

## SCHEDULE OF BILLABLE HOURLY RATES

2018

*It has always been the firm's policy to encourage clients to contact our staff with questions or problems that need to be discussed. No fees are incurred each time the telephone is answered or a meeting is held on-site. Clients are free to discuss various projects without fear of incurring a consulting expense. Fees are all project-related, established at the initiation of the project or as the scope of the project can be defined. Prior to client authorization, a detailed proposal, including a scope of services, will be prepared for all Capital Projects. All proposals are subject to negotiation and approval.*

**ENGINEERING**

Regional Engineer/Manager	\$170
Engineering Department Head	\$170
Project Manager, LSRP	\$170
Project Manager/Engineer	\$164
Project Engineer	\$159
Senior Engineering Technician	\$127
Engineering Technician	\$101
Technical Aide	\$69

**PLANNING**

Planning Manager	\$170
Project Planner	\$164
Senior Landscape Architect/Planner	\$149
Landscape Architect/Planner	\$127

Principal	\$180
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Mileage Commensurate in accordance with IRS Regulations

**CONSTRUCTION MANAGEMENT & OBSERVATION**

CM & Observation Department Head	\$149
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Construction Management Personnel

Project Manager	\$139
Construction Manager	\$122

Observer Personnel

Observer Supervisor	\$139
Resident Observer NICET IV	\$135
Observer NICET II/III	\$129
Observer	\$124
Contract Administrator	\$117

**SURVEY, CADD & GIS**Field Personnel

Surveyor	\$111
Party Chief	\$106
Transit/Rod Person	\$101

Office Personnel

Survey/CADD Department Head	\$149
Survey Manager	\$143

CADD/GIS Manager	\$143
Senior CADD/GIS Technician	\$127
CADD/GIS Technician	\$111

## **AGREEMENT FOR LEGAL SERVICES**

This AGREEMENT between the PENNSVILLE BOARD OF EDUCATION (hereinafter "Board") and the law firm of COMEGNO LAW GROUP, P.C., (hereinafter "CLG") contains the following mutually acceptable terms in consideration for the benefits derived therefrom:

### **1. PARTIES AND PURPOSE**

CLG is a law firm comprised of duly licensed attorneys and appropriate support personnel necessary to provide legal services in the State of New Jersey. The Board is a duly elected political subdivision of the State of New Jersey with the authority to operate a system of thorough and efficient public schools in order to provide a quality education to those students domiciled within the geographic area of its district. By this Agreement, CLG, by and/or under the supervision of Mark G. Toscano, Esquire, agrees to provide legal services to the Board as Board Solicitor in accordance with the terms outlined herein.

CLG shall provide legal services as customarily provided by School Board Solicitors including, but not limited to, providing advice to the Board and its administration concerning education issues, preparing written legal opinions, initiating or defending lawsuits as necessary, participating in collective negotiations with organized employee groups, attending meetings of the Board, its committees and staff, or meetings with other parties as may from time to time arise, and such other legal services as are commonly accepted and necessary. Any and all legal services provided by CLG as solicitor shall be known to or approved by the Board of Education or its senior administration. The above cited services are by way of example and not by way of limitation.

## **2. DURATION**

This Agreement shall be in full force and effect from July 1, 2018 through June 30, 2019. Either Party may elect to terminate this Agreement at any time upon providing at least thirty (30) days advanced written notice to the other Party of the intention to so terminate.

## **3. LEGAL FEES**

A flat fee of \$850.00 per Board Meeting will be charged under this Agreement. This flat fee will include all time pertaining to the preparation, attendance and post-meeting follow-up for meetings of the Board. In consideration of additional legal services rendered, and unless otherwise agreed between the parties, CLG shall be compensated on an hourly basis at an hourly rate of \$175.00 per hour for performing legal services for, or on behalf of, the Board. CLG shall also be compensated for reasonable and necessary disbursements including, but not limited to, mileage, postage, and photocopying associated with legal services billed at an hourly rate.

## **4. BILLING PROCEDURES**

CLG shall provide a monthly statement for services rendered and disbursements which shall include an itemized schedule of services based on the rates referred to above. CLG shall provide such statement to the Board within thirty (30) days of the conclusion of the prior month when the services were actually performed.

All statements shall be supplemented by the Board's voucher and/or purchase order. Payment by the Board shall be made in accordance with the Board's procedures. In the event CLG is required to collect any outstanding fees and costs, it may also recover attorney's fees and costs in such action.

## 5. DOCUMENT RETENTION/DESTRUCTION

It is normal CLG policy to maintain the Board's files for a minimum of seven (7) years after the legal relationship concludes.

It is CLG policy to maintain all documents in either hardcopy and/or electronic form -- primarily PDF files. By signing this agreement, the Board consents to the secure destruction of the paper file, except for documents which are required to be maintained in original form, at the expiration of the seventh-year unless the Board notifies CLG in writing that CLIENT wishes to take possession of them. The Board may request a copy of the Board file(s) at any time during, upon conclusion of, or after conclusion of The Board matter, which will be delivered to the Board in the appropriate format. CLG reserves the right to charge administrative fees and costs associating with researching, retrieving, copying, and delivering such files.

Though the Board's hardcopy and/or electronically-maintained files may be destroyed seven years after The Board matter concludes without further notice, it is CLG policy to keep The Board file in hardcopy and/or electronic form for as long as practicable. However, CLG is not obligated to protect the Board's hardcopy and/or electronic file from destruction, or guarantee its readability, after seven years.

**WAIVER AND CONSENT TO USE ALTERNATIVE DISPUTE  
RESOLUTION/ARBITRATION OF DISAGREEMENTS BETWEEN  
THE CLIENT AND CLG**

Should any differences, disagreement, or dispute between the Board and CLG arise as to its representation of the Board, or on account of any other matter, the Board agrees to submit such disagreements/disputes to binding arbitration, including, but not limited to, the following:

(A) Fee Dispute. Should an issue arise relative to fees and costs that cannot be resolved between The Board and CLG, The Board agree to file the applicable papers with the appropriate Fee Arbitration Committee established by the New Jersey Rules of Court within 10 days of CLG's request that The Board do so in order to have such issue resolved in that forum. Should the Fee Arbitration Committee refuse to accept jurisdiction, or such difference involved a matter other than fees and costs, The Board or CLG may submit the dispute to binding arbitration governed by the *New Jersey Uniform Arbitration Act, N.J.S.A. 2A:24-1 et seq.* An arbitrator shall be chosen by consent of the parties or in accordance with *N.J.S.A. 2A:24-5*, the fees for which shall be an issue to be determined by the arbitrator. Any arbitration award shall be confirmed by the Superior Court of New Jersey in accordance with *N.J.S.A. 2A:24-7* and a judgment entered in accordance with *N.J.S.A. 2A:24-2* and *N.J.S.A. 2A:24-10*.

(B) Any Other Disagreements/Disputes. Should an issue arise between The Board and CLG as to any matter, other than a fee dispute, The Board agree to submit such disagreements/disputes to binding arbitration in accordance with the laws and procedures set forth in the immediately preceding paragraph.

**SIGNING OF THIS AGREEMENT SHALL CONSTITUTE THE BOARD ACKNOWLEDGEMENT THAT THE BOARD HAVE AN ABSOLUTE RIGHT IN THE FIRST INSTANCE (AND OBLIGATION UNDER THIS AGREEMENT) TO SUBMIT ANY FEE DISPUTES BETWEEN THE BOARD AND CLG TO THE APPROPRIATE FEE ARBITRATION COMMITTEE FOR RESOLUTION, AND SHOULD THAT METHOD NOT BE AVAILABLE, THE BOARD AND CLG HAVE THE OBLIGATION TO SUBMIT ANY FEE OR OTHER DISPUTE TO BINDING ARBITRATION AS SET FORTH ABOVE INSTEAD OF, AND IN PLACE OF, SUBMITTING SUCH ISSUES FOR RESOLUTION TO A COURT.**

**SIGNING THIS AGREEMENT SHALL BE DEEMED THE BOARD CONSENT TO THE METHODS OF ALTERNATIVE DISPUTE RESOLUTION SET FORTH ABOVE, AND CONSTITUTE A WAIVER ON THE BOARD PART AND ON THE PART OF CLG TO HAVE SUCH DISPUTES/DISAGREEMENTS RESOLVED BY A COURT WHICH MIGHT INCLUDE HAVING SUCH DISPUTES/DISAGREEMENTS DETERMINED BY A JURY.**

The above provisions represent the complete and full understanding of the parties. Should any provision of this Agreement be contrary to law, it shall be severed from the remainder, which shall continue in full force and effect. This Agreement is made pursuant to New Jersey law and specifically the requirements of N.J.S.A. 18A:18A-1, *et seq.*

The above provisions are fully understood and accepted by the Board and CLG. The following individuals are authorized to execute this Agreement on behalf of their respective parties.

Dated:

**PENNSVILLE BOARD OF EDUCATION**

Attest: \_\_\_\_\_

\_\_\_\_\_  
Board President



Dated:

**COMEGNO LAW GROUP, P.C.**

Attest: \_\_\_\_\_

\_\_\_\_\_  
Mark G. Toscano, Esquire  
Shareholder

[Seal]

**COMEGNO LAW GROUP, P.C.**  
**PRIVACY POLICY NOTICE**

Lawyers, as providers of certain personal services, are now required by the Gramm-Leach-Bliley Act to inform their clients of their policies regarding privacy of client information.

Our law firm understands your concerns as a client for privacy and the need to ensure the privacy of all your information. Your privacy is important to us and maintaining your trust and confidence is a high priority. Lawyers have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by such Act.

The purpose of this notice is to explain our Privacy Policy with regard to personal information about you that we obtain and how we keep that information secure.

**NONPUBLIC PERSONAL INFORMATION WE COLLECT**

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization or consent.

**WE DO NOT DISCLOSE ANY PERSONAL INFORMATION ABOUT OUR CLIENTS OR FORMER CLIENTS TO ANYONE, EXCEPT AS REQUIRED BY LAW AND ANY APPLICABLE STATE ETHICS RULES.**

We do not disclose any nonpublic personal information about current or former clients obtained in the course of representation of those clients, except as authorized by those clients to enable us to effectuate the purpose of our representation or as required by law or applicable provisions of codes of professional responsibility or ethical rules governing our conduct as lawyers.

**CONFIDENTIALITY AND SECURITY**

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and to comply with professional guidelines or requirements of law. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards to comply with our professional standards.

## FEE SCHEDULE FOR LEGAL SERVICES

<u>Services</u>	<u>Rate</u>
All Services, i.e., Special Counsel, Labor and Personnel, Litigation, Court Time, etc.	<i>Attorneys</i> (Partners & Associates) \$175.00 per hr
	<i>Paralegals</i> \$85.00 per hr
Board Meetings	\$850.00

Other Costs/Expenses, include, but are not limited to the following:

Photocopying:	.20 per page
Scanning:	.10 per page
Telecopying:	.95 per page
Travel expenses: round trip (RT) mileage calculated from Firm office to destination; applicable tolls	.565 per mile (or equivalent IRS Approved Mileage Rate)
Courier and other delivery expenses (including Federal Express, special postage, etc...)	Actual Cost
On line legal research	Actual Cost
Litigation expenses (including court costs, expert fees, subpoena fees, court reporter service, court reporting fees, etc...)	Actual Cost

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10  
Interim Balance Sheet  
April 2018

ASSETS AND RESOURCES

ASSETS:

101	Cash in bank	68,077.30
103	Petty cash	6,067.53
	Accounts receivable:	
132	Interfund	2,877.86
141	Intergovernmental - state	-111,951.35
153	other	--
	Loans receivable:	
131	Interfund	1,728,903.55
152	other	--
		1,728,903.55

RESOURCES:

301	Estimated revenues	30,013,726.00
302	Less revenues	(24,389,841.60)
	Total assets and resources	5,623,884.40
		7,317,859.29

LIABILITIES AND FUND EQUITY

LIABILITIES:

421	Accounts payable	272,273.58
	Other current liabilities	53,486.48
	Total liabilities	325,760.06

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

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Interim Balance Sheet  
April 2018

FUND BALANCE:

Appropriated:		
753	Reserve for encumbrances - current year	1,362,906.67
754	Reserve for encumbrances - prior year	3,605.00
	Reserved fund balance:	
761	Capital reserve account	1,146.94
762	Adult education programs	100,000.00
763	Sale/leaseback reserve	
605	Add: Increase in sale/leaseback	
308	Less: Budgeted w/D sale/leaseback	--
764	Maintenance reserve	
606	Add: Increase in maintenance reserve	
310	Less: Budgeted w/D maintenance res.	--
765	Tuition reserve account	
311	Less: Budgeted w/d tuition reserve	--
766	Current expense emergency reserve	
607	Add: Increase curr. exp. emer. res.	--
312	Less: w/D from curr. exp. emer. res.	--
755	Bus Adv Revenue Reserved for Fuel Cst	
610	Add: Increase bus adv reserve	--
312	Less: w/D from bus adv reserve	--
756	Federal Impact Aid Reserve (General)	--
611	Add: Incr Fed Impact Aid Res (Gen)	--
318	Less: w/D Fed Impact Aid Res (Gen)	--
757	Federal Impact Aid Reserve (Capital)	--
612	Add: Incr Fed Impact Aid Res (Cap)	--
319	Less: w/D Fed Impact Aid Res (Cap)	--
751,752,76x	other reserves	
601	Appropriations	30,593,761.30
602	less: Expenditures	(25,277,717.47)
603	Encumbrances	(1,366,511.67)
604	Increase in capital reserve	(26,644,229.14)
	Total appropriated	3,949,532.16
		5,417,190.77

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

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Interim Balance Sheet  
April 2018

FUND BALANCE (continued):

Unappropriated:

770	Fund balance, July 1, 2017	2,124,908.46	
771	Designated fund balance	--	
772	ARRA/SEMI for next year	--	
303	Budgeted fund balance	(550,000.00)	
307	Budgeted w/d from cap res local	--	
309	Budgeted w/d from cap reserve-inelig.	--	
317	Budgeted w/d from cap res-to Debt Srv	--	
	Total fund balance		6,992,099.23
	Total liabilities and fund equity		<u>7,317,859.29</u>

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10Interim Balance Sheet  
April 2018

## RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	30,593,761.30	26,644,229.14	3,949,532.16
Revenues	(30,013,726.00)	(24,389,841.60)	(5,623,884.40)
Subtotal	580,035.30	2,254,387.54	-1,674,352.24
Change in capital reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in sale/leaseback reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in maintenance reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in emergency reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
Change in bus advertising reserve:			
Plus: Increase in reserve	.00	.00	--
Less: Withdrawal from reserve	(.00)	(.00)	--
less: Adjustment for prior year encumbrances	(30,035.30)	(30,035.30)	--
Budgeted Fund Balance	550,000.00	2,224,352.24	-1,674,352.24

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 10 month period ending April 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
OPERATING BUDGET					
10-12XX	From Local Sources	21,007,434.00	17,562,128.87	(UNDER)	3,445,305.13
10-3XXX	From State Sources	8,965,669.00	6,806,943.00	(UNDER)	2,158,726.00
10-4XXX	From Federal Sources	40,623.00	20,769.73	(UNDER)	19,853.27
10-303	Budgeted Fund Balance - Operating Budget	550,000.00	.00	(UNDER)	550,000.00
	GENERAL FUND GRAND TOTAL	30,563,726.00	24,389,841.60	(UNDER)	6,173,884.40
EXPENDITURES					
OPERATING BUDGET					
GENERAL CURRENT EXPENSE					
11-1XX-100-XXX	Regular Programs	7,806,949.80	7,014,831.34	70,537.09	721,581.37
11-2XX-100-XXX	Special Education	2,719,156.00	1,951,105.91	191.33	767,858.76
11-230-100-XXX	Basic Skills/Remedial	530,736.00	425,437.55	3,376.10	101,922.35
11-240-100-XXX	Bilingual Education	112,695.00	2,265.63	1,271.56	109,157.81
11-401-100-XXX	School-Sponsored Co/Extra-Curricular Activities	108,982.00	32,729.12	2,752.50	73,500.38
11-402-100-XXX	School-Sponsored Athletics	473,497.00	353,867.28	13,975.44	105,654.28
Undistributed Expenditures:					
11-000-100-XXX	Tuition	1,778,347.00	1,235,600.22	493,842.61	48,904.17
11-000-211-XXX	Attendance and Social Work Services	133,480.00	111,855.99	.00	21,624.01
11-000-213-XXX	Health Services	405,997.00	320,124.54	1,214.50	84,657.96
11-000-216-XXX	Speech, OT, PT	387,769.00	302,739.17	39,759.50	45,270.33
11-000-217-XXX	Extraordinary services	461,647.00	265,730.03	142,542.75	53,374.22
11-000-218-XXX	Guidance	688,579.00	529,182.74	5,615.42	153,780.84
11-000-219-XXX	Child Study Teams	681,981.00	610,150.13	17,823.80	54,007.07
11-000-221-XXX	Improvement of Instructional Services	575,339.00	491,409.86	2,016.36	81,912.78
11-000-222-XXX	Educational Media Services - School Library	283,057.00	228,779.22	1,397.76	52,880.02
11-000-230-XXX	General Administration	714,641.00	501,925.26	33,581.14	179,134.60
11-000-240-XXX	School Administration	1,334,723.00	1,098,037.35	4,995.51	231,690.14
11-000-251-XXX	Central Services	454,784.00	331,182.18	9,711.17	113,890.65
11-000-252-XXX	Administrative Information Technology	183,040.00	159,031.48	11,254.00	12,754.52
11-000-26X-XXX	Operation and Maintenance of Plant Services	2,954,874.50	2,179,124.68	252,176.12	523,573.70

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

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Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 10 month period ending April 30, 2018)

EXPENDITURES		<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-270-XXX	Student Transportation Services	1,523,350.00	1,193,622.28	256,102.52	73,625.20
11-XXX-XXX-2XX	Personal Services - Employee Benefits	5,791,718.00	5,585,266.25	174.49	206,277.26
	Total Undistributed	18,353,326.50	15,143,761.38	1,272,207.65	1,937,357.47
	TOTAL GENERAL CURRENT EXPENSE	30,105,342.30	24,923,998.21	1,364,311.67	3,817,032.42
12-XXX-XXX-73X	Equipment	162,500.00	91,761.00	2,200.00	68,539.00
12-000-4XX-XXX	Facilities Acquisition and Construction Services	325,919.00	261,958.26	.00	63,960.74
	TOTAL CAPITAL OUTLAY	488,419.00	353,719.26	2,200.00	132,499.74
	GENERAL FUND GRAND TOTAL	30,593,761.30	25,277,717.47	1,366,511.67	3,949,532.16

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Schedule of Revenues  
Actual Compared with Estimated

(For 10 month period ending April 30, 2018)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
REVENUES FROM LOCAL SOURCES:			
10-1210 Local Tax Levy	20,627,995.00	17,189,995.83	3,437,999.17
10-1320 Tuition from Other LEA's within the State	102,439.00	151,982.87	-49,543.87
10-1300 Total Tuition	102,439.00	151,982.87	-49,543.87
10-1410 Transportation Fees from Individuals	55,000.00	38,366.25	16,633.75
10-1XXX Unrestricted Miscellaneous Revenues	222,000.00	181,783.92	40,216.08
Subtotal - Revenues from Local Sources	21,007,434.00	17,562,128.87	3,445,305.13
Revenues from State Sources			
10-3116 School Choice Aid	173,682.00	96,490.00	77,192.00
10-3121 Categorical Transportation Aid	134,088.00	95,540.50	38,547.50
REVENUES FROM STATE SOURCES:			
10-3132 Categorical Special Education Aid	1,010,823.00	799,353.30	211,469.70
10-3176 Equalization Aid	7,412,374.00	5,647,995.00	1,764,379.00
10-3177 Categorical Security Aid	67,439.00	47,173.80	20,265.20
10-3178 Adjustment Aid	115,788.00	92,630.40	23,157.60
10-3181 PARCC Readiness Aid	17,350.00	.00	17,350.00
10-3182 Per Pupil Growth Aid	17,350.00	.00	17,350.00
10-3183 Professional Learning Community Aid	16,775.00	.00	16,775.00
10-3XXX Other State Aids	.00	27,760.00	-27,760.00
Subtotal - Revenues from State Sources	8,965,669.00	6,806,943.00	2,158,726.00
Revenues from Federal Sources			
10-4200 Medicaid Reimbursement	40,623.00	20,769.73	19,853.27
Subtotal - Revenues from Federal Sources	40,623.00	20,769.73	19,853.27
Budgeted Fund Balance - Operating Budget	550,000.00	.00	550,000.00
TOTAL OPERATING BUDGET	30,563,726.00	24,389,841.60	6,173,884.40

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

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Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 10 month period ending April 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction				
kindergarten - Salaries of Teachers	417,944.00	340,188.35	.00	77,755.65
grades 1-5 - Salaries of Teachers	2,250,226.00	1,869,137.92	.00	381,088.08
grades 6-8 - Salaries of Teachers	1,509,431.00	1,417,419.20	.00	92,011.80
grades 9-12 - Salaries of Teachers	2,584,543.00	2,527,439.64	.00	57,103.36
Regular Programs - Home Instruction:				
Salaries of Teachers	10,000.00	4,041.81	.00	5,958.19
Regular Programs - Undistributed Instruction				
Purchased Professional-Educational Services	19,525.00	12,477.23	3,600.00	3,447.77
other Purchased Services (400-500 series)	205,411.00	177,239.28	10,244.74	17,926.98
General Supplies	766,179.80	644,503.61	56,612.35	65,063.84
Textbooks	33,605.00	20,826.31	.00	12,778.69
other Objects	10,085.00	1,557.99	80.00	8,447.01
TOTAL REGULAR PROGRAMS - INSTRUCTION	7,806,949.80	7,014,831.34	70,537.09	721,581.37
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
Salaries of Teachers	378,577.00	302,636.29	.00	75,940.71
other Salaries for Instruction	207,901.00	169,434.80	.00	38,466.20
General Supplies	19,000.00	5,107.14	147.00	13,745.86
Textbooks	4,000.00	.00	.00	4,000.00
Total	609,478.00	477,178.23	147.00	132,152.77
Multiple Disabilities:				
Salaries of Teachers	130,305.00	104,244.00	.00	26,061.00
other Salaries for Instruction	20,892.00	.00	.00	20,892.00
General Supplies	16,500.00	2,008.49	.00	14,491.51
Total	167,697.00	106,252.49	.00	61,444.51
Resource Room/Resource Center				
Salaries of Teachers	1,417,408.00	1,006,888.07	.00	410,519.93
other Salaries for Instruction	187,134.00	162,084.64	.00	25,049.36
General Supplies	30,000.00	20,787.82	44.33	9,167.85

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 10 month period ending April 30, 2018)

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-640 Textbooks	12,600.00	868.18	.00	11,731.82
Total	1,647,142.00	1,190,628.71	44.33	456,468.96
11-215-100-101 Preschool Disabilities - Part-Time:				
Salaries of Teachers	167,407.00	133,754.40	.00	33,652.60
Other Salaries for Instruction	117,932.00	40,689.44	.00	77,242.56
General Supplies	9,500.00	2,602.64	.00	6,897.36
Total	294,839.00	177,046.48	.00	117,792.52
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,719,156.00	1,951,105.91	191.33	767,858.76
11-230-100-101 Basic Skills/Remedial - Instruction				
Salaries of Teachers	505,882.00	403,968.00	.00	101,914.00
General Supplies	22,575.00	19,192.61	3,376.10	6.29
Other Objects	2,279.00	2,276.94	.00	2.06
Total	530,736.00	425,437.55	3,376.10	101,922.35
11-240-100-101 Bilingual Education - Instruction				
Salaries of Teachers	108,130.00	.00	.00	108,130.00
General Supplies	2,216.00	943.56	1,271.56	.88
Textbooks	2,184.00	1,322.07	.00	861.93
Other Objects	165.00	.00	.00	165.00
Total	112,695.00	2,265.63	1,271.56	109,157.81
11-401-100-100 School-Sponsored Cocurricular Activities-Instruction				
Salaries	80,000.00	20,997.00	.00	59,003.00
Transfers to Cover Deficit (Agency Funds)	28,982.00	11,732.12	2,752.50	14,497.38
Total	108,982.00	32,729.12	2,752.50	73,500.38
11-402-100-100 School-Sponsored Athletics - Instruction				
Salaries	259,095.00	220,272.90	.00	38,822.10
Purchased Services (300-500 series)	42,349.00	34,017.06	375.00	7,956.94
Supplies and Materials	90,258.00	23,664.63	7,751.68	58,841.69
Other Objects	81,795.00	75,912.69	5,848.76	33.55
Total	473,497.00	353,867.28	13,975.44	105,654.28

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**REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10**

**Statement of Appropriations**  
**Compared with Expenditures and Encumbrances**  
**(For 10 month period ending April 30, 2018)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
<b>UNDISTRIBUTED EXPENDITURES</b>				
<b>Instruction</b>				
11-000-100-561 Tuition - other LEAs within the State - Regular	379,329.00	228,256.59	151,071.95	.46
11-000-100-562 Tuition - other LEAs within the State - Special	8,742.00	.00	.00	8,742.00
11-000-100-563 Tuition - County Voc School Districts - Regular	400,000.00	313,600.00	78,400.00	8,000.00
11-000-100-565 Tuition - Co. Spec. Services and Regional Day Schls	503,298.00	334,300.34	144,527.66	24,470.00
11-000-100-566 Tuition - Private Schls/Disabled within State	479,287.00	359,443.29	119,843.00	.71
11-000-100-568 Tuition - State Facilities	4,791.00	.00	.00	4,791.00
11-000-100-569 Tuition - other	2,900.00	.00	.00	2,900.00
Total	1,778,347.00	1,235,600.22	493,842.61	48,904.17
<b>Attendance and Social Work Services</b>				
11-000-211-100 Salaries	133,480.00	111,855.99	.00	21,624.01
Total	133,480.00	111,855.99	.00	21,624.01
<b>Health Services</b>				
11-000-213-100 Salaries	372,848.00	290,375.43	.00	82,472.57
11-000-213-300 Purchased Professional and Technical Services	17,981.00	16,367.50	1,120.00	493.50
11-000-213-500 other Purchased Services (400-500 series)	125.00	124.18	.00	.82
11-000-213-600 Supplies and Materials	15,043.00	13,257.43	94.50	1,691.07
Total	405,997.00	320,124.54	1,214.50	84,657.96
<b>Speech, OT, PT and Related services</b>				
11-000-216-100 Salaries	228,190.00	182,920.00	.00	45,270.00
11-000-216-320 Purchased Professional-Educational Services	159,579.00	119,819.17	39,759.50	.33
Total	387,769.00	302,739.17	39,759.50	45,270.33
<b>Special Education - Extraordinary Services:</b>				
11-000-217-100 Salaries	241,647.00	189,951.53	.00	51,695.47
11-000-217-320 Purchased Professional-Educational Services	220,000.00	75,778.50	142,542.75	1,678.75
Total Undist. Expend.-Other Supp.Serv.-Extra.Serv.	461,647.00	265,730.03	142,542.75	53,374.22
<b>Guidance</b>				
11-000-218-104 Salaries of other Professional staff	572,390.00	436,831.69	.00	135,558.31
11-000-218-105 Salaries of Secretarial and Clerical Assistants	60,787.00	50,383.40	.00	10,403.60
11-000-218-390 Other Purchased Professional and Technical Services	4,430.00	2,500.00	1,905.00	25.00

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10  
Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 10 month period ending April 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-218-500 other Purchased Services (400-500 series)	400.00	.00	.00	400.00
11-000-218-600 Supplies and Materials	49,578.00	38,473.65	3,710.42	7,393.93
11-000-218-800 other Objects	994.00	994.00	.00	.00
Total	688,579.00	529,182.74	5,615.42	153,780.84
Child Study Teams				
11-000-219-104 salaries of other Professional staff	488,704.00	464,768.57	.00	23,935.43
11-000-219-105 salaries of Secretarial and Clerical Assistants	60,479.00	50,245.90	.00	10,233.10
11-000-219-110 other salaries	31,598.00	31,597.52	.00	.48
11-000-219-390 other Purchased Professional and Technical Services	26,500.00	21,881.21	2,676.00	1,942.79
11-000-219-592 Misc. Purch. Svc (400-500 series O/than Res. Costs)	17,800.00	6,616.89	4,136.20	7,046.91
11-000-219-600 Supplies and Materials	55,000.00	35,040.04	11,011.60	8,948.36
11-000-219-800 other Objects	1,900.00	.00	.00	1,900.00
Total	681,981.00	610,150.13	17,823.80	54,007.07
Improvement of Instructional Services				
11-000-221-102 salaries of Supervisors of Instruction	125,338.00	107,584.20	.00	17,753.80
11-000-221-104 salaries of other Professional staff	347,339.00	302,459.29	.00	44,879.71
11-000-221-105 salaries of Secretarial and Clerical Assistants	58,993.00	47,860.80	.00	11,132.20
11-000-221-390 other Purchased Professional and Technical Services	17,425.00	17,424.84	.00	.16
11-000-221-500 other Purchased Services (400-500 series)	3,667.00	2,860.20	.00	806.80
11-000-221-600 Supplies and Materials	8,598.00	3,051.15	1,997.96	3,548.89
11-000-221-800 other Objects	13,979.00	10,169.38	18.40	3,791.22
Total	575,339.00	491,409.86	2,016.36	81,912.78
Educational Media Services - School Library				
11-000-222-100 salaries	240,001.00	191,813.60	.00	48,187.40
11-000-222-300 Purchased Professional and Technical Services	5,080.00	4,460.65	.00	619.35
11-000-222-500 other Purchased Services (400-500 series)	11,782.00	11,781.31	.00	.69
11-000-222-600 Supplies and Materials	25,754.00	20,723.66	1,397.76	3,632.58
11-000-222-800 other Objects	440.00	.00	.00	440.00
Total	283,057.00	228,779.22	1,397.76	52,880.02
Support Services - General Administration				
11-000-230-100 salaries	261,571.00	198,729.67	.00	62,841.33

**REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10**

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**Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 10 month period ending April 30, 2018)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-230-331 Legal Services	54,600.00	20,499.27	9,500.73	24,600.00
11-000-230-332 Audit Fees	24,476.00	18,955.00	.00	5,521.00
11-000-230-339 Other Purchased Professional Services	58,000.00	4,122.30	.00	53,877.70
11-000-230-530 Communications/Telephone	165,000.00	140,916.38	21,802.34	2,281.28
11-000-230-585 BOE Other Purchased Services	8,894.00	.00	.00	8,894.00
11-000-230-590 Misc. Purchased Services (400-500 except 530 & 585)	95,673.00	81,895.49	634.08	13,143.43
11-000-230-610 General Supplies	15,733.00	15,097.74	634.41	.85
11-000-230-630 BOE In-House Training/Meeting Supplies	8,365.00	1,674.75	40.00	6,650.25
11-000-230-890 Miscellaneous Expenditures	7,029.00	6,020.26	969.58	39.16
11-000-230-895 BOE Membership Dues and Fees	15,300.00	14,014.40	.00	1,285.60
Total	714,641.00	501,925.26	33,581.14	179,134.60
11-000-240-103 Support Services - School Administration	785,514.00	637,536.80	.00	147,977.20
11-000-240-104 Salaries of Principals/Assistant Principals	4,999.00	.00	.00	4,999.00
11-000-240-105 Salaries of Other Professional Staff	491,236.00	415,809.63	.00	75,426.37
11-000-240-500 Salaries of Secretarial and Clerical Assistants	4,591.00	4,040.87	.00	550.13
11-000-240-600 Other Purchased Services (400-500 series)	47,145.00	40,650.05	4,995.51	1,499.44
11-000-240-800 Supplies and Materials	1,238.00	.00	.00	1,238.00
Total	1,334,723.00	1,098,037.35	4,995.51	231,690.14
11-000-251-100 Undistributed Expenditures - Central Services	364,684.00	290,385.64	.00	74,298.36
11-000-251-340 Salaries	2,000.00	850.00	.00	1,150.00
11-000-251-592 Purchased Technical Services	57,100.00	27,812.71	9,711.17	19,576.12
11-000-251-600 Misc. Purch. Services (400-500 except 594)	22,000.00	4,132.86	.00	17,867.14
11-000-251-831 Supplies and Materials	7,000.00	6,910.97	.00	89.03
11-000-251-890 Interest on Current Loans	2,000.00	1,090.00	.00	910.00
Total	454,784.00	331,182.18	9,711.17	113,890.65
11-000-252-100 Undistributed Expenditures - Admin. Info. Technology	167,846.00	155,861.48	.00	11,984.52
11-000-252-500 Salaries	14,424.00	3,170.00	11,254.00	.00
11-000-252-600 Other Purchased Services (400-500 series)	500.00	.00	.00	500.00
11-000-252-800 Supplies and Materials	270.00	.00	.00	270.00
Total	183,040.00	159,031.48	11,254.00	12,754.52

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 10 month period ending April 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-261-420 Cleaning, Repair, and Maintenance Services	143,960.00	12,358.34	4,642.19	126,959.47
11-000-261-610 General Supplies	44,500.00	33,669.25	514.30	10,316.45
Total	188,460.00	46,027.59	5,156.49	137,275.92
Custodial Services				
Salaries	336,036.00	275,069.87	.00	60,966.13
Salaries of Non-Instructional Aides	41,246.00	31,561.19	.00	9,684.81
Purchased Professional and Technical Services	1,223,500.00	990,511.35	206,631.58	26,357.07
Cleaning, Repair, and Maintenance Services	166,432.50	128,408.54	26,802.94	11,221.02
Other Purchased Property Services	59,400.00	36,250.31	.00	23,149.69
Insurance	137,000.00	117,339.00	.00	19,661.00
Miscellaneous Purchased Services	5,800.00	2,882.25	.00	2,917.75
General Supplies	105,000.00	43,758.77	10,162.46	51,078.77
Energy (Natural Gas)	300,000.00	247,667.95	.00	52,332.05
Energy (Electricity)	375,000.00	251,070.51	.00	123,929.49
Energy (oil)	17,000.00	8,577.35	3,422.65	5,000.00
Total Custodial Services	2,766,414.50	2,133,097.09	247,019.63	386,297.78
Total Operation and Maintenance of Plant Services	2,954,874.50	2,179,124.68	252,176.12	523,573.70
Student Transportation Services				
Contr Serv -Aid in Lieu of Payments - Nonpublic	19,877.00	7,287.50	.00	12,589.50
Contracted Services (Home/School) - Vendors	928,413.00	732,279.97	181,333.32	14,799.71
Contracted Services (not Home/School) - Vendors	98,000.00	71,692.83	13,032.11	13,275.06
Contracted Services (Home/School) -Joint Agreements	30,000.00	635.40	.00	29,364.60
Contracted Services (Special Ed) - Joint Agreements	10,123.00	10,122.24	.00	.76
Contracted Services (Reg. Students) - ESCS & CTSAs	71,419.00	57,041.08	10,783.26	3,594.66
Contracted Services (Special Ed) - ESCS & CTSAs	365,518.00	314,563.26	50,953.83	.91
Total	1,523,350.00	1,193,622.28	256,102.52	73,625.20
UNALLOCATED BENEFITS				
Social Security Contributions	275,000.00	234,113.14	.00	40,886.86
Other Retirement Contributions - PERS	323,951.00	323,950.68	.00	.32
unemployment Compensation	50,000.00	.00	.00	50,000.00
workmen's Compensation	175,000.00	174,605.00	.00	395.00

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**REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
GENERAL FUND - FUND 10**

**Statement of Appropriations**

**Compared with Expenditures and Encumbrances**

**(For 10 month period ending April 30, 2018)**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-291-270 Health Benefits	4,820,414.00	4,820,413.74	.00	.26
11-000-291-280 Tuition Reimbursement	55,000.00	.00	.00	55,000.00
11-000-291-290 other Employee Benefits	72,500.00	12,330.75	174.49	59,994.76
11-000-291-299 unused Sick Payment to Term/Ret Staff	19,853.00	19,852.94	.00	.06
TOTAL UNALLOCATED BENEFITS	5,791,718.00	5,585,266.25	174.49	206,277.26
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	5,791,718.00	5,585,266.25	174.49	206,277.26
TOTAL UNDISTRIBUTED EXPENDITURES	18,353,326.50	15,143,761.38	1,272,207.65	1,937,357.47
TOTAL GENERAL CURRENT EXPENSE	30,105,342.30	24,923,998.21	1,364,311.67	3,817,032.42
EQUIPMENT				
12-120-100-730 Grades 1-5	7,000.00	.00	.00	7,000.00
12-4XX-100-730 Special Education - Instruction: School-Sponsored and Other Instructional Programs	50,500.00	11,820.00	2,200.00	36,480.00
Undistributed Expenditures:				
12-000-100-730 Instruction	36,290.00	36,290.00	.00	.00
12-000-266-730 Security	68,710.00	43,651.00	.00	25,059.00
Total Equipment	162,500.00	91,761.00	2,200.00	68,539.00
Facilities Acquisition and Construction Services				
12-000-400-450 Construction Services	80,000.00	19,053.59	.00	60,946.41
12-000-400-721 Lease Purchase Agreements - Principal	242,905.00	242,904.67	.00	.33
12-000-400-896 Assessment for Debt Service on SDA Funding	3,014.00	.00	.00	3,014.00
Total Facilities Acquisition & Construction Services	325,919.00	261,958.26	.00	63,960.74
TOTAL CAPITAL OUTLAY EXPENDITURES	488,419.00	353,719.26	2,200.00	132,499.74
GENERAL FUND GRAND TOTAL	30,593,761.30	25,277,717.47	1,366,511.67	3,949,532.16

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Interim Balance Sheet  
April 2018

ASSETS AND RESOURCES

ASSETS:

101	Cash in bank		477,142.57
	Accounts receivable:		
141	Intergovernmental - state	-438,186.00	
142	Intergovernmental - federal	466,398.16	
153	other	--	28,212.16

RESOURCES:

301	Estimated revenues	1,088,607.00	575,394.75
302	Less revenues	(513,212.25)	
	Total assets and resources		1,080,749.48

LIABILITIES AND FUND EQUITY

LIABILITIES:

411	Intergovernmental accounts payable-state		31,600.09
421	Accounts payable		62,012.38
481	Deferred revenues		14,687.80
	other current liabilities		538,377.00
	Total liabilities		646,677.27

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Interim Balance Sheet  
April 2018

FUND BALANCE:

Appropriated:			
753	Reserve for encumbrances - current year		167,103.38
754	Reserve for encumbrances - prior year		--
Reserved fund balance:			
761	Capital reserve account	--	
604	Add: Increase in capital reserve	--	
307	Less: Budgeted withdrawal from capital reser	--	--
601	Appropriations	1,088,607.00	
602	Less: Expenditures	(654,534.79)	
603	Encumbrances	(167,103.38)	266,968.83
Total fund balance			434,072.21
Total liabilities and fund equity			1,080,749.48

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Interim Statements Comparing

Budgeted Revenue with Actual to Date and

Appropriations with Expenditures and Encumbrances to Date

(For 10 month period ending April 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
20-1XXX	SPECIAL REVENUE FUNDS	58,977.00	.00	(UNDER)	58,977.00
20-3XXX	From local sources	37,721.00	81,434.25	(OVER)	-43,713.25
20-4XXX	From state sources:	991,909.00	431,778.00	(UNDER)	560,131.00
	From federal sources:		513,212.25	(UNDER)	575,394.75
	TOTAL SPECIAL REVENUE FUNDS	1,088,607.00			
EXPENDITURES		Appropriations	Expenditures	Encumbrances	Available Balance
State Projects:					
Other Special Projects:					
20-501-XXX-XXX	Nonpublic Textbooks	7,834.00	5,069.67	100.05	2,664.28
20-502-XXX-XXX	Nonpublic Auxiliary Services	35,434.00	17,737.00	.00	17,697.00
20-506-XXX-XXX	Nonpublic Handicapped Services	23,543.00	23,543.00	.00	.00
20-509-XXX-XXX	Nonpublic Nursing Services	13,871.00	13,871.00	.00	.00
20-510-XXX-XXX	Nonpublic Technology Initiative Program	16,016.00	5,291.00	.00	10,725.00
	Total State Projects	96,698.00	65,511.67	100.05	31,086.28
Federal Projects:					
20-T1 -XXX-XXX	E.S.S.A. Title I	284,579.00	190,388.49	363.62	93,826.89
20-T2 -XXX-XXX	E.S.S.A. Title II	64,491.00	3,374.87	12,284.83	48,831.30
20-T4 -XXX-XXX	E.S.S.A. Title IV	10,000.00	3,400.00	.00	6,600.00
20-IDE-XXX-XXX	I.D.E.A. Part B (Handicapped)	632,839.00	391,859.76	154,354.88	86,624.36
	TOTAL FEDERAL PROJECTS	991,909.00	589,023.12	167,003.33	235,882.55
	TOTAL SPECIAL REVENUE FUNDS	1,088,607.00	654,534.79	167,103.38	266,968.83

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Schedule of Revenues  
Actual Compared with Estimated  
(For 10 month period ending April 30, 2018)

	Estimated	Actual	Unrealized
SPECIAL REVENUE FUNDS			
Revenues from Local Sources			
20-1XXX Other Revenues from Local Sources	58,977.00	.00	58,977.00
20-1XXX Total Revenues from Local Sources	58,977.00	.00	58,977.00
Revenues from State Sources:			
20-32XX Other Restricted Entitlements	37,721.00	81,434.25	-43,713.25
Total Revenues from State Sources	37,721.00	81,434.25	-43,713.25
Revenues from Federal Sources			
20-4411-4416 Title I	284,579.00	157,646.00	126,933.00
20-4451-4455 Title II	84,901.00	2,369.00	82,532.00
20-4471-4474 Title IV	10,000.00	300.00	9,700.00
I.D.E.A. Part B (Handicapped)	612,429.00	271,463.00	340,966.00
Total Revenues from Federal Sources	991,909.00	431,778.00	560,131.00
TOTAL GRANTS AND ENTITLEMENTS	1,088,607.00	513,212.25	575,394.75

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
SPECIAL REVENUE FUNDS - FUND 20

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 10 month period ending April 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Other State Projects:				
20-501-XXX-XXX Nonpublic Textbooks	7,834.00	5,069.67	100.05	2,664.28
20-502-XXX-XXX Nonpublic Auxiliary Services	35,434.00	17,737.00	.00	17,697.00
20-506-XXX-XXX Nonpublic Handicapped Services	23,543.00	23,543.00	.00	.00
20-509-XXX-XXX Nonpublic Nursing Services	13,871.00	13,871.00	.00	.00
20-510-XXX-XXX Nonpublic Technology Initiative	16,016.00	5,291.00	.00	10,725.00
Total Other State Projects	96,698.00	65,511.67	100.05	31,086.28
Total State Projects	96,698.00	65,511.67	100.05	31,086.28
E.S.S.A Title I				
20-T1 -100-101 salaries-Instruction-sal of Teacher	199,933.00	145,336.04	.00	54,596.96
20-T1 -100-500 other Purchased Services-Instruction-400-500 series	3,175.00	3,175.00	.00	.00
20-T1 -100-600 Instructional Supplies-Instruction	42,242.00	41,877.45	363.62	.93
20-T1 -200-200 Benefits	16,065.00	.00	.00	16,065.00
20-T1 -200-500 other purchased services-Support	23,164.00	.00	.00	23,164.00
E.S.S.A. Title I Total	284,579.00	190,388.49	363.62	93,826.89
E.S.S.A. Title II				
20-T2 -200-100 Salaries-Support	11,851.00	.00	.00	11,851.00
20-T2 -200-200 Benefits	1,683.00	.00	.00	1,683.00
20-T2 -200-300 Professional tech services-Support	11,043.00	3,225.87	7,784.83	32.30
20-T2 -200-500 other purchased services-Support	39,914.00	149.00	4,500.00	35,265.00
E.S.S.A. Title II Total	64,491.00	3,374.87	12,284.83	48,831.30
E.S.S.A.Title IV				
20-T4 -100-600 Instructional supplies-Instruction	6,600.00	.00	.00	6,600.00
20-T4 -200-500 other purchased services-Support	3,400.00	3,400.00	.00	.00
E.S.S.A.Title IV Total	10,000.00	3,400.00	.00	6,600.00
I.D.E.A. Part B (Handicapped)				
20-IDE-100-110 Salaries-other salaries	22,631.00	9,987.36	.00	12,643.64
20-IDE-100-500 other purchased services-Instruction 400-500	558,244.00	381,872.40	154,354.88	22,016.72
20-IDE-100-600 Instructional supplies-Instruction	29,333.00	.00	.00	29,333.00
20-IDE-200-200 Benefits	22,631.00	.00	.00	22,631.00
TOTAL FEDERAL PROJECTS	991,909.00	589,023.12	167,003.33	235,882.55
TOTAL SPECIAL REVENUE FUNDS	1,088,607.00	654,534.79	167,103.38	266,968.83

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Interim Balance Sheet  
April 2018

ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	2,247,610.57
Accounts receivable:		
141	Intergovernmental - state	553,099.00
153	Other	--
RESOURCES:		
301	Estimated revenues	--
302	Less revenues	--
Total assets and resources		2,800,709.57

LIABILITIES AND FUND EQUITY

LIABILITIES:		
402	Interfund accounts payable	523,329.32
Other current liabilities		4,796.69
Total liabilities		528,126.01

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Interim Balance Sheet  
April 2018

FUND BALANCE:

Appropriated:			
753	Reserve for encumbrances - current year		22,560.00
754	Reserve for encumbrances - prior year		1,532,574.60
751,752,760	Other reserves		--
601	Appropriations	13,201,742.85	
602	Less: Expenditures	(10,831,362.29)	
603	Encumbrances	(1,555,134.60)	815,245.96
	Total appropriated	(12,386,496.89)	2,370,380.56
Unappropriated:			
770	Fund balance, July 1, 2017		1,178,582.86
303	Budgeted fund balance		(1,276,379.86)
	Total fund balance		2,272,583.56
	Total liabilities and fund equity		2,800,709.57

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	13,201,742.85	12,386,496.89	815,245.96
Revenues	(.00)	(.00)	(.00)
Subtotal	13,201,742.85	12,386,496.89	815,245.96
Less: Adjustment for prior year encumbrances	(11,925,362.99)	(11,925,362.99)	--
Budgeted Fund Balance	1,276,379.86	461,133.90	815,245.96

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Interim Statements Comparing  
Budgeted Revenue with Actual to Date and  
Appropriations with Expenditures and Encumbrances to Date  
(For 10 month period ending April 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
EXPENDITURES					
	Facilities Acquisition and Construction Services	Appropriations	Expenditures	Encumbrances	Available Balance
30-000-4XX-334	Architectural/Engineering Services	684,128.18	397,277.70	22,560.00	264,290.48
30-000-4XX-450	Construction Services	12,026,783.49	10,434,084.59	1,532,574.60	60,124.30
30-000-4XX-610	General Supplies	490,831.18	.00	.00	490,831.18
	TOTAL CAPITAL PROJECTS	13,201,742.85	10,831,362.29	1,555,134.60	815,245.96

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
CAPITAL PROJECTS FUNDS - FUND 30

Schedule of Revenues  
Actual Compared with Estimated  
(For 10 month period ending April 30, 2018)

Estimated

Actual

Unrealized

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40  
Interim Balance Sheet  
April 2018

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ASSETS AND RESOURCES

ASSETS:		
101	Cash in bank	.53

RESOURCES:		
301	Estimated revenues	2,723,236.00
302	Less revenues	(2,723,236.00)
	Total assets and resources	.53

LIABILITIES AND FUND EQUITY

LIABILITIES:		
	Other current liabilities	1.00
	Total liabilities	1.00

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40

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Interim Balance Sheet  
April 2018

FUND BALANCE:

Appropriated:

753	Reserve for encumbrances - current year	--	--	--
754	Reserve for encumbrances - prior year	--	--	--
767	Debt service reserve	--	--	--
608	Add: Increase in debt service reserve	--	--	--
313	Less: W/D from debt service reserve	--	--	--
751,752,753	other reserves	--	--	--
601	Appropriations	2,723,236.00		
602	Less: Expenditures	2,723,235.56		.44
603	Encumbrances	--	(2,723,235.56)	.44
	Total appropriated			
	Unappropriated:			
770	Fund balance, July 1, 2017			-.91
303	Budgeted fund balance			--
	Total fund balance			-.47
	Total liabilities and fund equity			.53

RECAPITULATION OF FUND BALANCE

	Budgeted	Actual	Variance
Appropriations	2,723,236.00	2,723,235.56	.44
Revenues	(2,723,236.00)	(2,723,236.00)	(.00)
Subtotal	.00	-.44	.44
Less: Adjustment for prior year encumbrances	(.00)	(.00)	--
Budgeted Fund Balance	.00	-.44	.44

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40

Interim Statements Comparing

Budgeted Revenue with Actual to Date and

Appropriations with Expenditures and Encumbrances to Date

(For 10 month period ending April 30, 2018)

REVENUES/SOURCES OF FUNDS		Budgeted Estimated	Actual to Date	Note: Over or (Under)	Unrealized Balance
40-1xxx	Revenue from local sources	1,622,483.00	1,809,927.00	(COVER)	-187,444.00
40-3xxx	DEBT SERVICE Revenue from State sources	1,100,753.00	913,309.00	(UNDER)	187,444.00
	TOTAL DEBT SERVICE FUND	2,723,236.00	2,723,236.00		.00
EXPENDITURES					
	REPAYMENT OF DEBT				
40-701-510-XXX	Repayment of Debt - Regular	2,723,236.00	2,723,235.56	.00	.44
	TOTAL DEBT SERVICE FUNDS	2,723,236.00	2,723,235.56	.00	.44

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40

Schedule of Revenues  
Actual Compared with Estimated  
(For 10 month period ending April 30, 2018)

	<u>Estimated</u>	<u>Actual</u>	<u>Unrealized</u>
40-1210 Revenue from Local Sources			
Local Tax Levy	1,622,483.00	1,809,927.00	-187,444.00
Revenues from State Sources			
Debt Service Aid Type II	1,100,753.00	913,309.00	187,444.00
Total Local Repayment of Debt	2,723,236.00	2,723,236.00	.00
TOTAL REPAYMENT OF DEBT	2,723,236.00	2,723,236.00	.00
40-3160			

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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
PENNSVILLE BOARD OF EDUCATION  
DEBT SERVICE FUNDS - FUND 40

Statement of Appropriations  
Compared with Expenditures and Encumbrances  
(For 10 month period ending April 30, 2018)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
DEBT SERVICE FUNDS				
Regular Debt Service				
40-701-510-834 Interest on Bonds	1,073,236.00	1,073,235.56	.00	.44
40-701-510-910 Redemption of Principal	1,650,000.00	1,650,000.00	.00	.00
Total Regular Debt Service	2,723,236.00	2,723,235.56	.00	.44
TOTAL DEBT SERVICE FUNDS	2,723,236.00	2,723,235.56	.00	.44