4,234,916.00	4,299,689.00	4,126,280.00	4,311,870.00
Other Instruction	1,780,690.22	2,425,781.32	1,686,667.59	1,798,314.00	1,654,932.00	1,526,817.00	1,639,990.00	1,739,483.00	1,538,607.00	1,347,539.00
Support Services:										
Tuition	2,787,144.02	2,582,809.40	2,099,624.02	2,201,253.00	2,509,963.00	2,350,691.00	2,830,436.00	2,776,661.00	2,747,958.00	2,587,266.00
Attendance & Social Work Services	139,148.40	132,174.00	-	-	-	-	-	-	-	-
Health Services	550,821.23	495,317.07	510,061.87	469,494.00	496,978.00	434,111.00	418,953.00	401,685.00	358,174.00	561,365.00
Student & Instruction Related Services	6,011,438.53	6,274,893.92	6,339,468.68	2,117,535.00	2,050,523.00	2,129,771.00	2,150,027.00	1,843,800.00	1,627,286.00	2,584,038.00
Instructional Staff	-	-	-	930,586.00	906,913.00	790,182.00	876,449.00	737,396.00	662,351.00	22,697.00
Education Media/Library	-	-	-	955,281.00	929,549.00	627,480.00	576,284.00	480,852.00	489,788.00	698,559.00
Attendance & Social Work Services	-	-	-	188,743.00	194,162.00	176,945.00	132,684.00	99,843.00	76,164.00	250,152.00
Other Administrative Services	598,572.02	611,645.47	675,225.09	648,206.00	653,703.00	611,635.00	666,530.00	605,965.00	606,357.00	676,846.00
Central Outlay	387,422.99	429,516.06	332,537.37	646,081.00	899,472.00	764,594.00	614,079.00	471,158.00	185,361.00	580,863.00
Business & Other Support Services	-	-	-	368,582.00	426,400.00	488,516.00	544,485.00	591,348.00	623,944.00	1,113,934.00
Administration Information	-	-	1,595.97	-	-	-	-	-	-	-
Technology Services	-	-	-	-	-	-	-	-	-	-
School Administrative Services	1,137,424.88	1,092,801.99	1,080,308.41	1,130,814.00	991,190.00	973,052.00	927,481.00	987,417.00	1,075,871.00	1,167,007.00
Plant Operations & Maintenance	3,635,258.32	3,596,055.50	3,781,263.60	3,327,095.00	3,065,201.00	3,594,716.00	4,021,887.00	3,022,529.00	2,905,426.00	2,294,288.00
Pupil Transportation	1,952,074.01	1,740,412.72	1,737,319.74	1,325,581.00	1,388,622.00	1,296,582.00	1,490,025.00	1,173,766.00	983,010.00	1,389,447.00
Unallocated Benefits	11,035,396.30	9,605,669.10	9,015,315.08	4,884,718.00	4,458,449.00	4,589,951.00	5,038,843.00	4,773,491.00	4,807,725.00	5,374,272.00
On-Behalf - Pension	-	-	-	2,852,837.00	2,351,738.00	1,821,674.00	1,260,490.00	1,750,895.00	1,260,490.00	1,255,928.00
Reimbursed Social Security	-	-	-	1,223,751.00	1,137,055.00	1,158,592.00	1,268,608.00	1,212,334.00	1,200,410.00	1,408,630.00
Capital Outlay	187,329.40	636,740.96	261,018.34	399,702.00	1,978,971.00	1,091,058.00	1,938,432.00	584,752.00	18,912.00	4,100.00
Special Revenue	-	-	-	5,152,639.00	5,785,241.00	6,079,570.00	5,495,371.00	4,916,358.00	5,682,745.00	7,074,658.00
Debt Service:										
Principal & Interest	-	-	-	-	-	901,763	937,444	966,844	1,011,644	1,062,044
<b>Total Expenditures</b>	<b>45,570,989.55</b>	<b>44,671,630.00</b>	<b>42,903,908.47</b>	<b>43,057,100.00</b>	<b>43,755,766.00</b>	<b>43,171,756.00</b>	<b>45,238,364.00</b>	<b>41,722,569.00</b>	<b>39,545,136.00</b>	<b>44,039,282.00</b>
Other Financing Sources/(Uses):										
Capital Leases (Nonbudgeted)	179,473.77	474,558.46	-	-	-	-	-	-	-	-
Transfers	(35,000.00)	-	(26,290.90)	(248,575.00)	(233,328.00)	(157,471.00)	(104,408.00)	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>144,473.77</b>	<b>474,558.46</b>	<b>(26,290.90)</b>	<b>(248,575.00)</b>	<b>(233,328.00)</b>	<b>(157,471.00)</b>	<b>(104,408.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,594,069.30)</b>	<b>\$ (772,104.02)</b>	<b>\$ (63,422.31)</b>	<b>\$ (1,423,803.00)</b>	<b>\$ (1,831,359.00)</b>	<b>\$ 126,383.00</b>	<b>\$ (3,990,208.00)</b>	<b>\$ (4,721,908.00)</b>	<b>\$ (4,908,461.00)</b>	<b>\$ (8,481,217.00)</b>

Source: CAFR Schedule B-2

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

<b>FISCAL YEAR ENDING JUNE 30,</b>	<b>INTEREST ON INVESTMENTS</b>	<b>TUITION</b>	<b>PRIOR YEAR REFUND</b>	<b>MISCELLANEOUS</b>	<b>TOTAL</b>
2019	\$ 22,599.88	\$ -	\$ -	\$ 217,569.75	\$ 240,169.63
2018	13,027.05	-	-	225,834.47	238,861.52
2017	5,446.89	11,526.00	12,675.46	226,618.63	256,266.98
2016	2,391.00	24,685	41,292.00	137,007.00	205,375.00
2015	629.00	55,998	55,659.00	57,498.00	169,784.00
2014	35.00	125,626	-	287,006.00	412,667.00
2013	1,090.00	40,093	-	201,581.00	242,764.00
2012	1,161.00	-	-	369,527.00	370,688.00
2011	1,961.00	-	32,875.00	281,057.00	315,893.00
2010	3,375.00	-	40,239.00	(41,892.00)	1,722.00
Total	<u>\$ 51,715.82</u>	<u>\$ 257,928.00</u>	<u>\$ 182,740.46</u>	<u>\$ 1,961,806.85</u>	<u>\$ 2,454,191.13</u>

Source: District Records

**Revenue Capacity Information**

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

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**EXHIBIT J-6**

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

<b>FISCAL YEAR ENDED <u>JUNE 30,</u></b>	<b>NET ASSESSED VALUATIONS <u>TAXABLE</u></b>	<b>ESTIMATED FULL CASH <u>VALUATIONS</u></b>	<b>PERCENTAGE OF ASSESSED TO ESTIMATED <u>FULL CASH VALUATIONS</u></b>
2019	\$ 465,624,883.00	\$ 540,081,753.00	86.21%
2018	452,848,272.00	540,081,753.00	83.85%
2017	455,203,382.00	540,081,753.00	84.28%
2016	526,171,161.00	540,081,753.00	97.42%
2015	478,094,196.00	540,081,753.00	88.52%
2014	493,320,899.00	540,081,753.00	91.34%
2013	485,659,140.00	536,240,248.00	90.57%
2012	516,416,913.00	582,947,808.00	88.59%
2011	520,651,600.00	639,228,484.00	81.45%
2010	520,992,021.00	681,658,804.00	76.43%

Source: Monmouth County Board of Taxation

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

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

b. Tax rates are per \$100

Note: There was a property revaluation in 2009

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

UNAUDITED

<u>FISCAL YEAR ENDED JUNE 30,</u>	<u>SCHOOL DISTRICT DIRECT RATE</u>		<u>OVERLAPPING RATES</u>		<u>TOTAL DIRECT AND OVERLAPPING TAX RATE</u>
	<u>BASIC RATE</u>	<u>GENERAL OBLIGATION DEBT SERVICE</u>	<u>BOROUGH OF KEANSBURG</u>	<u>MONMOUTH COUNTY</u>	
2019	1.132	-	2.485	0.342	3,959
2018	1.141	-	2.425	0.343	3,909
2017	1.102	-	2.365	0.328	3,795
2016	1.056	-	2.258	0.332	3,646
2015	1.010	-	2.150	0.340	3,500
2014	0.960	-	2.100	0.350	3,410
2013	0.990	-	2.050	0.340	3,380
2012	0.940	-	2.010	0.360	3,310
2011	0.920	-	1.950	0.370	3,240
2010	0.920	-	1.950	0.370	3,240

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

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

Taxpayer	2019		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE

**DATA NOT AVAILABLE**

Total	<u>\$ -</u>	<u>-</u>
-------	-------------	----------

Taxpayer	2010		
	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL DISTRICT NET ASSESSED VALUE

**DATA NOT AVAILABLE**

Total	<u>\$ -</u>	<u>-</u>
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**Source:** Municipal Tax Assessor

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

FISCAL YEAR ENDED JUNE 30,	TAXES LEVIED FOR THE FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS
		AMOUNT	PERCENTAGE OF LEVY	
2019	\$ 17,801,476.75	\$ 16,962,640.31	95.29%	838,836.44
2018	17,545,739.65	16,660,712.28	94.96%	885,027.37
2017	17,188,406.51	16,337,852.46	95.05%	850,554.05
2016	17,188,407.00	16,401,266.00	95.42%	787,141.00
2015	16,911,472.00	16,042,318.00	94.86%	869,154.00
2014	16,801,604.00	16,050,725.00	95.53%	750,879.00
2013	16,448,368.00	15,628,330.00	95.01%	820,038.00
2012	17,091,389.00	16,238,375.00	95.01%	853,014.00
2011	16,886,524.00	16,031,870.00	94.94%	854,654.00
2010	16,885,622.00	15,988,592.00	94.69%	897,030.00

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

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

**Debt Capacity Information**

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

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

FISCAL YEAR ENDED JUNE 30,	GOVERNMENTAL ACTIVITIES		TOTAL DISTRICT	PERCENTAGE OF PERSONAL INCOME PER CAPITA	
	GENERAL OBLIGATION BONDS	CAPITAL LEASES			
2019	\$ -	\$ 370,728.74	\$ 370,728.74	N/A	N/A
2018	-	525,696.30	525,696.30	N/A	N/A
2017	-	637,201.87	637,201.87	N/A	N/A
2016	-	1,113,174.00	1,113,174.00	0.17%	110
2015	-	1,747,327.00	1,747,327.00	0.28%	174
2014	-	1,723,363.00	1,723,363.00	0.28%	172
2013	865,000.00	939,780.00	1,804,780.00	0.29%	180
2012	1,730,000.00	112,109.00	1,842,109.00	0.31%	182
2011	2,590,000.00	203,627.00	2,793,627.00	0.48%	276
2010	3,460,000.00	2,235.00	3,462,235.00	0.58%	329

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

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

<b>FISCAL YEAR ENDED JUNE 30,</b>	<b>ESTIMATED SCHOOL DISTRICT POPULATION</b>	<b>NET ASSESSED VALUATION TAXABLE</b>	<b>NET GENERAL BONDED DEBT OUTSTANDING</b>	<b>PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY</b>	<b>PER CAPITA</b>
2019	9,719	\$ -	\$ -	-	-
2018	9,806	-	-	-	-
2017	9,826	-	-	-	-
2016	9,834	-	-	-	-
2015	9,852	-	-	-	-
2014	9,993	-	-	-	-
2013	10,007	-	865,000.00	-	86
2012	10,046	-	1,730,000.00	-	172
2011	10,095	-	2,590,000.00	-	257
2010* Census	10,535	-	3,460,000.00	-	328

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

See Exhibit J-6 for property tax data.

Population data can be found in Exhibit J-14.

\* 2010 Census

**KEANSBURG SCHOOL DISTRICT  
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2018  
UNAUDITED**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
Borough of Keansburg	\$ 4,672,780.06	100.00%	\$ 4,672,780.06
Other Debt:			
County of Monmouth - Borough's Share (%)	1,071,915,000.00	9.06%	97,131,320.47
Subtotal, Overlapping Debt			<u>101,804,100.53</u>
Total Direct & Overlapping Debt			<u><u>\$ 101,804,100.53</u></u>

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

NOTE: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Keansburg. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

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

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Debt Limit	\$ 21,123,486.56	\$ 21,242,371.90	\$ 19,163,088.87	\$ 20,869,383.00	\$ 21,473,870.00	\$ 22,977,830.00	\$ 28,066,336.00	\$ 30,547,704.00	\$ 31,978,239.00	\$ 31,978,239.00
Total Net Debt Applicable to Limit	-	-	-	-	-	865,000.00	1,730,000.00	2,590,000.00	3,460,000.00	4,345,000.00
Legal Debt Margin	\$ 21,123,486.56	\$ 21,242,371.90	\$ 19,163,088.87	\$ 20,869,383.00	\$ 21,473,870.00	\$ 22,112,830.00	\$ 26,336,336.00	\$ 27,957,704.00	\$ 28,518,239.00	\$ 27,653,239.00
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	-	-	-	-	-	3.76%	6.16%	8.48%	10.82%	13.59%

Legal Debt Margin Calculation for Fiscal Year 2018

Average Equalized Valuation of Taxable Property	\$ 526,171,161.00
Debt Limit (4% of Average Equalization Value)	\$ 21,123,486.56
Legal Debt Margin	\$ 21,123,486.56

Equalized Valuation Basis	
2018	\$ 526,171,161.00
2017	529,045,165.67
2016	529,045,165.67
	<u>\$ 1,584,261,492.34</u>
	<u>\$ 528,087,164.11</u>
	<u>\$ 21,123,486.56</u>
	<u>\$ 21,123,486.56</u>

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

### **Demographic and Economic Information**

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

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

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

YEAR	POPULATION (a)	PER CAPITA PERSONAL INCOME (c)	UNEMPLOYMENT RATE (d)
2019	9,719	75,395	5.30%
2018	9,806	71,237	5.90%
2017	9,844	56,470	5.90%
2016	9,826	59,406	6.90%
2015	9,834	60,732	8.40%
2014	9,852	57,666	10.00%
2013	9,993	57,750	15.10%
2012	10,007	60,789	14.50%
2011	10,046	62,996	14.40%
2010	10,095	63,625	14.20%

\* 2010 Census

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

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

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

<sup>c</sup> Per capita personal income by county estimated based upon the 2000 Census published by the US Bureau of Economic Analysis.

<sup>d</sup> Unemployment data provided by the NJ Dept of Labor and Workforce Development. Note that that there is recent revised data for the years 2004 through 2001 due to the new unemployment estimation procedure.

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

	2019	
	EMPLOYEES	RANK

**DATA NOT AVAILABLE**

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

	2010		
	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT

**DATA NOT AVAILABLE**

Total	-	-
Total Employment - 2009 (Estimated)	-	

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

### **Operating Information**

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

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

<b>Function/Program</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Instruction:										
Regular	118	145	151	149	152	161	163	155	141	151
Special Education	72	80	83	83	81	91	93	87	116	126
Other Special Instruction	14	4	5	5	5	15	13	15	3	14
Support Services:										
Student & Instruction Related Services	62	59	61	61	64	48	50	50	50	81
General Administration	16	15	15	15	14	13	16	14	18	20
Central Services	4	4	3	3	3	3	3	3	3	4
Administrative Information Technology	-	5	4	4	4	5	6	6	8	9
Plant Operations & Maintenance	1	1	1	1	1	1	1	1	1	1
Pupil Transportation	-	3	5	5	5	5	5	8	3	3
<b>Total</b>	<b>287</b>	<b>316</b>	<b>328</b>	<b>326</b>	<b>329</b>	<b>342</b>	<b>350</b>	<b>339</b>	<b>343</b>	<b>409</b>

**Source:** District Personnel Records

KEANSBURG SCHOOL DISTRICT  
 OPERATING STATISTICS  
 LAST TEN FISCAL YEARS  
 UNAUDITED

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES (a)	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF (b)	AVERAGE DAILY ENROLLMENT (ADE) (c)	AVERAGE DAILY ATTENDANCE (ADA) (c)	% CHANGE IN AVERAGE DAILY ENROLLMENT	STUDENT ATTENDANCE PERCENTAGE
2019	1,569	\$ 34,529,289.00	\$ 22,007.20	-10.99%	204	1,591.39	1,464.80	5.88%	92.05%
2018	1,603	34,843,488.85	21,736.42	-12.08%	229	1,579.00	1,452.00	5.06%	91.96%
2017	1,521	33,787,612.98	22,214.08	-10.94%	332	1,520.00	1,415.00	-1.04%	93.09%
2016	1,527	37,753,334.00	24,723.86	-0.88%	326	1,503.00	1,409.00	-2.15%	93.75%
2015	1,478	36,866,557.00	24,943.54	13.58%	329	1,536.00	1,384.00	-4.89%	90.10%
2014	1,593	34,985,423.00	21,961.97	-2.76%	342	1,615.00	1,444.00	-3.87%	89.41%
2013	1,637	36,971,525.00	22,584.93	9.98%	350	1,680.00	1,539.00	2.56%	91.61%
2012	1,717	35,260,615.00	20,536.18	11.03%	339	1,638.00	1,489.00	-2.56%	90.90%
2011	1,759	32,533,818.00	18,495.63	-6.55%	343	1,681.00	1,529.00	-2.78%	90.96%
2010	1,814	35,902,580.00	19,791.94	3.84%	409	1,729.00	1,613.00	-5.93%	93.29%

Sources: District records

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

- a Operating expenditures equal total expenditures less debt service, capital outlay, and on-behalf TPAF Pension and reimbursed TPAF social security contributions. J-4
- b Teaching staff includes only full-time equivalents of certificated staff.
- c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).
- d Pupil/Teacher ratio was obtained from the Comparative Spending Guide

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b><u>DISTRICT BUILDINGS</u></b>										
Elementary School - Caruso										
Square Feet	138,285	138,285	138,285	138,285	117,805	117,805	117,805	117,805	117,805	117,805
Capacity (Students)	881	881	881	881	881	881	881	881	881	881
Enrollment	691	560	730	730	774	752	874	836	843	871
Middle School - Bolger										
Square Feet	103,910	103,910	103,910	103,910	103,910	103,910	103,910	103,910	103,910	103,910
Capacity (Students)	648	648	648	648	648	648	648	648	648	648
Enrollment	319	431	416	416	370	414	437	430	454	455
High School - Keansburg										
Square Feet	102,560	102,560	102,560	102,560	102,560	102,560	102,560	102,560	102,560	102,560
Capacity (Students)	576	576	576	576	576	576	576	576	576	576
Enrollment	339	369	381	381	364	379	389	396	428	454
Leased - PreK										
Square Feet	99,576	99,576	99,576	99,576	99,576	99,576	99,576	99,576	99,576	99,576
Capacity (Students)	-	-	-	-	-	-	-	-	-	-
Enrollment	-	-	-	-	-	-	-	-	-	-

Number of Schools at June 30, 2019:

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

**Source:** District Facilities Office, District Records

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

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

SCHOOL FACILITIES	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Keansburg High School	\$ 404,549.51	\$ 422,732.89	\$ 490,654.46	\$ 523,184.00	\$ 290,115.00	\$ 433,784.00	\$ 1,197,749.00	\$ 695,986.00	\$ 549,862.00	\$ 321,990.00
Joseph C. Caruso Elementary School	41,052.36	42,897.55	49,790.01	53,091.00	293,934.00	147,125.00	107,299.00	100,284.00	76,736.00	117,002.00
Port Monmouth Road Elementary School	153,296.63	160,186.89	185,924.53	198,251.00	98,397.00	274,037.00	212,081.00	216,733.00	193,067.00	142,872.00
Joseph R. Bolger Middle School	208,285.19	217,647.03	252,616.94	269,365.00	183,277.00	439,493.00	510,446.00	412,860.00	199,185.00	285,303.00
<b>Grand Total</b>	<b>\$ 807,183.70</b>	<b>\$ 843,464.36</b>	<b>\$ 978,985.94</b>	<b>\$ 1,043,891.00</b>	<b>\$ 865,723.00</b>	<b>\$ 1,294,439.00</b>	<b>\$ 2,027,575.00</b>	<b>\$ 1,425,863.00</b>	<b>\$ 1,018,850.00</b>	<b>\$ 867,167.00</b>

Source: District Records

**KEANSBURG SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2019  
UNAUDITED**

	<b>COVERAGE</b>	<b>DEDUCTIBLE</b>
<b>Article I - Property (NJSBAIG)</b>		
Blanket Real & Personal Property	\$ 350,000,000.00	\$ -
Extra Expense	50,000,000.00	-
Blanket Valuable Papers and Records	10,000,000.00	-
Demolition and Increased Cost of Construction	10,000,000.00	-
Loss of Rents	Not Covered	-
Loss of Business Income / Tuition	Not Covered	-
Builders' Risk	Not Covered	-
Fire Department Service Charge	10,000.00	-
Arson Reward	10,000.00	-
Pollutant Cleanup and Removal	250,000.00	-
Fine Arts	Not Covered	-
Sublimits : Flood Zones Prefix A and V	15,000,000.00	-
Accounts Receivable	250,000.00	-
All Other Lfooz Zones	75,000,000.00	-
Earthquake	50,000,000.00	-
Terrorism	1,000,000.00	-
Deductibles: Real and Personal	-	5,000.00
Deductibles: Extra Expense	-	5,000.00
Deductibles: Valuable Papers	-	5,000.00
Flood Deductibles	-	500,000.00
Flood Deductibles	-	500,000.00
Flood Deductibles	-	10,000.00
<b>Article II - Electronic Data Processing</b>		
Blanket Hardware/Software	2,250,000.00	-
Blanket Extra Expense	Included	-
Coverage Extensions: Transit	25,000.00	-
Coverage Extensions: Loss of Income	10,000.00	-
Coverage Extensions: Terrorism	Included in Property	-
Deductible (Per Occurrence)	-	1,000.00
Flood Deductible: Zones A and V (Per Building Content)	-	500,000.00
Flood DeductibleL All Other Flood Zones (Per Member/Per Occurance)	-	10,000.00
<b>Article III - Equipment Breakdown (NJSBAIG)</b>		
Combined Single Limit per Accident for Property Damage and Business Income	100,000,000.00	-
Sublimits: Property Damage	Included	-
Sublimits: Off Premises Property Damage	100,000.00	-
Sublimits: Business Income	Included	-
Sublimits: Extra Expense	10,000,000.00	-
Sublimits: Service Interruption	10,000,000.00	-
Sublimits: Perishable Goods	500,000.00	-
Sublimits: Data Restoration	100,000.00	-
Sublimits: Contingent Business Income	100,000.00	-
Sublimits: Demolition	1,000,000.00	-
Sublimits: Ordinance or Law	1,000,000.00	-
Sublimits: Expediting Expenses	500,000.00	-
Sublimits: Hazardous Substances	500,000.00	-
Sublimits: Newly Acquired Locations (60 Days Notice)	250,000.00	-
Sublimits: Terrorism	Included	-
Deductibles (Per Accident for Property Damage)	-	5,000.00

**KEANSBURG SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2019  
UNAUDITED**

	<b>COVERAGE</b>	<b>DEDUCTIBLE</b>
<b>Article IV-Crime (NJSBAIG)</b>		
Public Employee Dishonesty with Faithful Performance	250,000.00	1,000.00
Theft, Disappearance and Destruction- Loss of Money and Securities On or Off Premises	25,000.00	500.00
Theft, Disappearance and Destruction- Money Orders and Counterfeit Paper Currency	25,000.00	500.00
Forgery or Alteration	250,000.00	1,000.00
Computer Fraud	25,000.00	500.00
Public Official Bond: Board Secretary	257,000.00	1,000.00
<b>Article V - Comprehensive General Liability (NJSBAIG)</b>		
Bodily Injury and Property Damage (Combined Single Limit)	11,000,000.00	-
Bodily Injury from Products and Completed Operations (Annual Aggregate)	11,000,000.00	-
Sexual Abuse (Per Occurrence)	11,000,000.00	-
Sexual Abuse (Annual Pool Aggregate)	17,000.00	-
Personal Injury and Advertising Injury (Per Occurrence)	11,000,000.00	-
Personal Injury and Advertising Injury (Annual Aggregate)	11,000,000.00	-
Employee Benefits Liability (Per Occurrence/Annual Aggregate)	11,000,000.00	-
Employee Benefits Liability Deductible (Each Claim)	-	1,000.00
Premises Medical Payments (Per Account)	10,000.00	-
Premises Medical Payments (Limit Per Person)	5,000.00	-
Terrorism (Per Occurrence/Annual NJSBAIG Aggregate)	10,000,000.00	-
<b>Article VI - Automobile (NJSBAIG)</b>		
Combined Single Limit for Bodily Injury and Property Damage (Per Accident)	11,000,000.00	-
Uninsured/Underinsured Motorists - Private Passenger Auto (Combined Single Limit)	1,000,000.00	-
Uninsured/Underinsured Motorists - All Other Vehicles (Bodily Injury per Person)	15,000.00	-
Uninsured/Underinsured Motorists - All Other Vehicles (Bodily Injury per Accident)	30,000.00	-
Uninsured/Underinsured Motorists - All Other Vehicles (Property Damage per Accident)	5,000.00	-
Personal Injury Protection (Including Pedestrians)	250,000.00	-
Medical Payments (Private Passenger Vehicles)	10,000.00	-
Medical Payments (All Other Vehicles)	5,000.00	-
Terrorism (Per Occurrence/Annual NJSBAIG Aggregate)	1,000,000.00	-
Physical Damage - Comprehensive Deductible	-	1,000.00
Physical Damage - Collision Deductible	-	1,000.00
Hired Car Physical Damage Deductible (\$75,000 Limit)	-	1,000.00
Replacement Cost	-	Not Covered
<b>Errors and Omissions (NJSBAIG)</b>		
Coverage A (Each Policy Period)	11,000,000.00	5,000.00
Coverage B (Each Policy Period)	300,000.00	5,000.00
Coverage B (Each Claim)	100,000.00	5,000.00
<b>Workmen's Compensation (NJSBAIG)</b>		
Estimated Professional and Clerical	19,493,329.00	-
Liability Limits: Bodily Injury by Accident (Each Accident)	2,000,000.00	-
Liability Limits: Bodily Injury by Disease (Each Employee)	2,000,000.00	-
Liability Limits: Bodily Injury by Disease (Aggregate Limit)	2,000,000.00	-

**SINGLE AUDIT SECTION**

Fourth Section

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**EXHIBIT K-1**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Keansburg Public School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Keansburg School District's basic financial statements, and have issued our report thereon dated December 16, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Keansburg School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Keansburg School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies as finding no.'s 2019-001, 2019-002, 2019-003, & 2019-005.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards, and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey as finding no.'s 2019-001, 2019-002, 2019-003, & 2019-005.

### **Purpose of This Report**

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Robert W. Allison  
Certified Public Accountant  
Public School Accountant, No. 897

Freehold, New Jersey  
December 16, 2019



**EXHIBIT K-2**

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

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

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

We have audited the Keansburg School District’s compliance with the types of compliance requirements described in the OMB Compliance Supplement and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the School District’s major federal and state programs for the fiscal year ended June 30, 2019. The Keansburg School District’s major federal and state programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Keansburg School District’s major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); New Jersey OMB’s Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid; and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards, the Uniform Guidance and New Jersey OMB’s Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the School District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the School District’s compliance.

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

In our opinion, the Keansburg School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

Management of the Keansburg School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB's Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned cost items 2019-004 to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB's Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Robert W. Allison  
Certified Public Accountant  
Public School Accountant, No. 897

Freehold, New Jersey  
December 16, 2019

KEANSBURG SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE OR CLUSTER	FEDERAL CFDA NUMBER	FEDERAL IDENTIFICATION NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD	BALANCE JUNE 30, 2018	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	PASSED THROUGH TO SUBRECIPIENTS	ADJUSTMENTS	UNEARNED REVENUE	BALANCE, JUNE 30, 2019 (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR
<b>U.S. Department of Health and Human Services</b>															
Passed Through New Jersey Department of Human Services: Medicaid Cluster: Medical Assistance Program (SEMI)	93.778	1705NSMAP	100-034-7540-211	69,909.67	7/11/8-6/30/19	-	-	69,909.67	(69,909.67)	-	-	-	-	-	-
Total Medicaid Cluster				69,909.67		-	-	69,909.67	(69,909.67)	-	-	-	-	-	-
<b>Total U.S. Department of Health and Human Services</b>				69,909.67		-	-	69,909.67	(69,909.67)	-	-	-	-	-	-
<b>U.S. Department of Agriculture</b>															
Passed Through New Jersey Department of Agriculture: Child Nutrition Cluster: National School Lunch Program School Breakfast Program	10.553	181N304N1099 1717N304N1099	100-010-3350-028 100-010-3350-028	167,588.91 168,735.60	7/11/8-6/30/19 7/11/7-6/30/18	(16,054.17) (16,054.17)	-	134,964.07 16,054.17	(167,588.91) (167,588.91)	-	-	-	-	-	(32,604.84) (32,604.84)
After School Snack Program	10.558	181N304N1099	100-010-3350-028	14,881.68	7/11/8-6/30/19	(552.64)	-	9,987.25	(12,057.50)	-	-	-	-	(2,070.25)	-
National School Lunch Program	10.555	181N304N1099	100-010-3350-028	564,318.60	7/11/8-6/30/19	(41,193.16)	-	455,006.97	(564,318.60)	-	-	-	-	(109,311.63)	-
National School Lunch Program	10.555	1717N304N1099	100-010-3350-028	498,385.55	7/11/7-6/30/18	(41,193.16)	-	411,942.55	(68,457.54)	-	-	-	-	(109,311.63)	-
Food Distribution Program (Noncash Assistance)	10.535	181N304N1099	Unavailable	68,657.54	7/11/8-6/30/19	(44,193.03)	-	584,657.54	(632,776.44)	-	-	-	-	(109,311.63)	-
Total Child Nutrition Cluster				726,215.67		(81,240.55)	-	726,215.67	(812,402.55)	-	-	-	-	(143,986.72)	-
<b>Total U.S. Department of Agriculture</b>				726,215.67		(81,240.55)	-	726,215.67	(812,402.55)	-	-	-	-	(143,986.72)	-
<b>U.S. Department of Education</b>															
Passed Through New Jersey Department of Education: No Child Left Behind (N.C.L.B.): Title I - Part A	84.010	S010A160030 S010A150030	100-034-5064-194 100-034-5064-194	1,218,533.00 1,125,543.00	7/11/8-6/30/19 7/11/7-6/30/18	(85,824.50) (85,824.50)	-	1,235,693.50 85,824.50	(1,248,613.00) (1,248,613.00)	-	-	-	-	-	(12,919.50) (12,919.50)
Title II - Part A, Supporting Effective Instruction	84.367	S567A160029 S567A150029	100-034-5065-290 100-034-5065-290	100,799.00	7/11/8-6/30/19	(2,232.00)	-	87,517.00	(100,799.00)	-	-	-	-	(13,282.00)	-
Title III - English Language Acquisition	84.365	S565A160030	100-034-5064-187	8,635.00	7/11/8-6/30/19	(9,326.16)	-	8,635.00	(8,635.00)	-	-	-	9,326.16	-	-
Title III - English Language Acquisition	84.365	S565A150030	100-034-5064-187	10,655.00	7/11/7-6/30/18	(9,326.16)	-	8,635.00	(8,635.00)	-	-	-	9,326.16	-	-
Title IV	84.424	S569A170031	100-034-5064-189	2,000.00	7/11/8-6/30/19	(2,232.00)	-	897,749.00	(100,799.00)	-	-	-	-	(2,000.00)	-
21st Century Grant:															
21st Century Community Learning Centers	84.287	17E00667	Unavailable	375,000.00	9/11/8-8/30/19	(41,804.02)	18,384.70	281,720.98	(355,153.22)	-	-	-	-	(55,047.54)	-
21st Century Community Learning Centers	84.287	17E00667	Unavailable	300,000.00	9/11/7-8/30/18	(18,384.70)	(18,384.70)	41,802.02	-	-	-	-	-	-	-
21st Century Community Learning Centers	84.287	16E00667	Unavailable	300,000.00	9/11/6-8/30/17	(23,417.23)	-	323,523.00	(355,153.22)	-	-	-	-	(55,047.54)	-
Special Education Cluster:															
L.D.E.A. Part B	84.027	H027A160100	100-034-5065-016	560,329.00	7/11/8-6/30/19	(30,906.00)	-	566,778.00	(560,329.00)	-	-	-	6,449.00	-	-
L.D.E.A. Part B	84.027	H027A150100	100-034-5065-016	608,472.00	7/11/7-6/30/18	(30,906.00)	-	30,906.00	-	-	-	-	-	-	-
L.D.E.A. Preschool	84.173	H173A160114	100-034-5065-020	15,932.00	7/11/8-6/30/19	-	-	15,932.00	(15,932.00)	-	-	-	6,449.00	-	-
Total Special Education Cluster				1,184,733.00		(62,712.00)	-	1,184,733.00	(1,184,733.00)	-	-	-	6,449.00	-	-
<b>Total U.S. Department of Education</b>				2,357,041.66		(2,291,440.22)	-	2,357,041.66	(2,291,440.22)	-	-	-	15,775.16	(83,249.04)	-
<b>Total Expenditures of Federal Awards</b>				\$ 190,853.50		\$ 3,153,166.34		\$ 3,173,773.44	\$ -		\$ -		\$ 15,775.16	\$ (227,235.76)	\$ -

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

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KEANSBURG SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2019

STATE GRANTOR/ PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE JUNE 30, 2018	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	REPAYMENT OF PRIOR YEARS' BALANCES	ADJUSTMENT	BALANCE, JUNE 30, 2019		MEMO		
											UNEARNED REVENUE	(ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
<b>New Jersey Department of Education:</b>															
General Fund:															
State Aid Public:															
Special Education Categorical Aid	495-034-5120-089	\$ 1,023,215.00	7/1/18-6/30/19	-	-	\$ 1,023,215.00	\$ (1,023,215.00)	\$ -	\$ -	-	\$ -	\$ -	\$ -	101,951.11	1,023,215.00
Special Education	495-034-5120-084	535,157.00	7/1/18-6/30/19	-	-	535,157.00	(535,157.00)	-	-	-	-	-	-	53,321.98	535,157.00
Admission Aid	495-034-5120-085	7,672,216.00	7/1/18-6/30/19	-	-	7,672,216.00	(7,672,216.00)	-	-	-	-	-	-	764,444.37	7,672,216.00
Equalization Aid	495-034-5120-078	16,973,265.00	7/1/18-6/30/19	-	-	16,973,265.00	(16,973,265.00)	-	-	-	-	-	-	1,691,182.42	16,973,265.00
Total State Aid Public														2,610,899.88	26,203,853.00
Transportation Aid	495-034-5120-014	334,763.00	7/1/18-6/30/19	-	-	334,763.00	(334,763.00)	-	-	-	-	-	-	33,355.12	334,763.00
Extraordinary Aid	495-034-5120-044	533,707.00	7/1/18-6/30/19	-	-	533,707.00	(533,707.00)	-	-	-	-	-	-	-	533,707.00
Administrative Aid	495-034-5120-044	219,276.00	7/1/17-6/30/18	(219,276.00)	-	219,276.00	-	-	-	-	(333,707.00)	-	-	-	-
Financial Aid	495-034-5120-044	6,505.29	7/1/17-6/30/18	(6,505.29)	-	6,505.29	-	-	-	-	-	-	-	-	-
Retirement Aid	495-034-5094-003	1,258,414.43	7/1/18-6/30/19	-	-	1,197,390.77	(1,258,414.43)	-	-	-	(61,023.66)	-	-	-	1,258,414.43
TPAF - Post Retirement															
Medical (Noncash Assistance)	495-034-5094-001	1,471,945.00	7/1/18-6/30/19	-	-	1,471,945.00	(1,471,945.00)	-	-	-	-	-	-	-	1,471,945.00
TPAF - Pension															
Contributions (Noncash Assistance)	495-034-5094-002	3,245,040.00	7/1/18-6/30/19	-	-	3,245,040.00	(3,245,040.00)	-	-	-	-	-	-	-	3,245,040.00
TPAF - Long-Term Disability															
Insurance (Noncash Assistance)	495-034-5094-004	3,272.00	7/1/18-6/30/19	-	-	3,272.00	(3,272.00)	-	-	-	-	-	-	-	3,272.00
Total General Fund				(225,781.29)	-	32,882,045.66	(32,850,994.43)	-	-	-	(394,730.66)	-	-	2,644,255.00	32,850,994.43
Special Revenue Fund:															
NY State Child Care and Families:															
Family Friendly Center	FFCE24C	903,558.00	7/1/18-6/30/19	-	215,160.00	903,558.00	(41,510.41)	-	-	3,903.00	-	-	742,666.59	-	41,510.41
Family Friendly Center	FFCE24C	66,970.00	7/1/17-6/30/18	215,160.00	(215,160.00)	-	-	-	-	-	-	-	-	-	-
School Based Youth and Health Services	FFCE24E	250,801.64	7/1/18-6/30/19	(20,857.65)	-	205,319.77	(250,801.64)	-	-	-	(45,481.87)	-	(45,481.87)	-	250,801.64
School Based Youth and Health Services	FFCE24E	263,976.00	7/1/17-6/30/18	(20,857.65)	-	205,319.77	-	-	-	-	-	-	-	-	-
Safety Grant	J92508	7,855.63	7/1/18-6/30/19	(8,003.00)	-	8,003.00	(7,855.63)	-	-	-	(5,931.48)	-	(5,931.48)	-	7,855.63
Safety Grant	J92508	4,727.00	7/1/16-6/30/17	(8,003.00)	-	8,003.00	-	-	-	-	-	-	-	-	-
Preschool Education Aid	495-034-5120-086	2,879,878.00	7/1/18-6/30/19	-	4,908.00	2,879,878.00	(3,879,877.75)	-	-	-	-	-	4,908.25	282,948.00	2,879,877.75
Preschool Education Aid	495-034-5120-086	2,800,160.00	7/1/17-6/30/18	(4,908.00)	(4,908.00)	-	-	-	-	-	-	-	-	-	-
Total Special Revenue Fund				(2,436.65)	-	3,296,340.57	(3,180,045.43)	-	-	3,903.00	(51,413.35)	-	791,748.4	237,466.13	3,180,045.43
Enterprise Fund:															
National School Lunch Program	100-010-3350-023	11,365.23	7/1/18-6/30/19	-	-	9,163.81	(11,365.23)	-	-	-	(2,201.42)	-	-	-	11,365.23
National School Lunch Program	100-010-3350-023	10,789.12	7/1/17-6/30/18	(892.07)	-	892.07	-	-	-	-	-	-	-	-	-
Total Enterprise Fund				(892.07)	-	10,055.88	(11,365.23)	-	-	-	(2,201.42)	-	-	-	11,365.23
Total State Financial Assistance				\$ (229,110.01)	\$ -	\$ 35,898,441.51	\$ (35,642,405.09)	\$ -	\$ -	\$ 3,903.00	\$ (448,345.43)	\$ -	\$ 791,748.4	\$ 2,881,721.13	\$ 36,042,405.09
State Financial Assistance Programs not Subject to Calculation for Major Program Determination:															
TPAF - Post Retirement	495-034-5094-001	\$ 1,471,945.00	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-	-
Medical (Noncash Assistance)															
TPAF - Pension															
Contributions (Noncash Assistance)	495-034-5094-002	3,245,040.00	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-	-
TPAF - Long-Term Disability															
Insurance (Noncash Assistance)	495-034-5094-004	3,272.00	7/1/18-6/30/19	-	-	-	-	-	-	-	-	-	-	-	-
Total State Financial Assistance Subject to Calculation for Major Program Determination															
															\$ (31,322,188.09)

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

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**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2019**

**Note 1. Basis of Presentation**

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

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

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

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

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the School District for the year ended June 30, 2018. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2019.

**KEANSBURG SCHOOL DISTRICT**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2019 (continued)**

**Note 3. Relationship to Basic Financial Statements**

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

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$35,462.00 for the general fund and \$(2,617.90) for the special revenue fund. See Exhibit C-3 Note A of the basic financial statements, for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance expenditures reported in the School District's basic financial statements on a GAAP basis are presented as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 69,909.67	\$ 32,886,456.43	\$ 32,956,366.10
Special Revenue Fund	2,291,461.22	3,177,427.53	5,468,888.75
Food Service Fund	812,402.55	11,365.23	823,767.78
Total Awards & Financial Assistance	\$ 3,173,773.44	\$ 36,075,249.19	\$ 39,249,022.63

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

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

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

The Keansburg School District had no loan balances outstanding at June 30, 2019.

**KEANSBURG SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

**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>          </u> Yes	<u>      X      </u> No
2) Significant deficiency(ies) identified?	<u>      X      </u> Yes	<u>                  </u> none reported
Noncompliance material to financial statements noted?	<u>          </u> Yes	<u>      X      </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>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>181NJ304N1099</u>	<u>100-010-3350-028</u>	<u>School Breakfast Program</u>
<u>181NJ304N1099</u>	<u>100-010-3350-028</u>	<u>After School Snack Program</u>
<u>181NJ304N1099</u>	<u>100-010-3350-028</u>	<u>National School Lunch Program</u>
<u>181NJ304N1099</u>	<u>Unavailable</u>	<u>Food Distribution Program (Noncash Assistance)</u>

Dollar threshold used to determine Type A programs	\$	<u>750,000.00</u>
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Auditee qualified as low-risk auditee?	<u>      X      </u> Yes	<u>                  </u> No
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**KEANSBURG SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

**Section I - Summary of Auditor's Results (Continued)**

**State Financial Assistance**

Dollar threshold used to determine Type A programs	\$	750,000.00
Auditee qualified as low-risk auditee?	<u>  X  </u> yes	<u>      </u> no
Internal control over major programs:		
1) Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> no
2) Significant deficiency(ies) identified?	<u>  X  </u> yes	<u>      </u> none reported
Type of auditor's report issued on compliance for major programs		Unmodified

Identification of major programs:

<b><u>State Grant/Project Number(s)</u></b>	<b><u>Name of State Program</u></b>
495-034-5120-089	State Aid Public
495-034-5120-078	Special Education Categorical Aid
495-034-5120-084	Equalization Aid
495-034-5120-085	Security Aid
	Adjustment Aid

**KEANSBURG SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

**Section II - Financial Statement Findings**

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

**Finding 2019-001**

Criteria or Specific Requirement:

(N.J.A.C. 6A:23A-16.12) states that "All receipts and disbursements should have proper supporting documentation."

Condition:

During our test of receipts & disbursements for Student Activity Funds it was noted there was a lack of proper supporting documentation.

Context:

Lack of proper documentation for receipts and disbursements related to student activities.

Cause:

The district did not ensure all receipts and disbursements had proper documentation.

Effect or Potential Effect:

Not attaching proper documentation to student activity receipts and disbursements.

Recommendation:

That all receipts and disbursements have proper supporting documentation.

View of Responsible Officials & Planned Corrective Actions:

The School District agrees with the finding and will address in the corrective action plan.

**Finding 2019-002**

Criteria or Specific Requirement:

The district's bank reconciliations did not accurately reflect the activity and were not filed timely.

Condition:

During our testing it was noted the bank reconciliations were not accurately recorded and not filed timely.

Context:

Inaccurate and untimely bank reconciliations.

Cause:

The district did not ensure accurate or timely recording of bank reconciliations.

Effect or Potential Effect:

Not correctly or timely filing bank reconciliations.

Recommendation:

That all bank reconciliations be completed accurately and timely.

View of Responsible Officials & Planned Corrective Actions:

The School District agrees with the finding and will address in the corrective action plan.

**Finding 2019-003**

Criteria or Specific Requirement:

The food service fund had a continuous deficit in Net Position.

Condition:

During our analysis of the financial statements we noted a continuous deficit in Food Service Fund Net Position.

Context:

Lack of oversight over the food service fund.

Cause:

The district did not routinely review the operations of the food service fund.

Effect or Potential Effect:

Not monitoring the food service account activity.

Recommendation:

That the district make strides to generate a surplus in the food service fund.

View of Responsible Officials & Planned Corrective Actions:

The School District agrees with the finding and will address in the corrective action plan.

**Finding 2019-005**

Criteria or Specific Requirement:

The payroll agency fund had a deficit in Cash.

Condition:

During our analysis of the financial statements we noted a deficit in payroll agency Cash.

Context:

Lack of oversight over the payroll agency fund.

Cause:

The district did not routinely review the operations of the payroll agency fund.

Effect or Potential Effect:

Not monitoring the payroll agency account activity.

Recommendation:

That the District reconcile the Payroll Agency Fund down to a \$0 balance.

View of Responsible Officials & Planned Corrective Actions:

The School District agrees with the finding and will address in the corrective action plan.

**KEANSBURG SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

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

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

**FEDERAL AWARDS**

None.

**STATE FINANCIAL ASSISTANCE**

**Finding 2019-004**

Information on the state programs:

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

Criteria or Specific Requirement:

State of New Jersey Grant compliance Supplement-State Aid Public.

Condition:

The monthly and year to date 10% transfer report were not submitted to the Executive County Superintendent. Certain transfers which exceeded the maximum allowed were not submitted to the County of approval.

Context:

Monthly transfer reports were not submitted to the Executive County Superintendent. Transfers were made to the Capital Outlay Account exceeding 10%. These transfers require approval of the Executive County Superintendent.

Cause:

Unknown

Effect or Potential Effect:

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

Recommendation:

The monthly and year to date 10% transfer reports be prepared and remitted to the Executive County

View of Responsible Officials & Planned Corrective Actions:

The School District agrees with the finding and will address in the corrective action plan.

**KEANSBURG SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT  
YEAR ENDED JUNE 30, 2019**

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

Financial Statement Findings

No Prior Year Findings.

Federal Awards

No Prior Year Findings.

State Financial Assistance

No Prior Year Findings.