

BUDGETARY COMPARISON SCHEDULES

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues from Local Sources:					
Local Tax Levy	\$ 46,076,512		\$ 46,076,512	\$ 46,076,512	
Tuition From Individuals	75,000		75,000		\$ (75,000)
Tuition From Other LEAs Within the State	419,507		419,507	422,122	2,615
Rents and Royalties				6,000	6,000
Unrestricted Miscellaneous Revenues	103,000		103,000	603,096	500,096
Total Revenues from Local Sources	<u>46,674,019</u>		<u>46,674,019</u>	<u>47,107,730</u>	<u>433,711</u>
Revenues from State Sources:					
Categorical Transportation Aid	636,026		636,026	636,026	
Extraordinary Aid	616,933		616,933	442,960	(173,973)
Categorical Special Education Aid	2,137,733		2,137,733	2,137,733	
Equalization Aid	3,554,702		3,554,702	3,554,702	
Categorical Security Aid	303,337		303,337	303,337	
Non Public Transportation Aid				63,024	63,024
Stabilization Aid	247,586		247,586	1,254,846	1,007,260
Securing Our Children's Future Bond Act				92,848	92,848
TPAF Post Retirement Contributions (Non-Budgeted)				2,265,776	2,265,776
TPAF Pension Contributions (Non-Budgeted)				8,507,009	8,507,009
TPAF Non-Contributory Insurance (Non-Budgeted)				118,025	118,025
TPAF Long-Term Disability Insurance (Non-Budgeted)				2,883	2,883
Reimbursed TPAF Social Security Contributions				1,748,890	1,748,890
Total Revenues from State Sources	<u>7,496,317</u>		<u>7,496,317</u>	<u>21,128,059</u>	<u>13,631,742</u>

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues from Federal Sources:					
Medicaid Reimbursement	\$ 48,010		\$ 48,010	\$ 65,406	\$ 17,396
Total Revenues from Federal Sources	48,010		48,010	65,406	17,396
TOTAL REVENUE	54,218,346		54,218,346	68,301,195	14,082,849
GENERAL CURRENT EXPENSE					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	688,836	\$ (50,560)	638,276	598,976	39,300
Grades 1-5 - Salaries of Teachers	4,190,920	23,620	4,214,540	4,214,540	
Grades 6-8 - Salaries of Teachers	3,334,685	71,360	3,406,045	3,392,563	13,482
Grades 9-12 - Salaries of Teachers	6,008,754	(65,302)	5,943,452	5,863,886	79,566
Regular Programs - Home Instruction:					
Salaries of Teachers	56,000	21,463	77,463	77,463	
Purchased Professional-Educational Services	30,000		30,000	20,325	9,675
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	32,118	1,114	33,232	33,232	
Purchased Professional-Educational Services	282,631	(5,645)	276,986	270,516	6,470
Other Purchased Services (400-500 series)	393,820	34,063	427,883	377,192	50,691
General Supplies	361,977	5,300	367,277	278,211	89,066
Textbooks	454,256	(8,338)	445,918	304,903	141,015
Other Objects	2,185	245	2,430	1,425	1,005
Total Regular Programs - Instruction	15,836,182	27,320	15,863,502	15,433,232	430,270

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Special Education - Instruction: Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 431,687	\$ (23,767)	\$ 407,920	\$ 401,290	\$ 6,630
Other Salaries for Instruction	459,338	(21,003)	438,335	423,569	14,766
General Supplies	4,725	1,456	6,181	6,123	58
Total Learning and/or Language Disabilities	895,750	(43,314)	852,436	830,982	21,454
Behavioral Disabilities:					
Salaries of Teachers	466,298	35,646	501,944	467,141	34,803
Other Salaries for Instruction	342,774	(130,161)	212,613	204,847	7,766
General Supplies	1,688		1,688	1,619	69
Total Behavioral Disabilities	810,760	(94,515)	716,245	673,607	42,638
Multiple Disabilities:					
Salaries of Teachers	63,210	163,174	226,384	226,384	
Other Salaries for Instruction	19,112	(6,756)	12,356	12,356	
General Supplies	5,067		5,067	2,206	2,861
Other Objects	3,824		3,824	2,823	1,001
Total Multiple Disabilities	91,213	156,418	247,631	243,769	3,862
Resource Room/Resource Center:					
Salaries of Teachers	1,950,526	(135,069)	1,815,457	1,798,359	17,098
Other Salaries for Instruction	267,763	45,637	313,400	313,321	79
General Supplies	4,500	(1,664)	2,836	768	2,068
Textbooks	1,005		1,005		1,005
Total Resource Room/Resource Center	2,223,794	(91,096)	2,132,698	2,112,448	20,250

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Autism:					
Salaries of Teachers	\$ 361,765	\$ (80,237)	\$ 281,528	\$ 281,046	\$ 482
Other Salaries for Instruction	357,440	85,162	442,602	440,375	2,227
General Supplies	4,000	4,364	8,364	8,103	261
Total Autism	<u>723,205</u>	<u>9,289</u>	<u>732,494</u>	<u>729,524</u>	<u>2,970</u>
Preschool Disabilities - Part-Time:					
Salaries of Teachers	179,140	(179,140)			
Other Salaries for Instruction	118,695	(117,356)	1,339	1,339	
Purchased Professional-Educational Services	100	(100)			
General Supplies	3,375	(3,375)			
Total Preschool Disabilities - Part-Time	<u>301,310</u>	<u>(299,971)</u>	<u>1,339</u>	<u>1,339</u>	
Preschool Disabilities - Full-Time:					
Salaries of Teachers	188,148	93,121	281,269	148,996	132,273
Other Salaries for Instruction		108,927	108,927	101,726	7,201
Purchased Professional-Educational Services	2,250	100	100	3,604	100
General Supplies	190,398	3,375	5,625	2,021	2,021
Total Preschool Disabilities - Full-Time	<u>370,996</u>	<u>205,523</u>	<u>395,921</u>	<u>254,326</u>	<u>141,595</u>
Home Instruction:					
Purchased Professional-Educational Services	20,000	2,365	22,365	22,365	
Total Home Instruction	<u>20,000</u>	<u>2,365</u>	<u>22,365</u>	<u>22,365</u>	
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>5,256,430</u>	<u>(155,301)</u>	<u>5,101,129</u>	<u>4,868,360</u>	<u>232,769</u>

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	\$ 831,471	\$ (105,591)	\$ 725,880	\$ 699,820	\$ 26,060
Total Basic Skills/Remedial - Instruction	<u>831,471</u>	<u>(105,591)</u>	<u>725,880</u>	<u>699,820</u>	<u>26,060</u>
Bilingual Education - Instruction:					
Salaries of Teachers	213,788	97,053	310,841	310,841	
Purchased Professional-Educational Services	13,604	(562)	13,042	9,973	3,069
Other Purchased Services (400-500 series)	1,200		1,200	844	356
General Supplies	16,535	(900)	15,635	5,737	9,898
Textbooks	10,000		10,000	5,847	4,153
Total Bilingual Education - Instruction	<u>255,127</u>	<u>95,591</u>	<u>350,718</u>	<u>333,242</u>	<u>17,476</u>
School-Spon. Cocurricular & Extracurricular Actvts. - Inst.:					
Salaries	153,241	24,457	177,698	144,774	32,924
Purchased Services (300-500 series)	11,000		11,000	2,859	8,141
Supplies and Materials	16,750	1,512	18,262	4,882	13,380
Other Objects	20,050	(9,100)	10,950	7,274	3,676
Total School-Spon. Cocurricular & Extracurricular Actvts. - Inst.	<u>201,041</u>	<u>16,869</u>	<u>217,910</u>	<u>159,789</u>	<u>58,121</u>
School-Sponsored Athletics - Instruction:					
Salaries	405,280	4,000	409,280	339,676	69,604
Purchased Services (300-500 series)	150,524	6,001	156,525	120,470	36,055
Supplies and Materials	62,035	47	62,082	57,091	4,991
Other Objects	42,800	(4,004)	38,796	31,219	7,577
Total School-Sponsored Athletics - Instruction	<u>660,639</u>	<u>6,044</u>	<u>666,683</u>	<u>548,456</u>	<u>118,227</u>
TOTAL INSTRUCTION	<u>23,040,890</u>	<u>(115,068)</u>	<u>22,925,822</u>	<u>22,042,899</u>	<u>882,923</u>

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State-Special	\$ 574,250	\$ (246,386)	\$ 327,864	\$ 260,257	\$ 67,607
Tuition to County Voc. School Dist.-Regular	1,086,609	(115,068)	971,541	971,541	
Tuition to County Voc. School Dist.-Special	24,862	(24,862)			
Tuition to Priv. Sch. for the Handicap. W/I State	1,423,344	5,859	1,429,203	1,321,546	107,657
Tuition - State Facilities	40,270		40,270	40,270	
Total Undistributed Expenditures - Instruction	3,149,335	(380,457)	2,768,878	2,593,614	175,264
Undistributed Expenditures - Health Services:					
Salaries	537,110	893	538,003	504,486	33,517
Purchased Professional and Technical Services	29,800		29,800	26,130	3,670
Other Purchased Services (400-500 series)	3,075		3,075	1,137	1,938
Supplies and Materials	25,360		25,360	12,599	12,761
Total Undist. Expenditures - Health Services	595,345	893	596,238	544,352	51,886
Undist. Expend. - Speech, OT, PT, Related Svcs:					
Salaries	715,154	(122,338)	592,816	586,131	6,685
Purchased Professional - Educational Services	30,850	(16,601)	14,249	14,249	
Supplies and Materials	2,256		2,256	1,936	320
Total Undist. Expend. - Speech, OT, PT, Related Svcs	748,260	(138,939)	609,321	602,316	7,005
Undist.Expend.-Other Supp.Serv.Students-Extra.Serv.:					
Salaries	991,699	29,184	1,020,883	1,019,919	964
Purchased Professional - Educational Services	109,241	(13,533)	95,708	41,723	53,985
Supplies and Materials	2,350		2,350	1,586	764
Total Undist. Expend. - Other Supp. Svcs. Students - Extra. Serv.	1,103,290	15,651	1,118,941	1,063,228	55,713

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance:					
Salaries of Other Professional Staff	\$ 1,034,169	\$ 38	\$ 1,034,207	\$ 929,849	\$ 104,358
Salaries of Secretarial and Clerical Assistants	156,940	1,306	158,246	158,246	
Purchased Professional - Educational Services	1,572	2,775	4,347	3,808	539
Other Purchased Prof. and Tech. Services	19,040		19,040	10,570	8,470
Other Purchased Services (400-500 series)	27,050	1,370	28,420	27,465	955
Supplies and Materials	20,879	(3,775)	17,104	15,023	2,081
Other Objects	445		445	254	191
Total Undist Expend. - Guidance	1,260,095	1,714	1,261,809	1,145,215	116,594
Undist. Expend. - Child Study Team:					
Salaries of Other Professional Staff	1,001,378	133,409	1,134,787	1,122,135	12,652
Salaries of Secretarial and Clerical Assistants	115,702	3,100	118,802	118,802	
Purchased Professional - Educational Services	21,793	(445)	21,348	6,620	14,728
Other Purchased Prof. and Tech. Services	30,000	(1,789)	28,211	10,550	17,661
Other Purchased Services (400-500 series)	3,175	2,163	5,338	4,492	846
Supplies and Materials	15,000	(156)	14,844	11,878	2,966
Other Objects	1,200	749	1,949	1,499	450
Total Undist Expend. - Child Study Team	1,188,248	137,031	1,325,279	1,275,976	49,303

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend.-Improv. of Inst. Serv.:					
Salaries of Supervisors of Instruction	\$ 300,998		\$ 300,998	\$ 300,998	
Salaries of Other Professional Staff	657,191	\$ 3,385	660,576	650,042	\$ 10,534
Purchased Professional - Educational Services	491	507	998	767	231
Other Purchased Services (400-500 series)	16,155	245	16,400	14,596	1,804
Supplies and Materials	2,100		2,100	571	1,529
Other Objects	10,703	(50)	10,653	9,624	1,029
Total Undist. Expend.-Improv. of Inst. Serv.	<u>987,638</u>	<u>4,087</u>	<u>991,725</u>	<u>976,598</u>	<u>15,127</u>
Undist. Expend.-Edu. Media Serv./Sch. Library:					
Salaries	219,243	369	219,612	209,382	10,230
Salaries of Technology Coordinators	293,385		293,385	291,459	1,926
Supplies and Materials	16,676		16,676	14,402	2,274
Total Undist Expend-Edu. Media Serv./Sch. Library	<u>529,304</u>	<u>369</u>	<u>529,673</u>	<u>515,243</u>	<u>14,430</u>
Undist.Expend.-Instructional Staff Training Services:					
Other Purchased Services (400-500 series)	24,600	(994)	23,606	11,979	11,627
Total Undist.Expend.-Instructional Staff Training Services	<u>24,600</u>	<u>(994)</u>	<u>23,606</u>	<u>11,979</u>	<u>11,627</u>

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend.-Support Serv.-Gen. Admin.:					
Salaries	\$ 556,376	\$	\$ 556,376	\$ 554,712	\$ 1,664
Legal Services	195,000	(22,585)	172,415	76,003	96,412
Audit Fees	41,000	5,000	46,000	46,000	
Architectural/Engineering Services	108,095		108,095	57,674	50,421
Other Purchased Professional Services	7,300	12,805	20,105	18,619	1,486
Purchased Technical Services	14,197	852	15,049	12,453	2,596
Communications / Telephone	65,500	8,940	74,440	73,146	1,294
BOE Other Purchased Services	5,950	112	6,062	5,336	726
Other Purch. Serv. (400-500 series other than 530 & 585)	119,602	(52,654)	66,948	59,248	7,700
General Supplies	4,750	(1,475)	3,275	2,589	686
BOE In-house training/ Meeting Supplies	1,000		1,000	721	279
Miscellaneous Expenditures	32,160	17,850	50,010	49,194	816
Total Undist. Expend.-Support Serv.-Gen. Admin.	<u>1,150,930</u>	<u>(31,155)</u>	<u>1,119,775</u>	<u>955,695</u>	<u>164,080</u>
Undist. Expend.-Support Serv.-School Admin.:					
Salaries of Principals/Assistant Principals/Prog Director	1,415,250	(70,512)	1,344,738	1,230,464	114,274
Salaries of Secretarial and Clerical Assistants	735,933	(41,195)	694,738	654,236	40,502
Unused Vacation Payment to Terminated/Retired Staff		5,723	5,723	5,723	
Purchased Professional and Technical Services	50,334	1,020	51,354	42,586	8,768
Other Purchased Services (400-500 series)	48,634	736	49,370	45,973	3,397
Supplies and Materials	17,850	3,983	21,833	15,754	6,079
Other Objects	11,285	242	11,527	10,990	537
Total Undist. Expend.-Support Serv.-School Adm.	<u>2,279,286</u>	<u>(100,003)</u>	<u>2,179,283</u>	<u>2,005,726</u>	<u>173,557</u>

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Central Services:					
Salaries	\$ 774,771		\$ 774,771	\$ 770,940	\$ 3,831
Purchased Professional Services	65,100	(15,000)	50,100	32,100	18,000
Purchased Technical Services	54,863	436	55,299	54,642	657
Miscellaneous Purchased Services (400-500 series other than 594)	8,050	52,412	60,462	56,056	4,406
Supplies and Materials	4,458	1,456	5,914	2,229	3,685
Interest on Lease Purchase Agreements	80,887	305	81,192	81,192	
Other Objects	1,600	415	2,015	2,014	1
Total Undist. Expend. - Central Services	<u>989,729</u>	<u>40,024</u>	<u>1,029,753</u>	<u>999,173</u>	<u>30,580</u>
Undist. Expend. - Admin. Info. Technology:					
Salaries	358,320	4,321	362,641	357,899	4,742
Other Purchased Services (400-500 series)	4,500	(515)	3,985	3,139	846
Supplies and Materials	1,500		1,500	152	1,348
Total Undist. Expend. - Admin. Info. Technology	<u>364,320</u>	<u>3,806</u>	<u>368,126</u>	<u>361,190</u>	<u>6,936</u>
Undist. Expend.-Required Maintenance for School Facilities:					
Salaries	591,578	(10,402)	581,176	579,818	1,358
Unused Vacation Payment to Terminated/Retired Staff		2,427	2,427	2,427	
Cleaning, Repair, and Maintenance Services	529,248	26,901	556,149	553,632	2,517
Lead Testing of Drinking Water	1,790	210	2,000		2,000
General Supplies	225,150	78,283	303,433	293,106	10,327
Total Undist. Expend.- Required Maint. for School Facilities	<u>1,347,766</u>	<u>97,419</u>	<u>1,445,185</u>	<u>1,428,983</u>	<u>16,202</u>

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend.-Custodial Services:					
Salaries	\$ 1,717,189	\$ (68,027)	\$ 1,649,162	\$ 1,649,162	
Cleaning, Repair, and Maintenance Services	59,962	(17,839)	42,123	36,769	\$ 5,354
Rental of Land & Bldg. Oth. than Lease Pur. Agrmt.	110,000		110,000	110,000	
Other Purchased Property Services	21,000	(3,500)	17,500	16,290	1,210
Insurance	415,300	1,808	417,108	417,108	
Miscellaneous Purchased Services	6,750	(1,980)	4,770	4,270	500
General Supplies	221,000	(3,890)	217,110	210,285	6,825
Energy (Natural Gas)	545,000	(26,623)	518,377	510,127	8,250
Energy (Electricity)	555,690	849	556,539	488,729	67,810
Energy (Oil)	15,200	5,518	20,718	20,648	70
Energy (Gasoline)	19,700		19,700	18,258	1,442
Other Objects	525		525	125	400
Total Undist. Expend.-Custodial Services	<u>3,687,316</u>	<u>(113,684)</u>	<u>3,573,632</u>	<u>3,481,771</u>	<u>91,861</u>
Care and Upkeep of Grounds:					
Salaries	276,162	26,774	302,936	302,936	
Cleaning, Repair, and Maintenance Services	409,650	40,979	450,629	57,051	393,578
General Supplies	55,000	5,182	60,182	50,652	9,530
Total Care And Upkeep Of Grounds	<u>740,812</u>	<u>72,935</u>	<u>813,747</u>	<u>410,639</u>	<u>403,108</u>

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security:					
Salaries	\$ 242,439	\$ (7,321)	\$ 235,118	\$ 229,649	\$ 5,469
Cleaning, Repair, and Maintenance Services	8,445		8,445	6,515	1,930
General Supplies	52,075	(44,350)	7,725	6,385	1,340
Total Security	302,959	(51,671)	251,288	242,549	8,739
Total Undist. Expend.-oper. And Maint. Of Plant Serv.	6,078,853	4,999	6,083,852	5,563,942	519,910
Undist. Expend.-Student Transportation Serv.:					
Salaries of Non-Instructional Aides	119,662	30,751	150,413	140,696	9,717
Sal. for Pupil Trans. (Bet. Home and Sch.)-Reg.	1,222,398	47,882	1,270,280	1,244,248	26,032
Sal. for Pupil Trans. (Oth. than Bet. Home & Sch)	94,312	(77,318)	16,994	8,856	8,138
Other Purchased Professional and Technical Services	23,340	(5,238)	18,102	11,893	6,209
Cleaning, Repair, and Maint. Services	19,290	(4,400)	14,890	9,307	5,583
Lease Purchase Payments - School Buses	131,345	(3,823)	127,522	127,522	
Contract. Serv. - Aid in Lieu of Payments-Nonpublic Studts	122,000	102,736	224,736	221,579	3,157
Contr Serv.-Aid in Lieu of Payments-Charter Sch Stud.	2,000	1,066	3,066	3,066	
Contr Serv.-Aid in Lieu of Payments-Choice Stud.	6,000	3,198	9,198	9,198	
Contract. Serv.(Bet. Home & Sch.)-Vendors	606,812	(606,812)			
Contract. Serv.(Oth. than Bet. Home & Sch.)-Vend.	32,394	21,000	53,394	36,977	16,417
Contract. Serv.(Spl. Ed. Students)-Joint Agrmnts		2,561	2,561	2,561	
Contract. Serv.(Reg. Students)-ESCs & CTSA	482,500	791,212	1,273,712	1,208,048	65,664
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	1,100,000	(131,587)	968,413	648,679	319,734
Misc. Purchased Serv. - Transportation	30,258	3,250	33,508	32,823	685
General Supplies	124,500	73,000	197,500	174,162	23,338
Transportation Supplies	88,342	38,413	126,755	118,124	8,631
Other Objects	3,050	3,500	6,550	5,650	900
Total Undist. Expend.-Student Trans. Serv.	4,208,203	289,391	4,497,594	4,003,389	494,205

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
ALLOCATED BENEFITS					
Regular Programs - Instruction:					
Unused Sick Payment to Terminated/Retired Staff	\$ 105,518	\$ (4,433)	\$ 101,085	\$ 99,665	\$ 1,420
Total Regular Programs - Instruction	<u>105,518</u>	<u>(4,433)</u>	<u>101,085</u>	<u>99,665</u>	<u>1,420</u>
Special Programs - Instruction:					
Unused Sick Payment to Terminated/Retired Staff	17,512	4,433	21,945	21,146	799
Total Special Programs - Instruction	<u>17,512</u>	<u>4,433</u>	<u>21,945</u>	<u>21,146</u>	<u>799</u>
Health Services:					
Unused Sick Payment to Terminated/Retired Staff	15,968		15,968	15,968	
Total Health Services	<u>15,968</u>		<u>15,968</u>	<u>15,968</u>	
Other Support Services - Speech, OT, PT & Related Svcs:					
Unused Sick Payment to Terminated/Retired Staff	7,634		7,634	7,634	
Total Other Supp Serv - Speech, OT, PT & Related Svcs	<u>7,634</u>		<u>7,634</u>	<u>7,634</u>	
Other Support Services - Students - Extraordinary Services:					
Unused Sick Payment to Terminated/Retired Staff	1,210		1,210	1,210	
Total Other Supp Serv - Students - Extraordinary Serv	<u>1,210</u>		<u>1,210</u>	<u>1,210</u>	
Other Support Services - Guidance:					
Unused Sick Payment to Terminated/Retired Staff	14,033		14,033	14,033	
Total Other Supp Serv - Guidance	<u>14,033</u>		<u>14,033</u>	<u>14,033</u>	

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other Support Services - Child Study Team:					
Unused Sick Payment to Terminated/Retired Staff	\$ 37,012		\$ 37,012	\$ 36,776	\$ 236
Total Other Supp Serv - Child Study Team	<u>37,012</u>		<u>37,012</u>	<u>36,776</u>	<u>236</u>
Educational Media Services - School Library:					
Unused Sick Payment to Terminated/Retired Staff	9,955		9,955	9,759	196
Total Educational Media Services - School Library	<u>9,955</u>		<u>9,955</u>	<u>9,759</u>	<u>196</u>
Support Services - School Administration:					
Unused Sick Payment to Terminated/Retired Staff	9,721		9,721	9,721	
Total Support Services - School Administration	<u>9,721</u>		<u>9,721</u>	<u>9,721</u>	
Support Services - Central Services:					
Unused Sick Payment to Terminated/Retired Staff		\$ 15,000	15,000	15,000	
Total Support Services - Central Services		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	
Required Maintenance for School Facilities:					
Unused Sick Payment to Terminated/Retired Staff	3,313		3,313	3,052	261
Total Required Maintenance For School Facilities	<u>3,313</u>		<u>3,313</u>	<u>3,052</u>	<u>261</u>
Custodial Services:					
Unused Sick Payment to Terminated/Retired Staff	1,751		1,751	1,751	
Total Custodial Services	<u>1,751</u>		<u>1,751</u>	<u>1,751</u>	

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Unused Sick Payment to Terminated/Retired Staff	\$ 1,752		\$ 1,752	\$ 1,752	
Total Student Transportation Services	1,752		1,752	1,752	
TOTAL ALLOCATED BENEFITS	225,379	\$ 15,000	240,379	237,467	\$ 2,912
UNALLOCATED BENEFITS					
Social Security Contributions	1,083,502	76,354	1,159,856	1,111,217	48,639
Other Retirement Contributions - PERS	1,098,931	35,067	1,133,998	1,133,592	406
Workers Compensation	307,371	(40,011)	267,360	236,180	31,180
Health Benefits	6,586,495	75,030	6,661,525	6,630,306	31,219
Tuition Reimbursement	132,500	(31,479)	101,021	97,412	3,609
Other Employee Benefits	299,114	91,549	390,663	385,575	5,088
TOTAL UNALLOCATED BENEFITS	9,507,913	206,510	9,714,423	9,594,282	120,141
ON-BEHALF CONTRIBUTIONS (NON-BUDGETED)					
TPAF Post Retirement Contributions (Non-Budgeted)				2,265,776	(2,265,776)
TPAF Pension Contributions (Non-Budgeted)				8,507,009	(8,507,009)
TPAF Non-Contributory Insurance (Non-Budgeted)				118,025	(118,025)
TPAF Long-Term Disability Insurance (Non-Budgeted)				2,883	(2,883)
Reimbursed TPAF Social Security Contributions				1,748,890	(1,748,890)
TOTAL ON-BEHALF CONTRIBUTIONS (NON-BUDGETED)				12,642,583	(12,642,583)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	9,733,292	221,510	9,954,802	22,474,332	(12,519,530)

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 34,390,728	\$ 67,927	\$ 34,458,655	\$ 45,091,968	\$ (10,633,313)
TOTAL GENERAL CURRENT EXPENSE	57,431,618	(47,141)	57,384,477	67,134,867	(9,750,390)
CAPITAL OUTLAY					
Special Education - Instruction:					
Multiple Disabilities		6,911	6,911	6,911	
Undistributed:					
Undist. Expend. - Required Maint for School Fac.	313,880	24,225	338,105	338,105	
Undist. Expend. - Care and Upkeep of Grounds		19,837	19,837	19,837	
Undist. Expend.-Student Trans.- Non-Inst. Equip.	216,141	9,463	225,604	225,604	
Total Equipment	530,021	60,436	590,457	590,457	
Facilities Acquisition and Construction Serv.:					
Construction Services	1,700,000		1,700,000	913,500	786,500
Bldgs. Other than Lease Purchase Agreements		92,848	92,848	92,848	
Other Objects	82,055	(82,055)			
Assessment for Debt Service on SDA Funding	94,542		94,542	94,542	
Total Facilities Acquisition and Const. Serv.	1,876,597	10,793	1,887,390	1,100,890	786,500
Assets Acquired Under Leases (Non-Budgeted):					
Regular Programs - Equipment				1,000,000	(1,000,000)
Total Assets Acquired Under Capital Leases (Non-Budgeted)				1,000,000	(1,000,000)
TOTAL CAPITAL OUTLAY	2,406,618	71,229	2,477,847	2,691,347	(213,500)

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Transfer of Funds to Charter Schools	\$ 93,096	\$ (17,409)	\$ 75,687	\$ 75,687	
	<u>93,096</u>	<u>(17,409)</u>	<u>75,687</u>	<u>75,687</u>	
TOTAL EXPENDITURES	59,931,332	6,679	59,938,011	69,901,901	\$ (9,963,890)
Excess/(Deficit) of Revenues Over/(Under) Expenditures	(5,712,986)	(6,679)	(5,719,665)	(1,600,706)	4,118,959
Other Financing Sources/(Uses):					
Financed Purchases (Non-budgeted)				1,000,000	1,000,000
Local Contrib. - Trans to Special Rev- Inclusion		(240,907)	(240,907)	(240,907)	
		<u>(240,907)</u>	<u>(240,907)</u>	<u>759,093</u>	<u>1,000,000</u>
Excess/(Deficit) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(5,712,986)	(247,586)	(5,960,572)	(841,613)	5,118,959
Fund Balance, July 1	12,882,075		12,882,075	12,882,075	
Fund Balance, June 30	\$ 7,169,089	(247,586)	\$ 6,921,503	\$ 12,040,462	\$ 5,118,959

JEFFERSON TOWNSHIP BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<u>Recapitulation:</u>					
Restricted Fund Balance:					
Excess Surplus - Restricted For 2024-2025				\$ 891,188	
Excess Surplus - Restricted For 2023-2024				1,662,911	
Capital Reserve				2,256,822	
Maintenance Reserve				242,661	
Unemployment Compensation				655,742	
Assigned Fund Balance:					
Year End Encumbrances				1,230,849	
Designated for Subsequent Year's Expenditures				2,900,000	
Unassigned Fund Balance				2,200,289	
				<u>12,040,462</u>	
Reconciliation to Governmental Funds Statement (GAAP):					
Last State Aid Payments not Recognized on GAAP basis				<u>(797,847)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 11,242,615</u>	

JEFFERSON TOWNSHIP SCHOOL DISTRICT
SPECIAL REVENUE FUND
PRESCHOOL EDUCATION AID SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

District-Wide Total

	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 386,965	\$ 386,965	
Other Salaries for Instruction	165,743	165,743	
General Supplies	159,370	159,370	
Total instruction	712,078	712,078	
Support services:			
Salaries of Other Professional Staff	430,082	430,082	
Personal Services - Employee Benefits	115,565	115,565	
Purchased Professional - Educational Services	17,249	17,249	
Other Purchased Professional Services	416	416	
Total support services	563,312	563,312	
Total expenditures	\$ 1,275,390	\$ 1,275,390	\$ -0-

SUMMARY OF LOCATION TOTALS

Total Revised 2022-23 Preschool Education Allocation	\$ 1,034,483
Add: Budgeted Transfer from General Fund	240,907
Total Preschool Education Aid Funds Available for 2022-23 Budget	1,275,390
Less: 2022-23 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	(1,275,390)
Available & Unbudgeted Preschool Aid Funds as of June 30, 2023	-0-
Add: 2022-23 Unexpended Preschool Education Aid	\$ -0-
2022-23 Preschool Education Aid Carryover Budgeted in 2023-24	\$ -0-

JEFFERSON TOWNSHIP SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE- BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Revenue and Other Financing Sources:	
Interest on Investments	\$ 23,378
Total Revenue and Other Financing Sources	<u>23,378</u>
Expenditures:	
Architectural/Engineering Services	9,300
Construction Services	1,217,342
Supplies and Materials	6,045
Total Expenditures	<u>1,232,687</u>
Other Financing Uses:	
Transfer to Debt Service Fund	<u>(23,378)</u>
Total Other Financing Uses	<u>(23,378)</u>
Deficit of Revenue and Other Financing Sources Under Expenditures and Other Financing Uses	(1,209,309)
Fund Balance - Beginning of Year	<u>1,725,727</u>
Fund Balance - End of Year	<u>\$ 493,040</u>
Recapitulation:	
Restricted for Year-End Encumbrances	\$ 21,984
Restricted Fund Balance	<u>471,056</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 493,040</u>

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

Federal Grantor/Pass Through Grantor/Program Title/Cluster Title	Assistance Listing Number	Grant or State Project Number	Grant Period	Award Amount	Balance Unearned Revenue/(Accounts Receivable) 6/30/2022	Cash Received	Budgetary Expenditures	Balance Unearned Revenue/(Accounts Receivable) 6/30/2023	Amount Paid to Subrecipients
Education Stabilization Fund									
COVID-19 CARES - Emergency Relief Fund	84.425D	N/A	3/13/20-9/30/23	\$ 200,040	\$ (1,716)	\$ 1,716			
COVID-19 CRRSA ESSER II	84.425D	N/A	3/13/20-9/30/23	828,849	(99,770)	99,770			
COVID-19 CRRSA Learning Acceleration	84.425D	N/A	3/13/20-9/30/23	53,191		33,500	\$ (39,625)	\$ (6,125)	
COVID-19 CRRSA Mental Health	84.425D	N/A	3/13/20-9/30/23	45,000	(215)	13,940	(13,725)		
COVID-19 ESSER III - ARP	84.425U	N/A	3/13/20-9/30/24	1,862,785	(661,150)	1,172,835	(885,584)	(373,899)	
COVID-19 Accelerated Learning - ARP	84.425U	N/A	3/13/20-9/30/24	210,613	(739)	56,961	(62,782)	(6,560)	
COVID-19 Beyond the School Day - ARP	84.425U	N/A	3/13/20-9/30/24	40,000	(12,281)	28,044	(15,763)		
COVID-19 Mental Health - ARP	84.425U	N/A	3/13/20-9/30/24	45,000	(10,875)	10,875			
COVID-19 Evidenced Based Summer Learning Enrichment - ARP	84.425U	N/A	3/13/20-9/30/24	40,000		40,000	(40,000)		
Total Education Stabilization Fund				4,000	(786,746)	1,457,641	(1,057,479)	(386,584)	
U.S. Department of Treasury Passed-through State Department of Education:									
COVID-19 Additional or Compensatory Special Education and Related Services	21.027	N/A	7/1/22-6/30/23	36,697		12,234	(36,697)	(24,463)	
COVID-19 Additional or Compensatory Special Education and Related Services	21.027	N/A	7/1/21-6/30/22	203,621	(198,179)	203,621		5,442	
Total U.S. Department of Treasury				203,621	(198,179)	215,855	(36,697)	(19,021)	
Total Special Revenue Fund					(1,015,525)	2,518,241	(1,947,189)	(442,473)	
Total Federal Awards					\$ (1,159,290)	\$ 3,178,445	\$ (2,523,992)	\$ (502,837)	\$ -0-

N/A: Not Available/Applicable

**JEFFERSON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Federal Grantor/Pass Through Grantor/Program Title/Cluster Title	Federal CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance Unearned Revenue/(Accounts Receivable) 6/30/2016	Carryover Amount	Cash Received	Budgetary Expenditures	Cancellation of Prior Years' Receivables	Repayment of Prior Years' Balance	Balance 6/30/2017 Accounts Receivable	Unearned Revenue	Due to Grantor 6/30/2017
U.S. Department of Agriculture													
Passed-through State Department of Agriculture:													
Child Nutrition Cluster:													
Federal Food Distribution Program	10.555	N/A	7/1/16-6/30/17	\$ 85,792	\$ 6,388		\$ 93,509	\$ (85,792)			\$ 7,717		
Federal Food Distribution Program	10.555	N/A	7/1/15-6/30/16	64,638	6,388		93,509	(6,388)				7,717	
Total Food Distribution Program								(92,180)					
School Breakfast Program	10.553	N/A	7/1/15-6/30/16	22,922	(2,232)		2,232	(26,602)			\$ (3,425)		
School Breakfast Program	10.553	N/A	7/1/16-6/30/17	26,602			23,177						
National School Lunch Program	10.555	N/A	7/1/15-6/30/16	221,403	(18,341)		18,341	(218,281)			(17,490)		
National School Lunch Program	10.555	N/A	7/1/16-6/30/17	218,281	(20,573)		200,791	(244,883)			(20,915)		
Total Child Nutrition Cluster							244,541	(244,883)					
Total U.S. Department of Agriculture					(14,185)		338,050	(337,063)			(20,915)	7,717	
Passed-through State Department of Education:													
General Fund:													
U.S. Department of Health and Human Services:													
Medicaid Cluster:													
Medicaid Reimbursement	93.778	N/A	7/1/15-6/30/16	49,812			49,812	(49,812)					
Medicaid Reimbursement - ARRA	93.778	N/A	7/1/09-6/30/12	1,899			1,899	(1,899)					
Total General Fund							51,711	(51,711)					
Special Revenue Fund:													
U.S. Department of Education:													
No Child Left Behind Consolidated Grant:													
Title IIA	84.367	NCLB552017	7/1/16-6/30/17	54,529	(27,569)		39,521	(54,529)			(15,008)		
Title IIA	84.367	NCLB552016	7/1/15-6/30/16	58,019	(27,569)		27,569	(54,529)			(15,008)		
Total Title IIA							67,090	(109,058)			(30,016)		
Title I	84.010	NCLB552017	7/1/16-6/30/17	89,461	(47,596)		61,258	(89,461)			(28,203)		
Title I	84.010	NCLB552016	7/1/15-6/30/16	102,599	(47,596)		47,596	(109,058)			(30,016)		
Total Title I							108,854	(198,519)			(58,219)		
Special Education Cluster:													
U.S. Department of Education:													
ID.E.A. Part B, Basic	84.027	FT-5520-17	7/1/16-6/30/17	676,466	(22,064)		623,253	(676,466)			(53,213)		
ID.E.A. Part B, Basic	84.027	FT-5520-16	7/1/15-6/30/16	715,405	(22,064)		22,064	(715,405)			(4,401)		
ID.E.A. Part B, Preschool	84.173	FT-5520-17	7/1/16-6/30/17	30,848	(22,064)		664,597	(700,147)			(57,614)		
Total Special Education Cluster							1,310,214	(1,381,618)			(115,228)		
Total Special Revenue Fund/U.S. Department of Education					(97,229)		840,541	(844,137)			(100,825)		
Total Federal Awards					\$ (111,414)	\$ -0-	\$ 1,230,302	\$ (1,232,911)	\$ -0-	\$ -0-	\$ (121,740)	\$ 7,717	\$ -0-

SEE ACCOMPANYING NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

N/A: Not Available/Applicable

JEFFERSON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Budgetary Balance (Accounts Receivable) 6/30/2022	Cash Received	Budgetary Expenditures	Balance 6/30/2023 (GAAP (Accounts Receivable))	Memo	
								Budgetary Unearned Revenue	Budgetary Receivable
New Jersey Department of Agriculture: Food Service Fund:									
School Lunch Program - State	23-100-010-3350-023	7/1/22-6/30/23	\$ 12,814	\$ (12,814)	\$ 10,070	\$ (12,814)	\$ (2,744)	\$ (2,744)	\$ 12,814
School Breakfast Program - State	23-100-010-3350-021	7/1/22-6/30/23	528	(528)	401	(528)	(127)	(127)	528
COVID 19 - Seamless Summer Option	22-100-010-3350-023	7/1/21-6/30/22	28,395	(2,753)	2,753				28,395
Total NJ Department of Agriculture			<u>13,224</u>	<u>(13,342)</u>	<u>13,224</u>	<u>(13,342)</u>	<u>(2,871)</u>	<u>(2,871)</u>	<u>41,737</u>
Total State Awards Subject to Single Audit Determination			\$ 22,525,880	\$ (21,453,041)	\$ 22,525,880	\$ (21,453,041)	\$ (681,562)	\$ (1,582,857)	\$ 33,189,844
Less: State Awards Not Subject to Single Audit Major Program Determination									
On-Behalf TPAF Pension System Contributions:									
On-Behalf TPAF Post Retirement Contributions	23-495-034-5094-001	7/1/22-6/30/23	(2,265,776)						2,265,776
On-Behalf TPAF Pension Contributions	23-495-034-5094-002	7/1/22-6/30/23	(8,507,009)						8,507,009
On-Behalf TPAF Non-Contributory Insurance	23-495-034-5094-004	7/1/22-6/30/23	(118,025)						118,025
On-Behalf TPAF Long-Term Disability Insurance	23-495-034-5094-004	7/1/22-6/30/23	(2,883)						2,883
Subtotal - On-Behalf TPAF Pension System Contributions									10,893,693
Total State Awards Subject to Single Audit Major Program Determination									\$ (10,559,348)
N/A - Not Available									

SEE ACCOMPANYING NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

JEFFERSON TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Budgetary Balance		Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Receivable Cancelled	Balance 6/30/2017		Memo	
				(Accounts Receivable) 6/30/2016	(Accounts Receivable) 6/30/2016					GAAP (Accounts Receivable)	Budgetary Unearned Revenue	Budgetary Receivable	Cumulative Total Expenditures
General Fund													
NJ Department of Education:													
Equalization Aid	16-495-034-5120-078	7/1/15 - 6/30/16	\$ 12,431,553	\$ (1,220,944)			\$ 1,220,944						\$ 12,431,553
Transportation Aid	16-495-034-5120-014	7/1/15 - 6/30/16	418,875	(41,139)		41,139							418,875
Special Education Aid	16-495-034-5120-089	7/1/15 - 6/30/16	2,137,733	(209,954)		209,954							2,137,733
Security Aid	16-495-034-5120-084	7/1/15 - 6/30/16	303,337	(29,792)		29,792							303,337
Additional Adjustment Aid	16-495-034-5120-085	7/1/15 - 6/30/16	466,287	(45,796)		45,796							466,287
PARCC Readiness Aid	16-495-034-5120-098	7/1/15 - 6/30/16	31,800	(3,123)		3,123							31,800
Per Pupil Growth Aid	16-495-034-5120-097	7/1/15 - 6/30/16	31,800	(3,123)		3,123							31,800
Non-Public Transportation Aid	16-495-034-5120-014	7/1/15 - 6/30/16	32,868	(32,868)		32,868							32,868
Extraordinary Aid	16-100-034-5120-473	7/1/15 - 6/30/16	360,912	(360,912)		360,912							360,912
Homeless Tuition	N/A		7,662	(7,662)		7,662							7,662
Equalization Aid	17-495-034-5120-078	7/1/16-6/30/17	12,431,553			11,207,796						\$ (1,223,757)	12,431,553
Transportation Aid	17-495-034-5120-014	7/1/16-6/30/17	418,875			377,641						(41,234)	418,875
Special Education Aid	17-495-034-5120-089	7/1/16-6/30/17	2,137,733			1,927,295						(210,438)	2,137,733
Security Aid	17-495-034-5120-084	7/1/16-6/30/17	303,337			273,477						(29,860)	303,337
Additional Adjustment Aid	17-495-034-5120-085	7/1/16-6/30/17	466,287			420,385						(45,902)	466,287
PARCC Readiness Aid	17-495-034-5120-098	7/1/16-6/30/17	31,800			28,670						(3,130)	31,800
Per Pupil Growth Aid	17-495-034-5120-097	7/1/16-6/30/17	31,800			28,670						(3,130)	31,800
Professional Learning Community Aid	17-495-034-5120-101	7/1/16-6/30/17	30,740			27,714						(3,026)	30,740
Non-Public Transportation Aid	17-495-034-5120-014	7/1/16-6/30/17	38,032								\$ (38,032)		38,032
Extraordinary Aid	17-100-034-5120-473	7/1/16-6/30/17	353,262									(353,262)	353,262
Homeless Tuition	N/A		7,137									(7,137)	7,137
On-Behalf TPAF Post Retirement Contribution	17-495-034-5094-001	7/1/16-6/30/17	2,241,315			2,241,315							2,241,315
On-Behalf TPAF Pension Contribution	17-495-034-5094-002	7/1/16-6/30/17	2,595,866			2,595,866							2,595,866
On-Behalf TPAF Non-Contributory Insurance	17-495-034-5094-004	7/1/16-6/30/17	94,054			94,054							94,054
On-Behalf TPAF Long-Term Disability Insurance	17-495-034-5094-004	7/1/16-6/30/17	6,144			6,144							6,144
Reimbursed TPAF Social Security Contributions			1,700,307			1,700,307							1,700,307
Total General Fund State Aid				(1,955,313)		22,884,647					(398,431)	(1,958,908)	39,111,069
Debt Service Aid Type II	17-100-034-5120-124	7/1/16-6/30/17	43,000			43,000							43,000
Total Debt Service Aid						43,000							43,000
Total NJ Department of Education				(1,955,313)		22,927,647					(398,431)	(1,958,908)	39,154,069
New Jersey Department of Agriculture:													
Food Service Fund:													
School Lunch Program - State	16-100-010-3350-023	7/1/15 - 6/30/16	10,585	(842)		842							10,585
School Lunch Program - State	17-100-010-3350-023	7/1/16-6/30/17	10,328			9,561					(767)	(767)	10,328
Total NJ Department of Agriculture				(842)		10,403					(767)	(767)	20,913
Total State Awards Subject to Single Audit Determination				(1,956,155)		\$22,938,050					\$ (399,198)	\$ (1,959,675)	\$ 39,174,982
Less: State Awards Not Subject to Single Audit Major Program Determination													
On-Behalf TPAF Pension System Contributions:													
On-Behalf TPAF Post Retirement Contributions	17-495-034-5094-001	7/1/16-6/30/17	(2,241,315)										2,241,315
On-Behalf TPAF Pension Contributions	17-495-034-5094-002	7/1/16-6/30/17	(2,595,866)										2,595,866
On-Behalf TPAF Non-Contributory Insurance	17-495-034-5094-004	7/1/16-6/30/17	(94,054)										94,054
On-Behalf TPAF Long-Term Disability Insurance	17-495-034-5094-004	7/1/16-6/30/17	(6,144)										6,144
Subtotal - On-Behalf TPAF Pension System Contributions													4,937,379
Total State Awards Subject to Single Audit Major Program Determination													(18,004,191)
N/A - Not Applicable													

SEE ACCOMPANYING NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS