

**D. SCHOOL-BASED BUDGET SCHEDULES (IF APPLICABLE)**

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BALANCE SHEET - GAAP BASIS  
JUNE 30, 2018

	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>Assets</b>			
Cash and Cash Equivalents	\$19,941,289.18	\$ 332,588.52	\$20,273,877.70
Receivable:			
State	1,145,102.14		1,145,102.14
Federal			
Local	5,819,843.02		5,819,843.02
Interfunds Receivable	1,190,737.76		1,190,737.76
<b>Total Assets</b>	<u>\$28,096,972.10</u>	<u>\$ 332,588.52</u>	<u>\$28,429,560.62</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 2,450,656.82	\$ 322,283.70	\$ 2,772,940.52
Loans Payable	11,291,469.34		11,291,469.34
Interfunds Payable	717.50		717.50
Accrued Liability for Insurance Claims	1,116,627.73		1,116,627.73
<b>Total Liabilities</b>	<u>14,859,471.39</u>	<u>322,283.70</u>	<u>15,181,755.09</u>
<b>Fund Balances:</b>			
Restricted:			
Assigned for Other Purposes	692,269.67	10,304.82	702,574.49
Excess Surplus - Designated for Subsequent Years Expenditures	8,112,492.00		8,112,492.00
Excess Surplus	10,666,470.21		10,666,470.21
Assigned for Maintenance Reserve	1,500,000.00		1,500,000.00
Deficit	(7,733,731.17)		(7,733,731.17)
<b>Total Fund Balances</b>	<u>13,237,500.71</u>	<u>10,304.82</u>	<u>13,247,805.53</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$28,096,972.10</u>	<u>\$ 332,588.52</u>	<u>\$28,429,560.62</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

DISTRICT-WIDE

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-Wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 65,199,039.00		\$ 62,774,971.89	\$ 2,424,067.11
General Fund Reserve for Encumbrances at June 30, 2017	16,355.40		16,355.40	-
Combined General Fund Contribution and State Resources	65,215,394.40	0.98	62,791,327.29	2,424,067.11
Restricted Federal Resources :				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,190,497.00		1,146,537.26	43,959.74
Total Restricted Federal Resources	1,190,497.00	0.02	1,146,537.26	43,959.74
Totals	\$ 66,405,891.40	100.00%	\$ 63,937,864.55	\$ 2,468,026.85

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

BERKELEY TERRACE ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 4,477,660.00		\$ 4,312,561.67	\$ 165,098.33
Combined General Fund Contribution and State Resources	4,477,660.00	0.99	4,312,561.67	165,098.49
Restricted Federal Resources:				
Title I, Part A : <i>Improving Basic Programs</i>	67,222.00		64,743.42	2,478.58
Total Restricted Federal Resources	67,222.00	0.01	64,743.42	2,478.58
Totals	\$ 4,544,882.00	100.00%	\$ 4,377,305.09	\$ 167,577.07

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

CHANCELLOR AVENUE ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 4,515,698.00		\$ 4,282,369.83	\$ 233,328.17
General Fund Reserve for Encumbrances at June 30, 2017	658.45		658.45	
Combined General Fund Contribution and State Resources	4,516,356.45	0.98	4,283,028.28	233,328.17
Restricted Federal Resources:				
Title I, Part A : <i>Improving Basic Programs</i>	86,958.00		82,465.50	4,492.50
Total Restricted Federal Resources	86,958.00	0.02	82,465.50	4,492.03
Totals	\$ 4,603,314.45	100.00%	\$ 4,365,493.78	\$ 237,820.20

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2018

CHANCELLOR SOUTH

NOT APPLICABLE

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

MADISON AVENUE ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 3,234,864.00		\$ 3,132,723.01	\$ 102,140.99
Combined General Fund Contribution and State Resources	3,234,864.00	0.99	3,132,723.01	102,140.99
Restricted Federal Resources:				
Title I, Part A : <i>Improving Basic Programs</i>	46,142.00		44,685.06	1,456.94
Total Restricted Federal Resources	46,142.00	0.01	44,685.06	1,456.94
Totals	\$ 3,281,006.00	100.00%	\$ 3,177,408.07	\$ 103,597.93

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

MOUNT VERNON ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 4,676,323.00		\$ 4,414,608.06	\$ 261,714.94
General Fund Reserve for Encumbrances at June 30, 2017	1,037.17		1,037.17	
Combined General Fund Contribution and State Resources	4,677,360.17	0.98	4,415,645.23	261,715.11
Restricted Federal Resources:				
Title I, Part A : <i>Improving Basic Programs</i>	101,557.00		95,874.52	5,682.48
Total Restricted Federal Resources	101,557.00	0.02	95,874.52	5,682.48
Totals	\$ 4,778,917.17	100.00%	\$ 4,511,519.75	\$ 267,397.59



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

FLORENCE AVENUE ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 5,139,717.00		\$ 5,062,190.73	\$ 77,526.27
Combined General Fund Contribution and State Resources	5,139,717.00	0.98	5,062,190.73	77,526.27
Restricted Federal Resources:				
Title I, Part A : <i>Improving Basic Programs</i>	107,115.00		105,499.71	1,615.29
Total Restricted Federal Resources	107,115.00	0.02	105,499.71	1,615.29
Totals	\$ 5,246,832.00	100.00%	\$ 5,167,690.44	\$ 79,141.56

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

GROVE STREET ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 4,202,793.00		\$ 4,195,531.85	\$ 7,261.15
Combined General Fund Contribution and State Resources	<u>4,202,793.00</u>	<u>0.98</u>	<u>4,195,531.85</u>	<u>7,261.15</u>
Restricted Federal Resources				
Title I, Part A : <i>Improving Basic Programs</i>	83,203.00		83,069.25	143.75
Total Restricted Federal Resources	<u>83,203.00</u>	<u>0.02</u>	<u>83,069.25</u>	<u>143.75</u>
Totals	<u>\$ 4,285,996.00</u>	<u>100.00%</u>	<u>\$ 4,278,591.10</u>	<u>\$ 7,404.90</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

UNION AVENUE MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 7,299,158.00		\$ 7,053,817.87	\$ 245,339.71
General Fund Reserve for Encumbrances at June 30, 2017	999.00		999.00	
Combined General Fund Contribution and State Resources	7,300,157.00	0.98	7,054,816.87	245,339.71
Restricted Federal Resources:				
Title I, Part A : <i>Improving Basic Programs</i>	157,043.00		151,765.18	5,277.82
Total Restricted Federal Resources	157,043.00	0.02	151,765.18	5,277.82
<b>Totals</b>	<b>\$ 7,457,200.00</b>	<b>100.00%</b>	<b>\$ 7,206,582.05</b>	<b>\$ 250,617.53</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

UNIVERSITY ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 4,957,478.00		\$ 4,545,442.24	\$ 412,035.76
General Fund Reserve for Encumbrances at June 30, 2017	1,503.89		1,503.89	
Combined General Fund Contribution and State Resources	4,958,981.89	0.98	4,546,946.13	412,035.76
Restricted Federal Resources:				
Title I, Part A : <i>Improving Basic Programs</i>	103,349.00		94,761.86	8,587.14
Total Restricted Federal Resources	103,349.00	0.02	94,761.86	8,587.14
Totals	\$ 5,062,330.89	100.00%	\$ 4,641,707.99	\$ 420,622.90

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

THURGOOD MARSHALL SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 4,092,287.00		\$ 4,083,614.50	\$ 8,672.50
General Fund Reserve for Encumbrances at June 30, 2017	2,471.20		2,471.20	-
Combined General Fund Contribution and State Resources	4,094,758.20	0.98	4,086,085.70	8,672.50
Restricted Federal Resources				
Title I, Part A : <i>Improving Basic Programs</i>	83,369.00		83,192.43	176.57
Total Restricted Federal Resources	83,369.00	0.02	83,192.43	176.57
Totals	\$ 4,178,127.20	100.00%	\$ 4,169,278.13	\$ 8,849.07

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

UNIVERSITY MIDDLE SCHOOL

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to SBB	\$ 7,344,184.00		\$ 7,076,304.25	\$ 267,879.75
General Fund Reserve for Encumbrances at June 30, 2017	129.00		129.00	-
Combined General Fund Contribution & State Resources	7,344,313.00	0.98	7,076,433.25	267,879.75
Restricted Federal Resources				
Title I, Part A : <i>Improving Basic Programs</i>	156,516.00		150,807.17	5,708.83
Total Restricted Federal Resources	156,516.00	0.02	150,807.17	5,708.83
Totals	\$ 7,500,829.00	100.00%	\$ 7,227,240.42	\$ 273,588.58

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 16  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2018

IRVINGTON HIGH SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to SBB	\$ 15,258,877.00		\$ 14,615,808.28	\$ 643,068.72
General Fund Reserve for Encumbrances at June 30, 2017	9,556.69		9,556.69	-
Combined General Fund Contribution and State Resources	15,268,433.69	0.99	14,625,364.97	643,068.72
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	198,023.00		189,682.76	8,340.24
Total Restricted Federal Resources	198,023.00	0.01	189,682.76	8,340.24
Totals	\$ 15,466,456.69	100.00%	\$ 14,815,047.73	\$ 651,408.96

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b><u>REGULAR PROGRAMS - INSTRUCTION</u></b>					
Regular Programs - Instruction:					
2080 Kindergarten - Salaries of Teachers	\$ 2,083,404.00	\$ (50,823.00)	\$ 2,032,581.00	\$ 1,842,576.08	\$ 190,005.92
2100 Grades 1-5 - Salaries of Teachers	14,290,972.00	(204,011.50)	14,086,960.50	13,588,178.01	488,782.49
2120 Grades 6-8 - Salaries of Teachers	6,141,853.00	(30,345.35)	6,111,507.65	5,880,559.23	230,948.42
2140 Grades 9-12 - Salaries of Teachers	6,909,862.00	(324,349.11)	6,585,512.89	6,310,328.47	274,984.42
Regular Programs - Undistributed Instruction:					
3020 Purchased Professional-Educational Services	3,153,180.00		3,153,180.00	3,153,180.00	-
3080 Other Purchased Services (400-500 series)	290,781.20	2,486.50	293,267.70	284,035.60	9,232.10
3080 General Supplies	279,733.06	(2,363.00)	277,370.06	260,866.72	16,503.34
3100 Textbooks	12,410.00	15,056.26	27,466.26	17,508.11	9,958.15
3120 Other Objects	58,158.25	1,233.00	59,391.25	47,739.88	11,651.37
3200 TOTAL REGULAR PROGRAMS - INSTRUCTION	33,220,153.51	(583,116.20)	32,637,037.31	31,394,971.10	1,232,066.21
<b><u>SPECIAL EDUCATION - INSTRUCTION</u></b>					
Learning and/or Language Disabilities:					
4500 Salaries of Teachers	2,201,601.00	(18,439.87)	2,183,161.13	2,144,342.13	38,819.00
4660 Total Learning and/or Language Disabilities	2,201,601.00	(18,439.87)	2,183,161.13	2,144,342.13	38,819.00
Behavioral Disabilities:					
6000 Salaries of Teachers	65,078.00		65,078.00	44,925.97	20,152.03
6160 Total Behavioral Disabilities	65,078.00		65,078.00	44,925.97	20,152.03
Multiple Disabilities:					
6500 Salaries of Teachers	343,888.00	6,986.00	350,874.00	255,260.20	95,613.80
6600 General Supplies	250.00		250.00	241.62	8.38
6620 Textbooks	200.00		200.00	-	200.00
6660 Total Multiple Disabilities	344,338.00	6,986.00	351,324.00	255,501.82	95,822.18
Resource Room/Resource Center:					
7000 Salaries of Teachers	2,585,852.00	108,547.03	2,694,399.03	2,502,057.78	192,341.25
7160 Total Resource Room/Resource Center	2,585,852.00	108,547.03	2,694,399.03	2,502,057.78	192,341.25
TOTAL SPECIAL EDUCATION - INSTRUCTION	5,199,869.00	97,093.16	5,296,962.16	4,946,627.70	347,134.46
Basic Skills/Remedial - Instruction:					
Bilingual Education - Instruction:					
12000 Salaries of Teachers	1,457,775.00	219,768.30	1,677,543.30	1,610,733.43	66,809.87
12100 General Supplies	502.00	-	502.00	497.26	4.74
12160 Total Bilingual Education - Instruction	1,458,277.00	219,768.30	1,678,045.30	1,611,230.69	66,814.61
School-Sponsored Cocurricular Activities - Instruction:					
17000 Salaries	54,895.00		54,895.00	40,285.50	14,609.50
17020 Purchased Services (300-500 Series)	1,700.00		1,700.00	225.00	1,475.00
17100 Total School-Sponsored Cocurricular Activities - Instruction	56,595.00		56,595.00	40,510.50	16,084.50
School-Sponsored Cocurricular Athletics - Instruction:					
17500 Salaries	363,812.00	(13,779.00)	350,033.00	324,175.53	25,857.47
17520 Purchased Services (300-500 Series)	140,216.85	(13,300.00)	126,916.85	121,584.36	5,332.49
17540 Supplies and Materials	4,000.00	28,300.00	32,300.00	30,411.09	1,888.91
17560 Other Objects	101,000.00	50,000.00	151,000.00	95,248.85	55,751.15
17600 Total School-Sponsored Cocurricular Athletics - Instruction	609,028.85	51,221.00	660,249.85	571,419.83	88,830.02
Summer School - Instruction:					
20000 Salaries of Teachers	101,750.00	(15,910.00)	85,840.00	49,581.50	36,278.50
20120 General Supplies	1,138.00	-	1,138.00	624.87	513.13
20180 Total Summer School - Instruction	102,888.00	(15,910.00)	86,978.00	50,186.37	36,791.63
Summer School - Support:					
20500 Salaries	27,750.00	15,910.00	43,660.00	25,160.00	18,500.00
20600 Total Summer School - Support	27,750.00	15,910.00	43,660.00	25,160.00	18,500.00
20620 Total Summer School	130,638.00	-	130,638.00	75,346.37	55,291.63
Total Instruction	40,671,551.36	(225,933.74)	40,445,617.62	38,840,306.19	1,605,311.43
Undistributed Expenditures - Attendance and Social Work:					
29500 Salaries	407,749.00	7,864.21	415,613.21	414,385.29	1,227.92
29560 Salaries of Fam. Liaisons and Comm. Parent Inv. Spec.	249,369.00	1,661.59	250,030.59	249,008.51	1,022.08
29620 Other Purchased Services (400-500 Series)	37,743.00	-	37,743.00	35,298.82	2,444.18
29680 Total Undistributed Expend. - Attend. and Social Work	694,861.00	9,525.80	704,386.80	698,692.62	4,694.18
Undistributed Expenditures - Health Services:					
30500 Salaries	1,433,342.00	(7,375.86)	1,425,966.14	1,349,478.08	76,488.06
30520 Salaries of Social Services Coordinators	710,365.00	798.00	711,163.00	692,690.00	18,473.00
30620 Total Undistributed Expenditures - Health Services	2,143,707.00	(6,577.86)	2,137,129.14	2,042,168.08	94,961.06
Undistributed Expenditures - Guidance Services:					
41500 Salaries of Other Professional Staff	1,813,348.00	77,749.26	1,891,097.26	1,810,533.26	80,564.00
41520 Salaries of Secretarial and Clerical Assistants	381,798.00	-	381,798.00	349,484.18	12,333.82
41540 Other Salaries	205,151.00	41,761.78	246,912.78	246,912.78	-
41620 Supplies and Materials	2,530.00	-	2,530.00	350.69	2,179.31
41660 Total Undistributed Expenditures - Guidance Services	2,382,827.00	119,511.04	2,502,338.04	2,407,260.91	95,077.13
Undistributed Expenditures - Improvement of Inst. Serv.:					
43140 Other Purch Services (400-500 Series)	29,180.00		29,180.00	19,974.11	9,205.89
43200 Total Undist. Expend. - Improvement of Inst. Serv.	29,180.00		29,180.00	19,974.11	9,205.89
Undistributed Expenditures - Educational Media Services/School Library:					
43500 Salaries	865,768.00	1,442.51	867,210.51	858,889.51	8,321.00
43520 Salaries of Technology Coordinators	447,542.00	30,380.93	477,922.93	452,966.57	24,956.36
43560 Other Purchased Services (400-500 Series)	10,030.00	-	10,030.00	8,030.00	2,000.00
43580 Supplies and Materials	5,684.00	(2,500.00)	4,184.00	1,800.29	2,383.72
43620 Total Undistributed Expenditures - Educational Media Services/School Library	1,330,024.00	29,323.44	1,359,347.44	1,321,786.36	37,561.08



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Instructional Staff Training Services:</b>					
44080 Purchased Professional - Educational Services	\$ 10,100.00	\$ (1,830.00)	\$ 8,270.00	\$ 4,036.00	\$ 4,234.00
44120 Other Purchased Services (400-500 Series)	2,250.00	-	2,250.00	1,804.00	446.00
44180 Total Undistributed Expenditures - Instructional Staff Training Services	12,350.00	(1,830.00)	10,520.00	5,840.00	4,680.00
<b>Undistributed Expenditures - Support Services - School Admin.:</b>					
46000 Salaries of Principals/Assistant Principals/Program Directors	2,235,678.00	92,516.41	2,328,194.41	2,175,261.94	152,932.47
46040 Salaries of Secretarial and Clerical Assistants	957,840.00	2,582.10	960,422.10	897,615.99	62,806.11
46060 Other Salaries	24,420.00	(3,961.21)	20,458.79	12,416.00	8,043.79
46080 Purchased Professional and Technical Services	600.00	(600.00)	-	-	-
46100 Other Purchased Services (400-500 Series)	271,498.04	5,899.81	277,397.85	264,167.65	13,230.20
46120 Supplies and Materials	94,659.00	(4,240.50)	90,418.50	82,968.72	7,449.78
46160 Total Undistributed Expenditures - Support Services - School Admin.	3,584,695.04	92,196.61	3,676,891.65	3,432,429.30	244,462.35
<b>Undistributed Expenditures - Security:</b>					
51000 Salaries	2,351,929.00	(3,973.22)	2,347,955.78	2,248,504.04	99,451.74
51060 General Supplies	2,000.00	-	2,000.00	1,688.29	311.71
51100 Total Undistributed Expenditures - Security	2,353,929.00	(3,973.22)	2,349,955.78	2,250,192.33	99,763.45
51120 Total Undistributed Expenditures - Operations and Maintenance of Plant	2,353,929.00	(3,973.22)	2,349,955.78	2,250,192.33	99,763.45
<b>Undistributed Expenditures - Student Transportation Services:</b>					
52280 Contracted Services (Other than Between Home and School) - Vendor	86,047.00	(12,009.07)	74,037.93	53,907.00	20,130.93
52480 Total Undistributed Expenditures - Student Transportation Services	86,047.00	(12,009.07)	74,037.93	53,907.00	20,130.93
<b>UNALLOCATED BENEFITS:</b>					
71020 Social Security Contributions	200,006.00	-	200,006.00	200,006.00	-
71080 Other Retirement Contributions - ERIIP	879,914.00	-	879,914.00	879,914.00	-
71180 Health Benefits	11,657,738.00	-	11,657,738.00	11,657,738.00	-
71220 Other Employee Benefits	309,000.00	-	309,000.00	265,681.90	34,018.10
71240 TOTAL UNALLOCATED BENEFITS	13,037,658.00	-	13,037,658.00	13,003,639.90	34,018.10
71260 TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	13,037,658.00	-	13,037,658.00	13,003,639.90	34,018.10
72140 TOTAL UNDISTRIBUTED EXPENDITURES	25,654,278.04	226,166.74	25,880,444.78	25,235,670.61	644,574.17
72260 TOTAL GENERAL CURRENT EXPENSE	66,325,639.40	1,133.00	66,326,972.40	63,676,176.88	2,450,795.52
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Special Education - Instruction:					
75500 Undistributed Expenditures - Instruction	80,092.00	(1,133.00)	78,959.00	61,687.75	17,231.25
75880 Total Equipment	80,092.00	(1,133.00)	78,959.00	61,687.75	17,231.25
76400 TOTAL CAPITAL OUTLAY	80,092.00	(1,133.00)	78,959.00	61,687.75	17,231.25
84080 District-Wide School Based Expenditures	66,405,691.40	0.00	66,405,691.40	63,937,964.55	2,468,026.85
<b>Other Financing Sources:</b>					
Operating Transfer In	66,389,536.00	-	66,389,536.00	63,931,613.97	2,457,922.03
Total Other Financing Sources:	66,389,536.00	-	66,389,536.00	63,931,613.97	2,457,922.03
<b>Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)</b>	(16,355.40)	(0.00)	(16,355.40)	(6,050.58)	10,304.82
Fund Balance, July 1	16,355.40		16,355.40	16,355.40	-
Fund Balance, June 30	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 10,304.82	\$ 10,304.82

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: <u>Berkeley School 02</u>		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2080	Kindergarten - Salaries of Teachers	\$ 288,096.00		\$ 288,096.00	\$ 246,773.00	\$ 41,323.00
2100	Grades 1-5 - Salaries of Teachers	1,761,193.00	(20,275.50)	1,740,917.50	1,739,829.26	1,088.24
Regular Programs - Undistributed Instruction:						
3020	Purchased Professional-Educational Services	358,898.00		358,898.00	358,898.00	
3060	Other Purchased Services (400-500 Series)	19,468.00		19,468.00	19,467.82	0.18
3080	General Supplies	9,056.00		9,056.00	7,585.13	1,470.87
3120	Other Objects	4,700.00		4,700.00	3,426.15	1,273.85
3200	TOTAL REGULAR PROGRAMS - INSTRUCTION	3,441,411.00	(20,275.50)	3,421,135.50	2,375,979.36	45,156.14
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Learning and/or Language Disabilities:						
4500	Salaries of Teachers	122,663.00	8,443.00	131,106.00	131,106.00	
4680	Total Learning and/or Language Disabilities	122,663.00	8,443.00	131,106.00	131,106.00	
Multiple Disabilities:						
6500	Salaries of Teachers	260,164.00		260,164.00	164,550.20	95,613.80
6660	Total Multiple Disabilities	260,164.00		260,164.00	164,550.20	95,613.80
	TOTAL SPECIAL EDUCATION - INSTRUCTION	382,827.00	8,443.00	391,270.00	295,656.20	95,613.80
<b>Bilingual Education - Instruction:</b>						
12000	Salaries of Teachers	120,841.00		120,841.00	118,603.50	2,237.50
12160	Total Bilingual Education - Instruction	120,841.00		120,841.00	118,603.50	2,237.50
	Total Instruction and At-Risk Programs	2,945,079.00	(11,832.50)	2,933,246.50	2,790,239.06	143,007.44
Undistributed Expenditures - Attendance and Social Work:						
29560	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	26,650.00		26,650.00	26,650.00	
29620	Other Purchased Services (400-500 Series)	2,826.00		2,826.00	2,843.04	182.96
29680	Total Undistributed Expenditures - Attendance and Social Work	29,476.00		29,476.00	29,293.04	182.96
Undistributed Expenditures - Health Services:						
30500	Salaries	108,003.00	3,463.50	111,466.50	111,466.50	
30520	Salaries of Social Services Coordinators	55,993.00		55,993.00	54,267.00	1,706.00
30620	Total Undistributed Expenditures - Health Services	163,996.00	3,463.50	167,459.50	165,753.50	1,706.00
Undistributed Expenditures - Guidance Services:						
41500	Salaries of Other Professional Staff	69,892.00	3,288.00	73,180.00	72,810.00	370.00
41620	Supplies and Materials	350.00		350.00	152.96	197.04
41680	Total Undistributed Expenditures - Guidance Services	70,242.00	3,288.00	73,530.00	72,962.96	567.04
Undistributed Expenditures - Improvement of Instructional Services:						
43140	Other Purch Services (400-500 Series)	3,727.00		3,727.00	1,467.90	2,259.10
43200	Total Undistributed Expenditures - Improvement of Instructional Services	3,727.00		3,727.00	1,467.90	2,259.10
Undistributed Expenditures - Edu. Media Serv./Sch. Library:						
43500	Salaries	75,529.00	5,081.00	80,610.00	80,610.00	
43520	Salaries of Technology Coordinators	51,941.00		51,941.00	50,430.00	1,511.00
43560	Other Purchased Services (400-500 Series)	730.00		730.00	730.00	
43580	Supplies and Materials	300.00		300.00		300.00
43620	Total Undistributed Expenditures - Edu. Media Serv./School Library	128,500.00	5,081.00	133,581.00	131,770.00	1,811.00
Undistributed Expenditures - Support Services - School Admin.:						
46000	Salaries of Principals/Assistant Principals/Program Directors	133,500.00		133,500.00	133,435.00	65.00
46040	Salaries of Secretarial and Clerical Assistants	82,885.00		82,885.00	78,211.60	4,673.40
46060	Other Salaries	2,220.00		2,220.00	1,720.00	500.00
46100	Other Purchased Services (400-500 Series)	22,924.00		22,924.00	19,810.05	3,113.95
46120	Supplies and Materials	1,500.00		1,500.00	1,401.32	98.68
46160	Total Undistributed Expenditures - Support Services - School Admin.	243,029.00		243,029.00	234,577.97	8,451.03
Undistributed Expenditures - Security:						
51000	Salaries	161,042.00		161,042.00	160,971.66	70.34
51100	Total Undistributed Expenditures - Security	161,042.00		161,042.00	160,971.66	70.34
51120	Total Undistributed Expenditures - Operations and Maintenance of Plant	161,042.00		161,042.00	160,971.66	70.34
Undistributed Expenditures - Student Transportation Services:						
52280	Contracted Services (Other than Between Home and School) - Vendor	3,500.00		3,500.00	1,530.00	1,970.00
52480	Total Undistributed Expenditures - Student Transportation Services	3,500.00		3,500.00	1,530.00	1,970.00

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Berkeley School 02		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	\$ 14,976.00	\$	\$ 14,976.00	\$ 14,976.00	\$
71180	Health Benefits	773,763.00		773,763.00	773,763.00	
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<u>788,739.00</u>		<u>788,739.00</u>	<u>788,739.00</u>	<u>-</u>
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>788,739.00</u>		<u>788,739.00</u>	<u>788,739.00</u>	<u>-</u>
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,592,251.00</u>	11,832.50	<u>1,604,083.50</u>	<u>1,587,066.03</u>	<u>17,017.47</u>
72260	<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,537,330.00</u>		<u>4,537,330.00</u>	<u>4,377,305.09</u>	<u>160,024.91</u>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Special Education - Instruction:</b>						
75500	Undistributed Expenditures - Instruction	7,552.00	-	7,552.00	-	7,552.00
75880	<b>Total Equipment</b>	<u>7,552.00</u>	<u>-</u>	<u>7,552.00</u>	<u>-</u>	<u>7,552.00</u>
76400	<b>TOTAL CAPITAL OUTLAY</b>	<u>7,552.00</u>	<u>-</u>	<u>7,552.00</u>	<u>-</u>	<u>7,552.00</u>
84060	<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,544,882.00</u>	<u>-</u>	<u>4,544,882.00</u>	<u>4,377,305.09</u>	<u>167,576.91</u>
<b>Other Financing Sources:</b>						
	Operating Transfer In	4,544,882.00	-	4,544,882.00	4,377,305.09	167,576.91
	<b>Total Other Financing Sources:</b>	<u>4,544,882.00</u>	<u>-</u>	<u>4,544,882.00</u>	<u>4,377,305.09</u>	<u>167,576.91</u>
<b>Excess (Deficiency) of Other Financing Sources Over/</b>						
<b>(Under) Expenditures and Other Financing (Uses)</b>						
		-	-	-	-	-
<b>Fund Balance, July 1</b>						
		-	-	-	-	-
<b>Fund Balance, June 30</b>						
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 16  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Chancellor School 03		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2080	Kindergarten - Salaries of Teachers	\$ 136,219.00	\$	\$ 136,219.00	\$ 125,852.58	\$ 10,366.42
2100	Grades 1-5 - Salaries of Teachers	2,115,766.00	(77,599.66)	2,038,166.34	1,867,147.00	171,019.34
Regular Programs - Undistributed Instruction:						
3020	Purchased Professional-Educational Services	153,814.00		153,814.00	153,814.00	
3060	Other Purchased Services (400-500 Series)	19,066.00		19,066.00	19,065.59	0.41
3080	General Supplies	25,178.00		25,178.00	25,176.22	1.78
3100	Textbooks	750.00		750.00	712.42	37.58
3120	Other Objects	4,007.25	1,035.50	5,042.75	4,412.75	630.00
3200	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,454,800.25</b>	<b>(76,564.16)</b>	<b>2,378,236.09</b>	<b>2,195,180.56</b>	<b>182,055.53</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Resource Room/Resource Center:						
7000	Salaries of Teachers	168,050.00	64,710.06	232,760.06	232,552.00	208.06
7160	<b>Total Resource Room/Resource Center</b>	<b>168,050.00</b>	<b>64,710.06</b>	<b>232,760.06</b>	<b>232,552.00</b>	<b>208.06</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>						
		<b>168,050.00</b>	<b>64,710.06</b>	<b>232,760.06</b>	<b>232,552.00</b>	<b>208.06</b>
Bilingual Education - Instruction:						
12000	Salaries of Teachers	272,828.00		272,828.00	257,815.50	15,012.50
12160	<b>Total Bilingual Education - Instruction</b>	<b>272,828.00</b>		<b>272,828.00</b>	<b>257,815.50</b>	<b>15,012.50</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>2,895,678.25</b>	<b>(11,854.10)</b>	<b>2,883,824.15</b>	<b>2,686,548.06</b>	<b>197,276.09</b>
Undistributed Expenditures - Attendance and Social Work:						
29500	Salaries	42,102.00	3,857.20	45,959.20	45,969.20	
29560	Salaries of Family Liaisons and Comm. Par. Inv. Spec.	29,239.00	28.25	29,267.25	29,266.68	0.57
29620	Other Purchased Services (400-500 Series)	2,768.00		2,768.00	2,588.43	179.57
29680	<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>74,109.00</b>	<b>3,885.45</b>	<b>78,004.45</b>	<b>77,824.31</b>	<b>180.14</b>
Undistributed Expenditures - Health Services:						
30500	Salaries	133,625.00		133,625.00	119,119.08	14,505.92
30520	Salaries of Social Services Coordinators	55,994.00		55,994.00	54,287.00	1,707.00
30620	<b>Total Undistributed Expenditures - Health Services</b>	<b>189,619.00</b>		<b>189,619.00</b>	<b>173,406.08</b>	<b>16,212.92</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Chancellor School 03		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 101,003.00	\$ 8,792.00	\$ 109,795.00	\$ 109,795.00	\$
41620	Supplies and Materials	200.00		200.00	197.73	2.27
41660	<b>Total Undistributed Expenditures - Guidance Services</b>	<b>101,203.00</b>	<b>8,792.00</b>	<b>109,995.00</b>	<b>109,992.73</b>	<b>2.27</b>
<b>Undistributed Expenditures - Improvement of Instructional Services:</b>						
43140	Other Purchased Services (400-500 Series)	1,457.00		1,457.00	1,437.58	19.42
43200	<b>Total Undistributed Expenditures - Improvement of Instructional Services</b>	<b>1,457.00</b>		<b>1,457.00</b>	<b>1,437.58</b>	<b>19.42</b>
<b>Undistributed Expenditures - Educational Media Services/Sch. Library:</b>						
43500	Salaries	58,705.00		58,705.00	57,596.00	1,109.00
43520	Salaries of Technology Coordinators	51,941.00		51,941.00	33,249.50	18,691.50
43560	Other Purchased Services (400-500 Series)	730.00		730.00	730.00	-
43620	<b>Total Undistributed Expenditures - Educational Media Serv/Sch. Library</b>	<b>111,376.00</b>		<b>111,376.00</b>	<b>91,575.50</b>	<b>19,800.50</b>
<b>Undistributed Expenditures - Instructional Staff Training Services:</b>						
44120	Other Purchased Services (400-500 series)	1,000.00		1,000.00	947.00	53.00
44180	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>1,000.00</b>		<b>1,000.00</b>	<b>947.00</b>	<b>53.00</b>
<b>Undistributed Expenditures - Support Services - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Program Directors	142,261.00		142,261.00	141,859.28	401.72
46040	Salaries of Secretarial and Clerical Assistants	45,196.00	1,572.15	46,768.15	46,767.20	0.95
46060	Other Salaries	1,850.00	(1,370.00)	480.00	350.00	130.00
46100	Other Purchased Services (400-500 Series)	19,327.20	(1,000.00)	18,327.20	16,218.60	2,108.60
46120	Supplies and Materials	4,347.00	1,000.00	5,347.00	5,345.33	1.67
46160	<b>Total Undistributed Expenditures - Support Services - School Admin.</b>	<b>212,981.20</b>	<b>202.15</b>	<b>213,183.35</b>	<b>210,540.41</b>	<b>2,642.94</b>
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	133,453.00		133,453.00	133,309.61	143.39
51100	<b>Total Undistributed Expenditures - Security</b>	<b>133,453.00</b>		<b>133,453.00</b>	<b>133,309.61</b>	<b>143.39</b>
51120	<b>Total Undistributed Expenditures - Operations and Maintenance of Plant</b>	<b>133,453.00</b>		<b>133,453.00</b>	<b>133,309.61</b>	<b>143.39</b>
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and School) - Vendor	6,580.00	(1,035.50)	5,544.50	4,054.50	1,490.00
52480	<b>Total Undistributed Expenditures - Student Transportation Services</b>	<b>6,580.00</b>	<b>(1,035.50)</b>	<b>5,544.50</b>	<b>4,054.50</b>	<b>1,490.00</b>
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	14,666.00		14,666.00	14,666.00	
71180	Health Benefits	861,192.00		861,192.00	861,192.00	
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>875,858.00</b>		<b>875,858.00</b>	<b>875,858.00</b>	
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>875,858.00</b>		<b>875,858.00</b>	<b>875,858.00</b>	
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,707,636.20</b>	<b>11,854.10</b>	<b>1,719,490.30</b>	<b>1,676,945.72</b>	<b>40,544.58</b>
72260	<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>4,603,314.45</b>	<b>-</b>	<b>4,603,314.45</b>	<b>4,365,493.78</b>	<b>237,820.67</b>
84060	<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,603,314.45</b>		<b>4,603,314.45</b>	<b>4,365,493.78</b>	<b>237,820.67</b>
<b>Other Financing Sources:</b>						
	Operating Transfer In	4,602,656.00		4,602,656.00	4,364,835.33	237,820.67
	<b>Total Other Financing Sources:</b>	<b>4,602,656.00</b>		<b>4,602,656.00</b>	<b>4,364,835.33</b>	<b>237,820.67</b>
<b>Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)</b>						
		(658.45)		(658.45)	(658.45)	
<b>Fund Balance, July 1</b>						
		658.45		658.45	658.45	
<b>Fund Balance, June 30</b>						
		\$ (0.00)	\$ -	\$ (0.00)	\$ (0.00)	\$ -

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Chancellor South School 013

Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
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NOT APPLICABLE

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: <u>Madison School 07</u>		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b><u>REGULAR PROGRAMS - INSTRUCTION</u></b>						
<b>Regular Programs - Instruction:</b>						
2080	Kindergarten - Salaries of Teachers	\$ 155,442.00	\$ 13,150.00	\$ 168,592.00	\$ 168,592.00	\$
2100	Grades 1-5 - Salaries of Teachers	1,430,183.00	(24,986.50)	1,405,176.50	1,370,890.44	34,286.06
<b>Regular Programs - Undistributed Instruction:</b>						
3020	Purchased Professional-Educational Services	102,543.00		102,543.00	102,543.00	
3060	Other Purchased Services (400-500 Series)	14,153.00		14,153.00	13,152.84	1,000.16
3080	General Supplies	20,249.00		20,249.00	9,110.82	11,138.18
3100	Textbooks	200.00		200.00		200.00
3120	Other Objects	1,840.00		1,840.00		1,840.00
3200	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,724,590.00</b>	<b>(11,836.50)</b>	<b>1,712,753.50</b>	<b>1,664,289.10</b>	<b>48,464.40</b>
<b><u>SPECIAL EDUCATION - INSTRUCTION</u></b>						
<b>Resource Room/Resource Center:</b>						
7000	Salaries of Teachers	121,195.00	2,000.00	123,195.00	122,916.00	279.00
7160	<b>Total Resource Room/Resource Center</b>	<b>121,195.00</b>	<b>2,000.00</b>	<b>123,195.00</b>	<b>122,916.00</b>	<b>279.00</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>121,195.00</b>	<b>2,000.00</b>	<b>123,195.00</b>	<b>122,916.00</b>	<b>279.00</b>
<b>Bilingual Education - Instruction:</b>						
12000	Salaries of Teachers	51,941.00		51,941.00	50,430.00	1,511.00
12180	<b>Total Bilingual Education - Instruction</b>	<b>51,941.00</b>		<b>51,941.00</b>	<b>50,430.00</b>	<b>1,511.00</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>1,897,726.00</b>	<b>(9,836.50)</b>	<b>1,887,889.50</b>	<b>1,837,635.10</b>	<b>50,254.40</b>
<b>Undistributed Expenditures - Attendance and Social Work:</b>						
29500	Salaries	56,425.00		56,425.00	56,186.45	238.55
29560	Salaries of Fam. Liaisons and Comm. Parent Inv. Spec.	26,138.00		26,138.00	25,116.49	1,021.51
29620	Other Purchased Services (400-500 Series)	1,910.00		1,910.00	1,785.69	124.31
29680	<b>Total Undistributed Expend. - Attendance and Social Work</b>	<b>84,473.00</b>		<b>84,473.00</b>	<b>83,088.63</b>	<b>1,384.37</b>
<b>Undistributed Expenditures - Health Services:</b>						
30500	Salaries	130,937.00		130,937.00	86,085.00	44,852.00
30520	Salaries of Social Services Coordinators	41,862.00		41,862.00	40,305.00	1,557.00
30620	<b>Total Undistributed Expenditures - Health Services</b>	<b>172,799.00</b>		<b>172,799.00</b>	<b>126,390.00</b>	<b>46,409.00</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: <u>Madison School 07</u>		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 64,008.00	\$	\$ 64,008.00	\$ 63,750.00	\$ 258.00
41620	Supplies and Materials	500.00		500.00		500.00
41660	<b>Total Undistributed Expenditures - Guidance Services</b>	<b>64,508.00</b>		<b>64,508.00</b>	<b>63,750.00</b>	<b>758.00</b>
<b>Undistributed Expenditures - Improvement of Inst. Serv.:</b>						
43140	Other Purch Services (400-500 Series)	1,005.00		1,005.00	992.74	12.26
43200	<b>Total Undistributed Expenditures - Improvement of Inst. Services</b>	<b>1,005.00</b>		<b>1,005.00</b>	<b>992.74</b>	<b>12.26</b>
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	75,308.00	9,062.00	84,370.00	84,370.00	
43520	Salaries of Technology Coordinators	29,775.00	774.50	30,549.50	30,549.50	
43560	Other Purchased Services (400-500 Series)	730.00		730.00	730.00	
43620	<b>Total Undistributed Expend. - Edu. Media Serv./Sch. Library</b>	<b>105,813.00</b>	<b>9,836.50</b>	<b>115,649.50</b>	<b>115,649.50</b>	<b>-</b>
<b>Undistributed Expenditures - Instructional Staff Training Services:</b>						
44120	Other Purchased Services (400-500 Series)	1,250.00		1,250.00	857.00	393.00
44180	<b>Total Undistributed Expend. - Instructional Staff Training Services</b>	<b>1,250.00</b>		<b>1,250.00</b>	<b>857.00</b>	<b>393.00</b>
<b>Undistributed Expenditures - Support Services - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Directors	125,927.00		125,927.00	125,927.00	-
46040	Salaries of Secretarial and Clerical Assistants	63,472.00		63,472.00	62,973.91	498.09
46060	Other Salaries	2,220.00		2,220.00	1,792.04	427.96
46100	Other Purchased Services (400-500 Series)	14,411.00		14,411.00	12,480.62	1,930.38
46120	Supplies and Materials	2,000.00		2,000.00	1,009.53	990.47
46160	<b>Total Undistributed Expend. - Support Services - School Admin.</b>	<b>208,030.00</b>		<b>208,030.00</b>	<b>204,183.10</b>	<b>3,846.90</b>
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	103,912.00		103,912.00	103,912.00	
51100	<b>Total Undistributed Expenditures - Security</b>	<b>103,912.00</b>		<b>103,912.00</b>	<b>103,912.00</b>	
51120	<b>Total Undistributed Expenditures - Oper. and Maint. of Plant</b>	<b>103,912.00</b>		<b>103,912.00</b>	<b>103,912.00</b>	
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and School) - Vendor	4,198.00		4,198.00	3,658.00	540.00
52480	<b>Total Undistributed Expenditures - Student Transportation Services</b>	<b>4,198.00</b>		<b>4,198.00</b>	<b>3,658.00</b>	<b>540.00</b>
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	10,118.00		10,118.00	10,118.00	
71180	Health Benefits	627,174.00		627,174.00	627,174.00	
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>637,292.00</b>		<b>637,292.00</b>	<b>637,292.00</b>	<b>-</b>
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>637,292.00</b>		<b>637,292.00</b>	<b>637,292.00</b>	<b>-</b>
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,383,280.00</b>	<b>9,836.50</b>	<b>1,393,116.50</b>	<b>1,339,772.97</b>	<b>53,343.53</b>
72260	<b>TOTAL SCHOOL-BASED BUDGET CURRENT EXPENSE</b>	<b>3,281,006.00</b>	<b>-</b>	<b>3,281,006.00</b>	<b>3,177,408.07</b>	<b>103,597.93</b>
84060	<b>TOTAL SCHOOL-BASED EXPENDITURES</b>	<b>3,281,006.00</b>		<b>3,281,006.00</b>	<b>3,177,408.07</b>	<b>103,597.93</b>
<b>Other Financing Sources:</b>						
	Operating Transfer In	3,281,006.00		3,281,006.00	3,177,408.07	103,597.93
	<b>Total Other Financing Sources:</b>	<b>3,281,006.00</b>		<b>3,281,006.00</b>	<b>3,177,408.07</b>	<b>103,597.93</b>
<b>Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)</b>						
<b>Fund Balance, July 1</b>						
<b>Fund Balance, June 30</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Mount Vernon School 08		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2080	Kindergarten - Salaries of Teachers	\$ 393,474.00	\$ (115,084.00)	\$ 278,390.00	\$ 140,073.50	\$ 138,316.50
2100	Grades 1-5 - Salaries of Teachers	1,775,962.00		1,775,962.00	1,775,765.54	196.46
Regular Programs - Undistributed Instruction:						
3020	Purchased Professional-Educational Services	256,357.00		256,357.00	256,357.00	
3060	Other Purchased Services (400-500 Series)	30,008.00		30,008.00	28,941.83	1,066.17
3080	General Supplies	23,565.17		23,565.17	21,912.92	1,652.25
3100	Textbooks	750.00		750.00		750.00
3120	Other Objects	6,396.00		6,396.00	4,339.00	2,057.00
3200	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,486,512.17</b>	<b>(115,084.00)</b>	<b>2,371,428.17</b>	<b>2,227,388.79</b>	<b>144,039.38</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Learning and/or Language Disabilities:						
4500	Salaries of Teachers	238,960.00	(48,675.00)	190,285.00	183,488.70	6,796.30
4660	<b>Total Learning and/or Language Disabilities</b>	<b>238,960.00</b>	<b>(48,675.00)</b>	<b>190,285.00</b>	<b>183,488.70</b>	<b>6,796.30</b>
Resource Room/Resource Center:						
7000	Salaries of Teachers	159,254.00	12,066.00	171,320.00	171,320.00	-
7160	<b>Total Resource Room/Resource Center</b>	<b>159,254.00</b>	<b>12,066.00</b>	<b>171,320.00</b>	<b>171,320.00</b>	<b>-</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>398,214.00</b>	<b>(36,609.00)</b>	<b>361,605.00</b>	<b>354,808.70</b>	<b>6,796.30</b>
Bilingual Education - Instruction:						
12000	Salaries of Teachers	51,941.00	115,084.00	167,025.00	167,019.02	5.98
12160	<b>Total Bilingual Education - Instruction</b>	<b>51,941.00</b>	<b>115,084.00</b>	<b>167,025.00</b>	<b>167,019.02</b>	<b>5.98</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>2,936,667.17</b>	<b>(36,609.00)</b>	<b>2,900,058.17</b>	<b>2,749,217.51</b>	<b>150,840.66</b>
Undistributed Expenditures - Attendance and Social Work:						
29500	Salaries	54,824.00	604.55	55,428.55	55,291.44	137.11
29560	Salaries of Family Liaisons and Comm. Par. Inv. Spec.	29,239.00	27.68	29,266.68	29,266.68	-
29620	Other Purchased Services (400-500 Series)	3,340.00	-	3,340.00	3,123.60	216.40
29680	<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>87,403.00</b>	<b>632.23</b>	<b>88,035.23</b>	<b>87,681.72</b>	<b>353.51</b>
Undistributed Expenditures - Health Services:						
30500	Salaries	114,652.00	7,063.00	121,715.00	121,551.87	163.13
30520	Salaries of Social Services Coordinators	41,863.00	-	41,863.00	40,305.00	1,558.00
30620	<b>Total Undistributed Expenditures - Health Services</b>	<b>156,515.00</b>	<b>7,063.00</b>	<b>163,578.00</b>	<b>161,856.87</b>	<b>1,721.13</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Mount Vernon School 09		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 132,259.00	\$	\$ 132,259.00	\$ 63,750.00	\$ 68,509.00
41620	Supplies and Materials	480.00		480.00		480.00
41660	<b>Total Undistributed Expenditures - Guidance Services</b>	<b>132,739.00</b>		<b>132,739.00</b>	<b>63,750.00</b>	<b>68,989.00</b>
<b>Undistributed Expenditures - Improvement of Inst. Serv.:</b>						
43140	Other Purchased Services (400-500 Series)	1,758.00		1,758.00	1,734.80	23.20
43200	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,758.00</b>		<b>1,758.00</b>	<b>1,734.80</b>	<b>23.20</b>
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	57,785.00	9,025.00	66,810.00	66,810.00	
43520	Salaries of Technology Coordinators	31,613.00		31,613.00	30,549.50	1,063.50
43560	Other Purchased Services (400-500 Series)	730.00		730.00	730.00	
43620	<b>Total Undistributed Expenditures - Edu. Media Serv./Sch. Library</b>	<b>90,128.00</b>	<b>9,025.00</b>	<b>99,153.00</b>	<b>98,089.50</b>	<b>1,063.50</b>
<b>Undistributed Expenditures - Instructional Staff Training Serv.:</b>						
44080	Purchased Professional - Educational Services	1,500.00		1,500.00	806.00	694.00
44180	<b>Total Undistributed Expend. - Instructional Staff Training Serv.</b>	<b>1,500.00</b>		<b>1,500.00</b>	<b>806.00</b>	<b>694.00</b>
<b>Undistributed Expenditures - Support Services - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Dir.	93,490.00	20,521.00	114,011.00	93,488.00	20,523.00
46020	Salaries of Other Professional Staff					
46040	Salaries of Secretarial and Clerical Assistants	126,279.00		126,279.00	122,259.36	4,019.64
46080	Other Salaries	1,850.00	(632.23)	1,217.77	1,162.00	55.77
46100	Other Purchased Services (400-500 Series)	20,944.00		20,944.00	18,589.47	2,354.53
46120	Supplies and Materials	10,456.00		10,456.00	9,791.69	664.31
46160	<b>Total Undistributed Expend. - Support Serv. - School Admin.</b>	<b>253,019.00</b>	<b>19,888.77</b>	<b>272,907.77</b>	<b>245,290.52</b>	<b>27,617.25</b>
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	217,570.00		217,570.00	204,051.83	13,518.17
51100	<b>Total Undistributed Expenditures - Security</b>	<b>217,570.00</b>		<b>217,570.00</b>	<b>204,051.83</b>	<b>13,518.17</b>
51120	<b>Total Undistributed Expenditures - Oper. and Maint. of Plant</b>	<b>217,570.00</b>		<b>217,570.00</b>	<b>204,051.83</b>	<b>13,518.17</b>
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and Sch) - Vendor	4,005.00		4,005.00	1,428.00	2,577.00
52480	<b>Total Undistributed Expenditures - Student Transportation Serv.</b>	<b>4,005.00</b>		<b>4,005.00</b>	<b>1,428.00</b>	<b>2,577.00</b>
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	17,699.00		17,699.00	17,699.00	
71080	Other Retirement Contributions - ERIP	879,914.00		879,914.00	879,914.00	
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>897,613.00</b>		<b>897,613.00</b>	<b>897,613.00</b>	
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>897,613.00</b>		<b>897,613.00</b>	<b>897,613.00</b>	
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,842,250.00</b>	<b>36,509.00</b>	<b>1,878,859.00</b>	<b>1,762,302.24</b>	<b>116,556.76</b>
72260	<b>TOTAL SCHOOL-BASED BUDGET CURRENT EXPENSE</b>	<b>4,778,917.17</b>	<b>-</b>	<b>4,778,917.17</b>	<b>4,511,519.75</b>	<b>267,397.42</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: Mount Vernon School 09</u>		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
84060	TOTAL SCHOOL-BASED EXPENDITURES	4,778,917.17		4,778,917.17	4,511,519.75	267,397.42
	Other Financing Sources:					
	Operating Transfer In	4,777,880.00		4,777,880.00	4,510,482.58	267,397.42
	Total Other Financing Sources:	4,777,880.00		4,777,880.00	4,510,482.58	267,397.42
	Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)	(1,037.17)		(1,037.17)	(1,037.17)	
	Fund Balance, July 1	1,037.17		1,037.17	1,037.17	
	Fund Balance, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ -

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Florence Avenue Elementary School 04		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2080	Kindergarten - Salaries of Teachers	\$ 345,449.00	\$ 19,863.00	\$ 365,312.00	\$ 365,312.00	\$
2100	Grades 1-5 - Salaries of Teachers	2,095,530.00	(44,195.56)	2,051,334.44	2,041,738.79	9,595.65
Regular Programs - Undistributed Instruction:						
3020	Purchased Professional-Educational Services	230,720.00		230,720.00	230,720.00	
3060	Other Purchased Services (400-500 Series)	30,110.00		30,110.00	30,109.90	0.10
3080	General Supplies	36,288.00		36,288.00	36,276.44	11.56
3100	Textbooks	1,000.00	306.00	1,306.00	1,260.78	45.22
3120	Other Objects	9,390.00	(306.00)	9,084.00	9,084.00	-
3200	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,748,487.00</b>	<b>(24,332.56)</b>	<b>2,724,154.44</b>	<b>2,714,501.91</b>	<b>9,652.53</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Resource Room/Resource Center:						
7000	Salaries of Teachers	209,880.00		209,880.00	203,125.00	6,755.00
7160	<b>Total Resource Room/Resource Center</b>	<b>209,880.00</b>		<b>209,880.00</b>	<b>203,125.00</b>	<b>6,755.00</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>209,880.00</b>		<b>209,880.00</b>	<b>203,125.00</b>	<b>6,755.00</b>
Bilingual Education - Instruction:						
12000	Salaries of Teachers	240,979.00	16,791.50	257,770.50	257,770.50	
12100	General Supplies	402.00		402.00	398.85	3.15
12180	<b>Total Bilingual Education - Instruction</b>	<b>241,381.00</b>	<b>16,791.50</b>	<b>258,172.50</b>	<b>258,169.35</b>	<b>3.15</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>3,199,748.00</b>	<b>(7,541.06)</b>	<b>3,192,206.94</b>	<b>3,175,796.26</b>	<b>16,410.68</b>
Undistributed Expenditures - Attendance and Social Work:						
29500	Salaries	34,995.00		34,995.00	34,419.00	576.00
29560	Salaries of Fam, Liaisons and Comm. Parent Inv. Spec.	29,239.00	27.68	29,266.68	29,266.68	
29620	Other Purchased Services (400-500 Series)	3,667.00		3,667.00	3,429.40	237.60
29680	<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>67,901.00</b>	<b>27.68</b>	<b>67,928.68</b>	<b>67,115.08</b>	<b>813.60</b>
Undistributed Expenditures - Health Services:						
30500	Salaries	126,039.00	3,287.56	129,326.56	127,678.45	1,648.11
30520	Salaries of Social Services Coordinators	55,994.00		55,994.00	54,287.00	1,707.00
30620	<b>Total Undistributed Expenditures - Health Services</b>	<b>182,033.00</b>	<b>3,287.56</b>	<b>185,320.56</b>	<b>181,965.45</b>	<b>3,355.11</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Florence Avenue Elementary School 04		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 57,263.00	\$ 4,253.50	\$ 61,516.50	\$ 61,516.50	\$ -
41660	Total Undistributed Expenditures - Guidance Services	57,263.00	4,253.50	61,516.50	61,516.50	-
<b>Undistributed Expenditures - Improvement of Inst. Serv.:</b>						
43140	Other Purch Services (400-500 Series)	1,930.00		1,930.00	1,904.64	25.36
43200	Total Undist. Expend. - Improvement of Inst. Serv.	1,930.00		1,930.00	1,904.64	25.36
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	98,209.00		98,209.00	94,851.00	3,358.00
43520	Salaries of Technology Coordinators	34,921.00		34,921.00	33,249.50	1,671.50
43560	Other Purchased Services (400-500 Series)	730.00		730.00	730.00	-
43580	Supplies and Materials	255.00		255.00	255.00	-
43620	Total Undistributed Expenditures - Edu. Media Serv./Sch. Library	134,115.00		134,115.00	129,085.50	5,029.50
<b>Undistributed Expenditures - Instructional Staff Training Services:</b>						
44080	Purchased Professional - Educational Services	3,000.00		3,000.00	1,446.00	1,554.00
44180	Total Undistributed Expenditures - Instructional Staff Training Serv.	3,000.00		3,000.00	1,446.00	1,554.00
<b>Undistributed Expenditures - Support Services - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Directors	235,903.00		235,903.00	223,354.78	12,548.22
46040	Salaries of Secretarial and Clerical Assistants	108,116.00		108,116.00	79,379.47	28,736.53
46060	Other Salaries	1,850.00	(27.68)	1,822.32	812.00	1,010.32
46100	Other Purchased Services (400-500 Series)	23,862.00	(3,953.00)	19,909.00	19,908.75	0.25
46120	Supplies and Materials	6,418.00	-	6,418.00	6,414.42	3.58
46160	Total Undistributed Expenditures - Support Serv. - School Admin.	376,149.00	(3,980.68)	372,168.32	329,869.42	42,298.90
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	229,406.00		229,406.00	223,245.59	6,160.41
51100	Total Undistributed Expenditures - Security	229,406.00		229,406.00	223,245.59	6,160.41
51120	Total Undistributed Expenditures - Oper. and Maint. of Plant	229,406.00		229,406.00	223,245.59	6,160.41
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and Sch) - Vendor	5,517.00	459.00	5,976.00	5,976.00	-
52480	Total Undistributed Expenditures - Student Transportation Services	5,517.00	459.00	5,976.00	5,976.00	-
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	19,431.00		19,431.00	19,431.00	-
71180	Health Benefits	970,339.00		970,339.00	970,339.00	-
71240	TOTAL UNALLOCATED BENEFITS	989,770.00		989,770.00	989,770.00	-
71260	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	989,770.00		989,770.00	989,770.00	-
72140	TOTAL UNDISTRIBUTED EXPENDITURES	2,047,084.00	4,047.06	2,051,131.06	1,991,694.18	59,236.88
72260	TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,246,832.00	(3,494.00)	5,243,338.00	5,167,690.44	75,647.56
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Special Education - Instruction:</b>						
75500	Undistributed Expenditures - Instruction		3,494.00	3,494.00		3,494.00
75880	Total Equipment		3,494.00	3,494.00		3,494.00
76400	TOTAL CAPITAL OUTLAY	-	3,494.00	3,494.00	-	3,494.00
84060	TOTAL SCHOOL BASED EXPENDITURES	5,246,832.00		5,246,832.00	5,167,690.44	79,141.56
<b>Other Financing Sources:</b>						
	Operating Transfer In	5,246,832.00		5,246,832.00	5,167,690.44	79,141.56
	Total Other Financing Sources:	5,246,832.00	-	5,246,832.00	5,167,690.44	79,141.56
<b>Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)</b>						
<b>Fund Balance, July 1</b>						
<b>Fund Balance, June 30</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Grove Street Elementary School 06		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2080	Kindergarten - Salaries of Teachers	\$ 230,333.00	\$ 12,425.00	\$ 242,758.00	\$ 242,758.00	\$
2100	Grades 1-5 - Salaries of Teachers	1,562,283.00		1,562,283.00	1,561,938.08	344.92
Regular Programs - Undistributed Instruction:						
3020	Purchased Professional-Educational Services	307,627.00		307,627.00	307,627.00	
3060	Other Purchased Services (400-500 Series)	20,905.00	(350.00)	20,555.00	20,554.70	0.30
3080	General Supplies	10,414.00	5,350.00	15,764.00	15,756.35	7.65
3100	Textbooks		4,156.53	4,156.53	4,156.53	
3120	Other Objects	5,000.00	-	5,000.00	4,860.46	139.54
3200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,136,562.00	21,581.53	2,158,143.53	2,157,651.12	492.41
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Learning and/or Language Disabilities:						
4500	Salaries of Teachers	381,824.00	12,828.13	394,452.13	394,452.13	
4680	Total Learning and/or Language Disabilities	381,824.00	12,828.13	394,452.13	394,452.13	
Multiple Disabilities:						
6600	General Supplies	250.00		250.00	241.62	8.38
6680	Total Multiple Disabilities	250.00		250.00	241.62	8.38
Resource Room/Resource Center:						
7000	Salaries of Teachers	161,449.00	12,015.00	173,464.00	173,464.00	
7160	Total Resource Room/Resource Center	161,449.00	12,015.00	173,464.00	173,464.00	
	TOTAL SPECIAL EDUCATION - INSTRUCTION	543,323.00	24,843.13	568,166.13	568,157.75	8.38
<b>Bilingual Education - Instruction</b>						
12100	General Supplies	100.00	-	100.00	98.41	1.59
12160	Total Bilingual Education - Instruction	100.00	-	100.00	98.41	1.59
	Total Instruction and At-Risk Programs	2,679,985.00	46,424.66	2,726,409.66	2,725,907.28	502.38
Undistributed Expenditures - Attendance and Social Work:						
29560	Salaries of Family Liaisons and Comm. Par. Inv. Spec.	26,650.00	26.00	26,676.00	26,676.00	
29620	Other Purchased Services (400-500 Series)	2,744.00		2,744.00	2,566.59	177.41
29680	Total Undistributed Expenditures - Attendance and Social Work	29,394.00	26.00	29,420.00	29,242.59	177.41
Undistributed Expenditures - Health Services:						
30500	Salaries	128,922.00		128,922.00	128,411.50	510.50
30520	Salaries of Social Services Coordinators	55,994.00		55,994.00	54,287.00	1,707.00
30620	Total Undistributed Expenditures - Health Services	184,916.00		184,916.00	182,698.50	2,217.50

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Grove Street Elementary School 06		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 62,733.00	\$ 2,229.00	\$ 64,962.00	\$ 64,962.00	\$ -
41660	<b>Total Undistributed Expenditures - Guidance Services</b>	<u>62,733.00</u>	<u>2,229.00</u>	<u>64,962.00</u>	<u>64,962.00</u>	<u>-</u>
<b>Undistributed Expenditures - Improvement of Instructional Services:</b>						
43140	Other Purchased Services (400-500 Series)	1,445.00		1,445.00	1,425.44	19.56
43200	<b>Total Undistributed Expenditures - Improvement of Inst. Serv.</b>	<u>1,445.00</u>		<u>1,445.00</u>	<u>1,425.44</u>	<u>19.56</u>
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	111,987.00	(29,575.49)	82,411.51	82,361.51	50.00
43520	Salaries of Technology Coordinators	48,266.00	(9,947.64)	38,318.36	37,633.00	685.36
43560	Other Purchased Services (400-500 Series)	730.00	-	730.00	730.00	-
43620	<b>Total Undistributed Expenditures - Edu. Media Serv./Sch. Library</b>	<u>160,983.00</u>	<u>(39,523.13)</u>	<u>121,459.87</u>	<u>120,724.51</u>	<u>735.36</u>
<b>Undistributed Expenditures - Support Services - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Directors	112,230.00		112,230.00	111,485.34	744.66
46040	Salaries of Secretarial and Clerical Assistants	105,237.00		105,237.00	102,861.37	2,375.63
46080	Other Salaries	1,850.00		1,850.00	1,424.00	426.00
46080	Purchased Professional and Technical Services	100.00	(100.00)	-	-	-
46100	Other Purchased Services (400-500 Series)	17,735.00	(4,056.53)	13,678.47	13,678.47	-
46120	Supplies and Materials	5,129.00	-	5,129.00	5,128.80	0.20
46160	<b>Total Undistributed Expenditures - Support Serv. - School Admin.</b>	<u>242,281.00</u>	<u>(4,156.53)</u>	<u>238,124.47</u>	<u>234,577.98</u>	<u>3,546.49</u>
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	153,419.00		153,419.00	153,212.80	206.20
51100	<b>Total Undistributed Expenditures - Security</b>	<u>153,419.00</u>		<u>153,419.00</u>	<u>153,212.80</u>	<u>206.20</u>
51120	<b>Total Undistributed Expenditures - Oper. and Maint. of Plant</b>	<u>153,419.00</u>		<u>153,419.00</u>	<u>153,212.80</u>	<u>206.20</u>
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and School) - Vendor	5,000.00	(5,000.00)	-	-	-
52480	<b>Total Undistributed Expenditures - Student Transportation Services</b>	<u>5,000.00</u>	<u>(5,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	14,543.00		14,543.00	14,543.00	-
71180	Health Benefits	751,297.00		751,297.00	751,297.00	-
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<u>765,840.00</u>		<u>765,840.00</u>	<u>765,840.00</u>	<u>-</u>
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>765,840.00</u>		<u>765,840.00</u>	<u>765,840.00</u>	<u>-</u>
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,606,011.00</u>	<u>(46,424.66)</u>	<u>1,559,586.34</u>	<u>1,552,683.82</u>	<u>6,902.52</u>
72260	<b>TOTAL SCHOOL-BASED BUDGET CURRENT EXPENSE</b>	<u>4,285,996.00</u>	<u>-</u>	<u>4,285,996.00</u>	<u>4,278,591.10</u>	<u>7,404.90</u>
84060	<b>TOTAL SCHOOL-BASED EXPENDITURES</b>	<u>4,285,996.00</u>		<u>4,285,996.00</u>	<u>4,278,591.10</u>	<u>7,404.90</u>
<b>Other Financing Sources:</b>						
	Operating Transfer In	4,285,996.00		4,285,996.00	4,278,591.10	7,404.90
	<b>Total Other Financing Sources:</b>	<u>4,285,996.00</u>		<u>4,285,996.00</u>	<u>4,278,591.10</u>	<u>7,404.90</u>
<b>Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)</b>						
<b>Fund Balance, July 1</b>						
<b>Fund Balance, June 30</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: Union Avenue Middle School 11</u>		<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b><u>REGULAR PROGRAMS - INSTRUCTION</u></b>						
Regular Programs - Instruction:						
2120	Grades 6-8 - Salaries of Teachers	\$ 3,216,163.00	\$ (30,345.35)	\$ 3,185,817.65	\$ 3,026,163.45	\$ 159,654.20
Regular Programs - Undistributed Instruction:						
3000	Other Salaries for Instruction					-
3020	Purchased Professional-Educational Services	307,628.00		307,628.00	307,628.00	-
3060	Other Purchased Services (400-500 Series)	27,530.00		27,530.00	27,311.20	218.80
3080	General Supplies	42,351.00	(9,000.00)	33,351.00	31,782.64	1,568.36
3100	Textbooks	4,000.00	9,000.00	13,000.00	8,311.86	4,688.14
3120	Other Objects	2,325.00	-	2,325.00		2,325.00
3200	TOTAL REGULAR PROGRAMS - INSTRUCTION	3,559,997.00	(30,345.35)	3,569,651.65	3,401,197.15	168,454.50
<b><u>SPECIAL EDUCATION - INSTRUCTION</u></b>						
Learning and/or Language Disabilities:						
4500	Salaries of Teachers	342,935.00	8,964.00	351,899.00	349,122.53	2,776.47
4660	Total Learning and/or Language Disabilities	342,935.00	8,964.00	351,899.00	349,122.53	2,776.47
Resource Room/Resource Center:						
7000	Salaries of Teachers	248,824.00		248,824.00	236,890.80	11,933.20
7160	Total Resource Room/Resource Center	248,824.00		248,824.00	236,890.80	11,933.20
	TOTAL SPECIAL EDUCATION - INSTRUCTION	591,759.00	8,964.00	600,723.00	586,013.33	14,709.67
Bilingual Education - Instruction:						
12000	Salaries of Teachers	211,550.00		211,550.00	210,830.00	720.00
12160	Total Bilingual Education - Instruction	211,550.00		211,550.00	210,830.00	720.00
School-Sponsored Cocurricular Athletics - Instruction:						
17500	Salaries	31,836.00		31,836.00	23,030.00	8,806.00
17600	Total School-Sponsored Cocurricular Athletics - Instruction	31,836.00		31,836.00	23,030.00	8,806.00
Summer School - Instruction:						
20000	Salaries of Teachers	32,375.00	(15,910.00)	16,465.00	4,810.00	11,655.00
20120	General Supplies	500.00		500.00		500.00
20180	Total Summer School - Instruction	32,875.00	(15,910.00)	16,965.00	4,810.00	12,155.00
Summer School - Support						
20500	Salaries	9,250.00	15,910.00	25,160.00	25,160.00	-
20600	Total Summer School - Support	9,250.00	15,910.00	25,160.00	25,160.00	-
20620	Total Summer School	42,125.00		42,125.00	29,970.00	12,155.00
	Total Instruction and At-Risk Programs	4,477,267.00	(21,381.35)	4,455,885.65	4,251,040.46	204,845.17
Undistributed Expend. - Attendance and Social Work:						
29500	Salaries	42,225.00	746.46	42,971.46	42,971.46	-
29620	Other Purchased Services (400-500 Series)	3,965.00		3,965.00	3,707.91	257.09
29680	Total Undistributed Expenditures - Attend. and Social Work	46,190.00	746.46	46,936.46	46,679.37	257.09
Undistributed Expenditures - Health Services:						
30500	Salaries	142,984.00	193.00	143,177.00	142,511.00	666.00
30520	Salaries of Social Services Coordinators	111,987.00	-	111,987.00	108,574.00	3,413.00
30620	Total Undistributed Expenditures - Health Services	254,971.00	193.00	255,164.00	251,085.00	4,079.00



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: Union Avenue Middle School 11</u>		<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 317,783.00	\$ -	\$ 317,783.00	\$ 306,356.00	\$ 11,427.00
41520	Salaries of Secretarial and Clerical Assistants	62,807.00		62,807.00	62,073.00	734.00
41540	Other Salaries	50,855.00	48.89	50,703.89	50,703.89	-
41660	<b>Total Undistributed Expenditures - Guidance Services</b>	<b>431,245.00</b>	<b>48.89</b>	<b>431,293.89</b>	<b>419,132.89</b>	<b>12,161.00</b>
<b>Undistributed Expenditures - Improvement of Inst. Serv.:</b>						
43140	Other Purchased Services (Series 400-500)	2,087.00		2,087.00	2,059.31	27.69
43200	<b>Total Undistributed Expend. - Improvement of Inst. Serv.</b>	<b>2,087.00</b>		<b>2,087.00</b>	<b>2,059.31</b>	<b>27.69</b>
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	65,234.00	1,576.00	66,810.00	66,810.00	
43520	Salaries of Technology Coordinators	31,613.00	18,817.00	50,430.00	50,430.00	
43560	Other Purchased Services (400-500 series)	730.00		730.00	730.00	
43580	Supplies and Materials	4,000.00	(2,500.00)	1,500.00	259.72	1,240.28
43620	<b>Total Undistributed Expend. - Edu. Media Serv./Sch. Library</b>	<b>101,577.00</b>	<b>17,893.00</b>	<b>119,470.00</b>	<b>118,229.72</b>	<b>1,240.28</b>
<b>Undistributed Expenditures - Support Serv. - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Dir.	310,444.00		310,444.00	309,710.01	733.99
46040	Salaries of Secretarial and Clerical Assistants	56,391.00		56,391.00	40,345.00	16,046.00
46060	Other Salaries	2,220.00		2,220.00	2,074.20	145.80
46100	Other Purchased Services (400-500 Series)	33,002.00	2,473.57	35,475.57	34,544.57	931.00
46120	Supplies and Materials	12,304.00	5,459.00	18,763.00	15,504.40	3,258.60
46160	<b>Total Undistributed Expend. - Support Serv. - School Admin.</b>	<b>414,361.00</b>	<b>8,932.57</b>	<b>423,293.57</b>	<b>402,178.18</b>	<b>21,115.39</b>
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	202,979.00		202,979.00	200,006.60	2,972.40
51100	<b>Total Undistributed Expenditures - Security</b>	<b>202,979.00</b>		<b>202,979.00</b>	<b>200,006.60</b>	<b>2,972.40</b>
51120	<b>Total Undistributed Expenditures - Oper. and Maint. of Plant</b>	<b>202,979.00</b>		<b>202,979.00</b>	<b>200,006.60</b>	<b>2,972.40</b>
<b>Undistributed Expenditures - Student Transportation Serv.:</b>						
52280	Contracted Services (Other than Between Home and Sch) - Vendor	17,149.00	(6,432.57)	10,716.43	8,796.50	3,919.93
52480	<b>Total Undistributed Expenditures - Student Transportation Serv.</b>	<b>17,149.00</b>	<b>(6,432.57)</b>	<b>10,716.43</b>	<b>8,796.50</b>	<b>3,919.93</b>
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	21,009.00		21,009.00	21,009.00	
71180	Health Benefits	1,488,365.00		1,488,365.00	1,488,365.00	
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,509,374.00</b>		<b>1,509,374.00</b>	<b>1,509,374.00</b>	
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,509,374.00</b>		<b>1,509,374.00</b>	<b>1,509,374.00</b>	
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,979,933.00</b>	<b>21,361.35</b>	<b>3,001,314.35</b>	<b>2,955,541.57</b>	<b>45,772.78</b>
72260	<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>7,457,200.00</b>		<b>7,457,200.00</b>	<b>7,206,582.05</b>	<b>250,617.95</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: Union Avenue Middle School 11</u>		<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
84060	TOTAL SCHOOL-BASED EXPENDITURES	<u>7,457,200.00</u>		<u>7,457,200.00</u>	<u>7,206,532.05</u>	<u>250,667.95</u>
	Other Financing Sources:					
	Operating Transfer In	7,456,201.00		7,456,201.00	7,207,263.05	248,937.95
	Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution					
	Capital Leases (non-budgeted)					
	Total Other Financing Sources:	<u>7,456,201.00</u>		<u>7,456,201.00</u>	<u>7,207,263.05</u>	<u>248,937.95</u>
	Excess (Deficiency) of Other Financing Sources Over/(Under)					
	Expenditures and Other Financing (Uses)	(999.00)		(999.00)	681.00	1,680.00
	Fund Balance, July 1	999.00		999.00	999.00	
	Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,580.00</u>	<u>\$ 1,580.00</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: University Elementary School 05		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2080	Kindergarten - Salaries of Teachers	\$ 295,968.00	\$ 12,788.00	\$ 308,756.00	\$ 308,756.00	\$ -
2100	Grades 1-5 - Salaries of Teachers	2,284,253.00	(35,169.80)	2,249,083.20	1,975,942.38	272,140.82
Regular Programs - Home Instruction:						
Regular Programs - Undistributed Instruction:						
3020	Purchased Professional-Educational Services	205,085.00		205,085.00	205,085.00	
3060	Other Purchased Services (400-500 Series)	24,857.00		24,857.00	22,375.62	2,481.38
3080	General Supplies	19,496.89		19,496.89	19,489.32	7.57
3120	Other Objects	8,000.00		8,000.00	7,716.00	284.00
3200	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,837,659.89</b>	<b>(22,381.80)</b>	<b>2,815,278.09</b>	<b>2,540,364.32</b>	<b>274,913.77</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Multiple Disabilities:						
6500	Salaries of Teachers	83,724.00	6,986.00	90,710.00	90,710.00	-
6620	Textbooks	200.00	-	200.00	-	200.00
6660	<b>Total Multiple Disabilities</b>	<b>83,924.00</b>	<b>6,986.00</b>	<b>90,910.00</b>	<b>90,710.00</b>	<b>200.00</b>
Resource Room/Resource Center:						
7000	Salaries of Teachers	128,339.00	4,156.00	132,495.00	132,495.00	
7160	<b>Total Resource Room/Resource Center</b>	<b>128,339.00</b>	<b>4,156.00</b>	<b>132,495.00</b>	<b>132,495.00</b>	
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>212,263.00</b>	<b>11,142.00</b>	<b>223,405.00</b>	<b>223,205.00</b>	<b>200.00</b>
Bilingual Education - Instruction:						
12000	Salaries of Teachers	30,510.00	1,438.80	31,948.80	31,948.80	-
12160	<b>Total Bilingual Education - Instruction</b>	<b>30,510.00</b>	<b>1,438.80</b>	<b>31,948.80</b>	<b>31,948.80</b>	<b>-</b>
School-Spon. Cocurricular Athletics - Inst.						
17500	Salaries	-	1,221.00	1,221.00	793.53	427.47
17600	<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>-</b>	<b>1,221.00</b>	<b>1,221.00</b>	<b>793.53</b>	<b>427.47</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>3,080,432.89</b>	<b>(8,580.00)</b>	<b>3,071,852.89</b>	<b>2,796,311.65</b>	<b>275,541.24</b>
Undistributed Expenditures - Attendance and Social Work:						
29500	Salaries	54,867.00		54,867.00	54,841.00	26.00
29560	Salaries of Family Liaisons and Comm. Par. Inv. Spec.	26,138.00		26,138.00	26,138.00	
29620	Other Purchased Services (400-500 Series)	3,030.00		3,030.00	2,834.17	195.83
29680	<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>84,035.00</b>		<b>84,035.00</b>	<b>83,813.17</b>	<b>221.83</b>
Undistributed Expenditures - Health Services:						
30500	Salaries	109,437.00		109,437.00	102,596.00	6,841.00
30520	Salaries of Social Services Coordinators	55,993.00		55,993.00	54,287.00	1,706.00
30620	<b>Total Undistributed Expenditures - Health Services</b>	<b>165,430.00</b>		<b>165,430.00</b>	<b>156,883.00</b>	<b>8,547.00</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: University Elementary School 05		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 100,780.00	\$ 8,608.00	\$ 109,388.00	\$ 109,388.00	\$ -
41580	<b>Total Undistributed Expenditures - Guidance Services</b>	100,780.00	8,608.00	109,388.00	109,388.00	-
<b>Undistributed Expenditures - Improvement of Inst. Services:</b>						
43140	Other Purchased Services (Series 400-500 Series)	3,834.00		3,834.00	1,574.05	2,259.95
43200	<b>Total Undistributed Expenditures - Improvement of Inst. Services</b>	3,834.00		3,834.00	1,574.05	2,259.95
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	79,417.00	1,193.00	80,610.00	80,610.00	
43520	Salaries of Technology Coordinators	48,265.00		48,265.00	46,931.50	1,333.50
43560	Other Purchased Services (400-500 Series)	730.00		730.00	730.00	-
43580	Supplies and Materials	892.00		892.00	157.22	734.78
43620	<b>Total Undistributed Expenditures - Edu. Media Serv./Sch. Library</b>	129,304.00	1,193.00	130,497.00	128,428.72	2,068.28
<b>Undistributed Expenditures - Instructional Staff Training Services:</b>						
44080	Purchased Professional - Educational Services	3,600.00		3,600.00	1,614.00	1,986.00
44180	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	3,600.00		3,600.00	1,614.00	1,986.00
<b>Undistributed Expenditures - Support Services - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Dir.	268,782.00	(1,221.00)	267,561.00	152,048.07	115,492.93
46040	Salaries of Secretarial and Clerical Assistants	89,886.00		89,886.00	85,454.22	4,421.78
46060	Other Salaries	2,220.00		2,220.00	716.37	1,503.63
46100	Other Purchased Services (400-500 Series)	16,732.00		16,732.00	18,680.34	51.66
46120	Supplies and Materials	10,000.00		10,000.00	9,999.91	0.09
46160	<b>Total Undistributed Expenditures - Support Serv. - School Admin.</b>	387,600.00	(1,221.00)	386,379.00	264,908.91	121,470.09
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	140,560.00		140,560.00	139,860.99	699.01
51100	<b>Total Undistributed Expenditures - Security</b>	140,560.00		140,560.00	139,860.99	699.01
51120	<b>Total Undistributed Expenditures - Oper. and Maint. of Plant</b>	140,560.00		140,560.00	139,860.99	699.01
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and School) - Vendor	10,800.00		10,800.00	6,295.50	4,504.50
52480	<b>Total Undistributed Expenditures - Student Transportation Serv.</b>	10,800.00		10,800.00	6,295.50	4,504.50
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	16,059.00		16,059.00	16,059.00	
71180	Health Benefits	932,896.00		932,896.00	932,896.00	
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	948,955.00		948,955.00	948,955.00	
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	948,955.00		948,955.00	948,955.00	-
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,974,898.00	8,580.00	1,983,478.00	1,841,721.34	141,756.66
72260	<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	5,055,330.89	-	5,055,330.89	4,638,032.99	417,297.90
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Special Education - Instruction:</b>						
75500	Undistributed Expenditures - Instruction	7,000.00		7,000.00	3,675.00	3,325.00
75880	<b>Total Equipment</b>	7,000.00		7,000.00	3,675.00	3,325.00
<b>Assets Acquired Under Capital Leases (non-budgeted)</b>						
76400	<b>TOTAL CAPITAL OUTLAY</b>	7,000.00		7,000.00	3,675.00	3,325.00

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: <u>University Elementary School 05</u>		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
84060	TOTAL SCHOOL-BASED EXPENDITURES	<u>5,062,330.89</u>		<u>5,062,330.89</u>	<u>4,641,707.99</u>	<u>420,622.90</u>
	Other Financing Sources:					
	Operating Transfer In	<u>5,060,827.00</u>		<u>5,060,827.00</u>	<u>4,640,204.10</u>	<u>420,622.90</u>
	Total Other Financing Sources	<u>5,060,827.00</u>		<u>5,060,827.00</u>	<u>4,640,204.10</u>	<u>420,622.90</u>
	Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)	(1,503.89)		(1,503.89)	(1,503.89)	
	Fund Balance, July 1	1,503.89		1,503.89	1,503.89	
	Fund Balance, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ -</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Thurgood Marshall School 08		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2080	Kindergarten - Salaries of Teachers	\$ 238,423.00	\$ 6,035.00	\$ 244,458.00	\$ 244,458.00	\$
2100	Grades 1-5 - Salaries of Teachers	1,265,822.00	(1,784.48)	1,264,037.52	1,263,926.52	111.00
Regular Programs - Undistributed Instruction:						
3000	Other Salaries for Instruction					
3020	Purchased Professional-Educational Services	615,254.00		615,254.00	615,254.00	
3060	Other Purchased Services (400-500 Series)	21,841.20	(2,154.00)	19,687.20	19,686.54	0.66
3080	General Supplies	13,590.00	3,135.00	16,725.00	16,698.66	26.34
3100	Textbooks	750.00		750.00	746.50	3.40
3120	Other Objects	3,000.00		3,000.00	2,997.50	2.50
3200	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,158,880.20</b>	<b>5,231.52</b>	<b>2,163,911.72</b>	<b>2,163,767.82</b>	<b>143.90</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Resource Room/Resource Center:						
7000	Salaries of Teachers	546,406.00	13,599.97	560,005.97	559,229.75	776.22
7160	Total Resource Room/Resource Center	546,406.00	13,599.97	560,005.97	559,229.75	776.22
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>546,406.00</b>	<b>13,599.97</b>	<b>560,005.97</b>	<b>559,229.75</b>	<b>776.22</b>
<b>Bilingual Education - Instruction:</b>						
12000	Salaries of Teachers	29,775.00	774.50	30,549.50	30,549.50	
12160	Total Bilingual Education - Instruction	29,775.00	774.50	30,549.50	30,549.50	-
	<b>Total Instruction and At-Risk Programs</b>	<b>2,734,861.20</b>	<b>10,605.99</b>	<b>2,754,467.19</b>	<b>2,753,547.07</b>	<b>920.12</b>
<b>Undistributed Expenditures - Attendance and Social Work:</b>						
29500	Salaries	47,214.00	2,646.00	49,860.00	49,860.00	
29560	Salaries of Family Liaisons and Comm. Par. Inv. Spec.	29,239.00	27.68	29,266.68	29,266.68	
29620	Other Purchased Services (400-500 Series)	2,499.00	-	2,499.00	2,337.24	161.76
29680	<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>78,952.00</b>	<b>2,673.68</b>	<b>81,625.68</b>	<b>81,463.92</b>	<b>161.76</b>
<b>Undistributed Expenditures - Health Services:</b>						
30500	Salaries	139,392.00	(22,461.90)	116,930.10	110,676.70	6,253.40
30520	Salaries of Social Services Coordinators	55,994.00	(1,707.00)	54,287.00	54,287.00	-
30620	<b>Total Undistributed Expenditures - Health Services</b>	<b>195,386.00</b>	<b>(24,168.90)</b>	<b>171,217.10</b>	<b>164,963.70</b>	<b>6,253.40</b>
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	69,892.00	3,713.50	73,605.50	73,605.50	
41660	<b>Total Undistributed Expenditures - Guidance Services</b>	<b>69,892.00</b>	<b>3,713.50</b>	<b>73,605.50</b>	<b>73,605.50</b>	<b>-</b>
<b>Undistributed Expenditures - Improvement of Inst. Serv.:</b>						
43140	Other Purchased Services (400-500 Series)	1,316.00		1,316.00	884.77	431.23
43200	<b>Total Undistributed Expenditures - Improvement of Inst. Serv.</b>	<b>1,316.00</b>		<b>1,316.00</b>	<b>884.77</b>	<b>431.23</b>
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	62,067.00		62,067.00	61,996.00	71.00
43520	Salaries of Technology Coordinators	34,921.00	2,527.00	37,448.00	37,448.00	-
43560	Other Purchased Services (400-500 Series)	730.00	-	730.00	730.00	-
43620	<b>Total Undistributed Expenditures - Edu. Media Serv./Sch. Library</b>	<b>97,718.00</b>	<b>2,527.00</b>	<b>100,245.00</b>	<b>100,174.00</b>	<b>71.00</b>
<b>Undistributed Expenditures - Instructional Staff Training Services:</b>						
44080	Purchased Professional - Educational Services	2,000.00	(1,830.00)	170.00	170.00	
44180	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>2,000.00</b>	<b>(1,830.00)</b>	<b>170.00</b>	<b>170.00</b>	<b>-</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: Thurgood Marshall School 08</u>		<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undistributed Expenditures - Support Services - School Admin.</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Directors	\$ 77,134.00	\$	\$ 77,134.00	\$ 77,096.54	\$ 37.46
46040	Salaries of Secretariat and Clerical Assistants	22,821.00	1,009.95	23,830.95	23,830.95	
46060	Other Salaries	1,850.00	(407.00)	1,443.00	1,443.00	
46080	Purchased Professional and Technical Services	500.00	(500.00)			
46100	Other Purchased Services (400-500 Series)	14,046.00	500.00	14,546.00	14,510.07	35.93
46120	Supplies and Materials	5,612.00	1,830.00	7,442.00	7,423.29	18.71
46160	<b>Total Undistributed Expenditures - Support Services - School Admin.</b>	<b>121,963.00</b>	<b>2,432.95</b>	<b>124,395.95</b>	<b>124,303.85</b>	<b>92.10</b>
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	131,207.00	(3,973.22)	127,233.78	126,636.82	596.96
51100	<b>Total Undistributed Expenditures - Security</b>	<b>131,207.00</b>	<b>(3,973.22)</b>	<b>127,233.78</b>	<b>126,636.82</b>	<b>596.96</b>
51120	<b>Total Undistributed Expenditures - Oper. and Maint. of Plant</b>	<b>131,207.00</b>	<b>(3,973.22)</b>	<b>127,233.78</b>	<b>126,636.82</b>	<b>596.96</b>
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and School) - Vendor	3,000.00		3,000.00	2,677.50	322.50
52480	<b>Total Undistributed Expenditures - Student Transportation Services</b>	<b>3,000.00</b>		<b>3,000.00</b>	<b>2,677.50</b>	<b>322.50</b>
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	13,243.00		13,243.00	13,243.00	
71180	Health Benefits	723,589.00		723,589.00	723,589.00	
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>736,832.00</b>		<b>736,832.00</b>	<b>736,832.00</b>	
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>736,832.00</b>		<b>736,832.00</b>	<b>736,832.00</b>	
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,438,266.00</b>	<b>(18,624.99)</b>	<b>1,419,641.01</b>	<b>1,411,712.06</b>	<b>7,928.95</b>
72260	<b>TOTAL SCHOOL-BASED BUDGET CURRENT EXPENSE</b>	<b>4,173,127.20</b>	<b>981.00</b>	<b>4,174,108.20</b>	<b>4,165,259.13</b>	<b>8,849.07</b>
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Special Education - Instruction:</b>						
75500	Undistributed Expenditures - Instruction	5,000.00	(981.00)	4,019.00	4,019.00	
75880	<b>Total Equipment</b>	<b>5,000.00</b>	<b>(981.00)</b>	<b>4,019.00</b>	<b>4,019.00</b>	
76400	<b>TOTAL CAPITAL OUTLAY</b>	<b>5,000.00</b>	<b>(981.00)</b>	<b>4,019.00</b>	<b>4,019.00</b>	
84060	<b>TOTAL SCHOOL-BASED EXPENDITURES</b>	<b>4,178,127.20</b>		<b>4,178,127.20</b>	<b>4,169,278.13</b>	<b>8,849.07</b>
<b>Other Financing Sources:</b>						
	Operating Transfer In	4,175,656.00		4,175,656.00	4,166,806.93	8,849.07
	<b>Total Other Financing Sources:</b>	<b>4,175,656.00</b>		<b>4,175,656.00</b>	<b>4,166,806.93</b>	<b>8,849.07</b>
<b>Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)</b>						
		<b>(2,471.20)</b>		<b>(2,471.20)</b>	<b>(2,471.20)</b>	
<b>Fund Balance, July 1</b>						
		<b>2,471.20</b>		<b>2,471.20</b>	<b>2,471.20</b>	
<b>Fund Balance, June 30</b>						
		<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ -</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: University Middle School 010		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction:						
2120	Grades 6-8 - Salaries of Teachers	\$ 2,925,690.00	\$	\$ 2,925,690.00	\$ 2,854,395.78	\$ 71,294.22
Regular Programs - Undistributed Instruction:						
3020	Purchased Professional-Educational Services	307,627.00		307,627.00	307,627.00	
3060	Other Purchased Services (400-500 Series)	28,448.00	3,646.00	32,094.00	27,630.31	4,463.69
3080	General Supplies	40,023.00		40,023.00	39,560.79	462.21
3100	Textbooks	1,000.00		1,000.00		1,000.00
3120	Other Objects	4,500.00		4,500.00	2,325.00	2,175.00
3200	TOTAL REGULAR PROGRAMS - INSTRUCTION	3,307,288.00	3,646.00	3,310,934.00	3,231,538.88	79,395.12
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Learning and/or Language Disabilities:						
4500	Salaries of Teachers	586,721.00		586,721.00	556,017.07	28,703.93
4660	Total Learning and/or Language Disabilities	586,721.00		586,721.00	556,017.07	28,703.93
Resource Room/Resource Center:						
7000	Salaries of Teachers	221,925.00		221,925.00	208,502.45	13,422.55
7160	Total Resource Room/Resource Center	221,925.00		221,925.00	208,502.45	13,422.55
	TOTAL SPECIAL EDUCATION - INSTRUCTION	808,646.00		808,646.00	766,519.52	42,126.48
Bilingual Education - Instruction:						
12000	Salaries of Teachers	200,803.00	(32,615.50)	167,787.50	120,484.61	47,322.89
12160	Total Bilingual Education - Instruction	200,803.00	(32,615.50)	167,787.50	120,484.61	47,322.89
School-Sponsored Cocurricular Athletics - Instruction:						
17500	Salaries	26,615.00		26,615.00	18,184.00	8,431.00
17600	Total School-Sponsored Cocurricular Athletics - Instruction	26,615.00		26,615.00	18,184.00	8,431.00
Summer School - Instruction:						
20000	Salaries of Teachers	32,375.00		32,375.00	29,970.00	2,405.00
20180	Total Summer School - Instruction	32,375.00		32,375.00	29,970.00	2,405.00
Summer School - Support						
20500	Salaries	9,250.00		9,250.00		9,250.00
20600	Total Summer School - Support	9,250.00		9,250.00		9,250.00
20620	Total Summer School	41,625.00		41,625.00	29,970.00	11,655.00
	Total Instruction and At-Risk Programs	4,384,777.00	(29,169.50)	4,355,607.50	4,166,677.01	188,930.49
Undistributed Expenditures - Attendance and Social Work:						
29500	Salaries	42,224.00		42,224.00	42,224.00	-
29620	Other Purchased Services (400-500 Series)	3,795.00		3,795.00	3,549.54	245.46
29680	Total Undistributed Expenditures - Attendance and Social Work	46,019.00		46,019.00	45,773.54	245.46
Undistributed Expenditures - Health Services:						
30500	Salaries	144,742.00		144,742.00	143,694.00	1,048.00
30520	Salaries of Social Services Coordinators	111,986.00		111,986.00	106,574.00	5,412.00
30620	Total Undistributed Expenditures - Health Services	256,728.00		256,728.00	250,268.00	6,460.00



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: University Middle School 010</u>		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	\$ 291,637.00	\$ 10,578.00	\$ 302,215.00	\$ 302,215.00	\$ -
41520	Salaries of Secretarial and Clerical Assistants	45,382.00		45,382.00	40,761.00	4,621.00
41540	Other Salaries	50,654.00		50,654.00	50,654.00	
41620	Supplies and Materials	1,000.00		1,000.00		1,000.00
41660	Total Undistributed Expenditures - Guidance Services	388,673.00	10,578.00	399,251.00	393,630.00	5,621.00
<b>Undistributed Expenditures - Improvement of Inst. Services:</b>						
43140	Other Purchased Services (400-500 Series)	6,831.00		6,831.00	2,754.36	4,076.64
43200	Total Undistributed Expenditures - Improvement of Inst. Serv.	6,831.00		6,831.00	2,754.36	4,076.64
<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>						
43500	Salaries	75,529.00	5,081.00	80,610.00	80,610.00	
43520	Salaries of Technology Coordinators	29,775.00	17,156.50	46,931.50	46,931.50	
43560	Other Purchased Services (400-500 series)	2,730.00		2,730.00	730.00	2,000.00
43620	Total Undistributed Expenditures - Edu. Media Serv./Sch. Library	108,034.00	22,237.50	130,271.50	128,271.50	2,000.00
<b>Undistributed Expenditures - Support Services - School Admin.:</b>						
46000	Salaries of Principals/Assistant Principals/Prog. Dir.	304,192.00		304,192.00	304,192.00	-
46040	Salaries of Secretarial and Clerical Assistants	35,660.00		35,660.00	34,720.46	939.54
46060	Other Salaries	2,590.00		2,590.00	266.89	2,323.11
46100	Other Purchased Services (400-500 Series)	22,448.00		22,448.00	21,127.35	1,320.65
46120	Supplies and Materials	9,900.00		9,900.00	7,657.27	2,242.73
46160	Total Undistributed Expenditures - Support Serv. - School Admin.	374,790.00		374,790.00	367,963.97	6,826.03
<b>Undistributed Expenditures - Security:</b>						
51000	Salaries	352,098.00		352,098.00	295,651.75	56,446.25
51060	General Supplies	2,000.00		2,000.00	1,666.29	331.71
51100	Total Undistributed Expenditures - Security	354,098.00		354,098.00	297,318.04	56,779.96
51120	Total Undistributed Expenditures - Oper. & Maint. of Plant	354,098.00		354,098.00	297,520.04	56,577.96
<b>Undistributed Expenditures - Student Transportation Services:</b>						
52280	Contracted Services (Other than Between Home and School) - Vendor	8,098.00		8,098.00	5,712.00	2,386.00
52480	Total Undistributed Expenditures - Student Transportation Serv.	8,098.00		8,098.00	5,712.00	2,386.00
<b>UNALLOCATED BENEFITS:</b>						
71020	Social Security Contributions	20,112.00		20,112.00	20,112.00	
71180	Health Benefits	1,535,169.00		1,535,169.00	1,535,169.00	
71240	TOTAL UNALLOCATED BENEFITS	1,555,281.00		1,555,281.00	1,555,281.00	
71260	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,555,281.00		1,555,281.00	1,555,281.00	
72140	TOTAL UNDISTRIBUTED EXPENDITURES	5,098,552.00	32,815.50	5,131,367.50	5,049,174.41	82,193.09
72260	TOTAL SCHOOL-BASED BUDGET CURRENT EXPENSE	7,483,329.00	3,646.00	7,486,975.00	7,215,651.42	271,323.58
<b>CAPITAL OUTLAY</b>						
<b>Equipment</b>						
<b>Special Education - Instruction:</b>						
75500	Undistributed Expenditures - Instruction	17,500.00	(3,646.00)	13,854.00	11,389.00	2,465.00
75890	Total Equipment	17,500.00	(3,646.00)	13,854.00	11,389.00	2,465.00
76400	TOTAL CAPITAL OUTLAY	17,500.00	(3,646.00)	13,854.00	11,389.00	2,465.00

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: <u>University Middle School 010</u>		Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
84060	TOTAL SCHOOL-BASED EXPENDITURES	7,500,829.00		7,500,829.00	7,227,240.42	273,588.58
Other Financing Sources:						
Operating Transfer In		7,500,700.00		7,500,700.00	7,227,111.42	273,588.58
Total Other Financing Sources		<u>7,500,700.00</u>		<u>7,500,700.00</u>	<u>7,227,111.42</u>	<u>273,588.58</u>
Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)		(129.00)		(129.00)	(129.00)	
Fund Balance, July 1		129.00		129.00	129.00	
Fund Balance, June 30		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: Irvington High School</u>		<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b><u>REGULAR PROGRAMS - INSTRUCTION</u></b>						
<b>Regular Programs - Instruction:</b>						
2140	Grades 9-12 - Salaries of Teachers	\$ 6,909,662.00	\$(324,349.11)	\$ 6,585,312.89	\$ 6,310,328.47	\$ 274,984.42
<b>Regular Programs - Undistributed Instruction:</b>						
3020	Purchased Professional-Educational Services	307,627.00	-	307,627.00	307,627.00	-
3060	Other Purchased Services (400-500 Series)	54,395.00	1,344.50	55,739.50	55,739.25	0.25
3080	General Supplies	39,522.00	(1,848.00)	37,674.00	37,517.43	156.57
3100	Textbooks	3,960.00	1,593.73	5,553.73	2,319.92	3,233.81
3120	Other Objects	9,000.00	503.50	9,503.50	8,579.02	924.48
3200	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>7,324,166.00</b>	<b>(322,755.38)</b>	<b>7,001,410.62</b>	<b>6,722,111.09</b>	<b>279,299.53</b>
<b><u>SPECIAL EDUCATION - INSTRUCTION</u></b>						
<b>Learning and/or Language Disabilities:</b>						
4500	Salaries of Teachers	528,698.00	-	528,698.00	528,155.70	542.30
4660	<b>Total Learning and/or Language Disabilities</b>	<b>528,698.00</b>	-	<b>528,698.00</b>	<b>528,155.70</b>	<b>542.30</b>
<b>Behavioral Disabilities:</b>						
6000	Salaries of Teachers	65,078.00	-	65,078.00	44,925.97	20,152.03
6160	<b>Total Behavioral Disabilities</b>	<b>65,078.00</b>	-	<b>65,078.00</b>	<b>44,925.97</b>	<b>20,152.03</b>
<b>Resource Room/Resource Center:</b>						
7000	Salaries of Teachers	620,530.00	-	620,530.00	461,562.78	158,967.22
7160	<b>Total Resource Room/Resource Center</b>	<b>620,530.00</b>	-	<b>620,530.00</b>	<b>461,562.78</b>	<b>158,967.22</b>
	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,214,306.00</b>	-	<b>1,214,306.00</b>	<b>1,034,644.45</b>	<b>179,661.55</b>
<b>Bilingual Education - Instruction:</b>						
12000	Salaries of Teachers	246,807.00	118,495.00	365,302.00	365,302.00	-
12160	<b>Total Bilingual Education - Instruction</b>	<b>246,807.00</b>	<b>118,495.00</b>	<b>365,302.00</b>	<b>365,302.00</b>	-
<b>School-Sponsored Cocurricular Activities - Instruction:</b>						
17000	Salaries	54,895.00	-	54,895.00	40,285.50	14,609.50
17020	Purchased Services (300-500 Series)	1,700.00	-	1,700.00	225.00	1,475.00
17100	<b>Total School-Sponsored Cocurricular Activities - Instruction</b>	<b>56,595.00</b>	-	<b>56,595.00</b>	<b>40,510.50</b>	<b>16,084.50</b>
<b>School-Sponsored Cocurricular Athletics - Instruction:</b>						
17500	Salaries	305,361.00	(15,000.00)	290,361.00	282,168.00	8,193.00
17520	Purchased Services (300-500 Series)	140,216.85	(13,300.00)	126,916.85	121,584.36	5,332.49
17540	Supplies and Materials	4,000.00	28,300.00	32,300.00	30,411.09	1,888.91
17560	Other Objects	101,000.00	50,000.00	151,000.00	95,248.85	55,751.15
	Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
17600	<b>Total School-Sponsored Cocurricular Athletics - Instruction</b>	<b>550,577.85</b>	<b>50,000.00</b>	<b>600,577.85</b>	<b>529,412.30</b>	<b>71,165.55</b>
<b>Summer School - Instruction:</b>						
20000	Salaries of Teachers	37,000.00	-	37,000.00	14,781.50	22,218.50
20120	General Supplies	638.00	-	638.00	624.67	13.33
20180	<b>Total Summer School - Instruction</b>	<b>37,638.00</b>	-	<b>37,638.00</b>	<b>15,406.37</b>	<b>22,231.63</b>
<b>Summer School - Support:</b>						
20500	Salaries	9,250.00	-	9,250.00	-	9,250.00
20600	<b>Total Summer School - Support</b>	<b>9,250.00</b>	-	<b>9,250.00</b>	-	<b>9,250.00</b>
20620	<b>Total Summer School</b>	<b>46,888.00</b>	-	<b>46,888.00</b>	<b>15,406.37</b>	<b>31,481.63</b>
	<b>Total Instruction and At-Risk Programs</b>	<b>9,439,339.85</b>	<b>(154,260.38)</b>	<b>9,285,079.47</b>	<b>8,707,366.71</b>	<b>577,692.76</b>
<b>Undistributed Expenditures - Attendance and Social Work:</b>						
29500	Salaries	32,873.00	-	32,873.00	32,622.74	250.26
29560	Salaries of Family Liaisons and Comm. Par. Inv. Spec.	25,837.00	1,524.30	27,361.30	27,361.30	-
29620	Other Purchased Services (400-500 Series)	7,199.00	-	7,199.00	8,733.21	(1,534.21)
29680	<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>65,909.00</b>	<b>1,524.30</b>	<b>67,433.30</b>	<b>68,717.25</b>	<b>(1,283.95)</b>
<b>Undistributed Expenditures - Health Services:</b>						
30500	Salaries	154,609.00	1,078.98	155,687.98	155,687.98	-
30520	Salaries of Social Services Coordinators	66,705.00	2,505.00	69,210.00	69,210.00	-
30620	<b>Total Undistributed Expenditures - Health Services</b>	<b>221,314.00</b>	<b>3,583.98</b>	<b>224,897.98</b>	<b>224,897.98</b>	-
<b>Undistributed Expenditures - Guidance Services:</b>						
41500	Salaries of Other Professional Staff	546,098.00	36,287.26	582,385.26	582,385.26	-
41520	Salaries of Secretarial and Clerical Assistants	253,609.00	-	253,609.00	246,630.18	6,978.82

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: Irvington High School</u>		<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
41540	Other Salaries	\$ 103,842.00	\$ 41,712.89	\$ 145,554.89	\$ 145,554.89	\$ -
41660	<b>Total Undistributed Expenditures - Guidance Services</b>	<b>903,549.00</b>	<b>78,000.15</b>	<b>981,549.15</b>	<b>974,570.33</b>	<b>6,978.82</b>
	<b>Undistributed Expenditures - Improvement of Inst. Services:</b>					
43140	Other Purchased Services (400-500 Series)	3,790.00		3,790.00	3,738.52	51.48
43200	<b>Total Undistributed Expenditures - Improvement of Inst. Serv.</b>	<b>3,790.00</b>		<b>3,790.00</b>	<b>3,738.52</b>	<b>51.48</b>
	<b>Undistributed Expenditures - Edu. Media Serv./Sch. Library:</b>					
43500	Salaries	105,998.00		105,998.00	102,265.00	3,733.00
43520	Salaries of Technology Coordinators	54,511.00	1,053.57	55,564.57	55,564.57	
43560	Other Purchased Services (400-500 Series)	730.00		730.00	730.00	
43580	Supplies and Materials	1,237.00		1,237.00	1,228.34	8.66
43620	<b>Total Undistributed Expenditures - Edu. Media Serv./Sch. Library</b>	<b>162,476.00</b>	<b>1,053.57</b>	<b>163,529.57</b>	<b>159,767.91</b>	<b>3,741.66</b>
	<b>Undistributed Expenditures - Support Serv. - School Admin.:</b>					
46000	Salaries of Principals/Assistant Principals/Prog. Directors	431,835.00	73,216.41	505,051.41	502,665.92	2,385.49
46040	Salaries of Secretarial and Clerical Assistants	221,897.00	-	221,897.00	220,802.45	1,094.55
46060	Other Salaries	3,700.00	(1,524.30)	2,175.70	654.50	1,521.20
46100	Other Purchased Services (400-500 Series)	68,066.84	11,935.77	78,002.61	76,619.36	1,383.25
46120	Supplies and Materials	26,993.00	(13,529.50)	13,463.50	13,292.76	170.74
46160	<b>Total Undistributed Expenditures - Support Serv. - School Admin.</b>	<b>750,491.84</b>	<b>70,098.38</b>	<b>820,590.22</b>	<b>814,034.99</b>	<b>6,555.23</b>
	<b>Undistributed Expenditures - Security:</b>					
51000	Salaries	526,283.00		526,283.00	507,444.39	18,838.61
51100	<b>Total Undistributed Expenditures - Security</b>	<b>526,283.00</b>		<b>526,283.00</b>	<b>507,444.39</b>	<b>18,838.61</b>
51120	<b>Total Undistributed Expenditures - Operations and Maint. of Plant</b>	<b>526,283.00</b>		<b>526,283.00</b>	<b>507,444.39</b>	<b>18,838.61</b>
	<b>Undistributed Expenditures - Student Transportation Services:</b>					
52280	Contracted Services (Other than Between Home and School) - Vendor	18,200.00		18,200.00	15,779.00	2,421.00
52480	<b>Total Undistributed Expenditures - Student Transportation Serv.</b>	<b>18,200.00</b>		<b>18,200.00</b>	<b>15,779.00</b>	<b>2,421.00</b>
	<b>UNALLOCATED BENEFITS:</b>					
71020	Social Security Contributions	38,150.00		38,150.00	38,150.00	
71180	Health Benefits	2,993,954.00		2,993,954.00	2,993,954.00	
71220	Other Employee Benefits	300,000.00		300,000.00	265,961.80	34,038.20
71240	<b>TOTAL UNALLOCATED BENEFITS</b>	<b>3,332,104.00</b>		<b>3,332,104.00</b>	<b>3,298,065.80</b>	<b>34,038.20</b>
71260	<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>3,332,104.00</b>		<b>3,332,104.00</b>	<b>3,298,065.80</b>	<b>34,038.20</b>
72140	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>5,984,116.84</b>	<b>154,260.38</b>	<b>6,138,377.22</b>	<b>6,065,056.27</b>	<b>73,320.95</b>
72260	<b>TOTAL SCHOOL-BASED BUDGET CURRENT EXPENSE</b>	<b>15,423,456.69</b>		<b>15,423,456.69</b>	<b>14,772,442.98</b>	<b>651,013.71</b>
	<b>CAPITAL OUTLAY</b>					
	<u>Equipment</u>					
	<b>Special Education - Instruction:</b>					
75500	Undistributed Expenditures - Instruction	43,000.00		43,000.00	42,604.75	395.25
75880	<b>Total Equipment</b>	<b>43,000.00</b>		<b>43,000.00</b>	<b>42,604.75</b>	<b>395.25</b>
76400	<b>TOTAL CAPITAL OUTLAY</b>	<b>43,000.00</b>		<b>43,000.00</b>	<b>42,604.75</b>	<b>395.25</b>
	<b>SPECIAL SCHOOLS</b>					
84060	<b>TOTAL SCHOOL-BASED EXPENDITURES</b>	<b>15,466,456.69</b>		<b>15,466,456.69</b>	<b>14,815,047.73</b>	<b>651,408.96</b>
	<b>Other Financing Sources:</b>					
	Operating Transfer In	15,456,900.00		15,456,900.00	14,814,115.86	642,784.14
	<b>Total Other Financing Sources:</b>	<b>15,456,900.00</b>		<b>15,456,900.00</b>	<b>14,814,115.86</b>	<b>642,784.14</b>
	<b>Excess (Deficiency) of Other Financing Sources Over/(Under) Expenditures and Other Financing (Uses)</b>	<b>(9,556.69)</b>		<b>(9,556.69)</b>	<b>(931.87)</b>	<b>8,624.82</b>
	<b>Fund Balance, July 1</b>	<b>9,556.69</b>		<b>9,556.69</b>	<b>9,556.69</b>	
	<b>Fund Balance, June 30</b>	<b>\$ 0.00</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>\$ 8,624.82</b>	<b>\$ 8,624.82</b>

**E. SPECIAL REVENUE FUND**

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	Title I	Title I - SIG 3 Cohort		Title IIA	Title III		Title IV	Preschool Education Aid	Totals 2018
	2017-2018	2016-2017	2017-2018	2017-2018	Regular 2017-2018	Immigrant 2017-2018	2017-2018		
<b>REVENUE</b>									
Federal Sources	\$ 3,895,779.73	\$ 64,500.13	\$ 130,338.50	\$ 486,977.29	\$ 192,854.93	\$ 54,897.60	\$ 35,158.47	\$	\$ 6,886,748.94
State Sources								17,784,262.29	17,941,777.87
Local Sources									15,641.58
<b>Total Revenue</b>	<b>\$ 3,895,779.73</b>	<b>\$ 64,500.13</b>	<b>\$ 130,338.50</b>	<b>\$ 486,977.29</b>	<b>\$ 192,854.93</b>	<b>\$ 54,897.60</b>	<b>\$ 35,158.47</b>	<b>\$ 17,784,262.29</b>	<b>\$ 24,844,168.19</b>
<b>EXPENDITURES</b>									
Instruction:									
Salaries of Teachers	\$ 211,603.00	\$ 52,813.00	\$	\$ 21,000.00	\$ 26,251.50	\$	\$	\$ 3,198,352.50	\$ 3,881,312.47
Purchased Professional and Technical Services		10,000.00							449,838.29
Other Purchased Services	234,373.08				36,125.00	28,500.00	32,201.00	1,259,665.00	1,591,064.08
Supplies and Materials	543,135.10				47,018.43	15,772.60	2,957.47	146,222.00	811,047.88
Textbooks									8,423.58
Other Objects	79,083.50	802.04						46,793.38	126,220.45
<b>Total Instruction</b>	<b>1,058,194.68</b>	<b>63,415.04</b>		<b>21,000.00</b>	<b>109,392.93</b>	<b>44,272.60</b>	<b>35,158.47</b>	<b>4,822,237.88</b>	<b>6,078,004.53</b>
Support Services:									
Salaries	709,122.82	20,895.00	9,000.00	53,838.82	25,911.75				1,074,831.49
Salaries of Supervisors of Instruction								209,778.31	209,778.31
Salaries of Principals/Program Directors								238,257.91	238,257.91
Salaries of Other Professional Staff								1,039,139.52	1,039,139.52
Salaries of Secretarial and Clerical Assistants								275,707.77	275,707.77
Other Salaries								267,549.57	267,549.57
Salaries of Family/Parent Liaison and Community Parent Involvement									
Specialists								82,601.06	82,601.06
Salaries of Facilitators, Math Coaches, Literacy Coaches and Master Teachers								564,035.00	564,035.00
Employee Benefits	350,050.02	1,198.01	688.50	5,801.78	3,990.49			1,532,753.00	2,003,912.82
Purchased Professional and Technical Services	194,520.74	8,298.00	120,950.00	315,808.11	51,723.54				1,672,144.78
Purchased Professional and Technical Services - Contracted Pre-K								9,036,558.95	9,036,558.95
Purchased Professional Educational Services								128,713.10	172,097.70
Other Purchased Services	250,060.00	658.88				10,825.00			347,483.35
Rentals								19,143.85	19,143.85
Contractual Services (Field Trips)								47,481.00	47,481.00
Travel								2,080.83	2,358.60
Miscellaneous Purchased Services								37,344.94	37,344.94
Supplies and Materials	31,920.51			9,527.50	1,836.22			105,701.65	182,605.18
Miscellaneous Expenditures		1,607.40							24,634.40
<b>Total Support Services</b>	<b>1,541,673.79</b>	<b>31,085.68</b>	<b>120,338.50</b>	<b>585,077.29</b>	<b>83,462.00</b>	<b>10,825.00</b>		<b>13,588,024.46</b>	<b>17,788,942.19</b>
Facilities Acquisition and Construction Services:									
Instructional Equipment	139,374.00								144,730.26
Noninstructional Equipment								10,004.87	12,253.67
<b>Total Facilities Acquisition and Construction Services</b>	<b>139,374.00</b>							<b>10,004.87</b>	<b>156,983.93</b>
<b>Total Expenditures</b>	<b>2,749,242.47</b>	<b>94,500.13</b>	<b>130,338.50</b>	<b>486,977.29</b>	<b>192,854.93</b>	<b>54,897.60</b>	<b>35,158.47</b>	<b>18,220,262.01</b>	<b>24,135,630.65</b>
<b>Excess (Deficiency) of Revenues Over(Under) Expenditures</b>	<b>1,146,537.26</b>							<b>(436,999.72)</b>	<b>710,537.54</b>
<b>Other Financing Sources (Uses):</b>									
Transfer in from General Fund								435,999.72	435,999.72
Contribution to School-Based Budgets	(1,146,537.26)								(1,146,537.26)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,146,537.26)</b>							<b>435,999.72</b>	<b>(710,537.54)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Individual With Disability Act, Part B		College and Care Readiness	Rutgers University	Sustainable New Jersey	Carl Perkins Vocational	Healthy U Physical Education	Page Total
	Regular 2017-2018	Preschool 2017-2018	2016-2017					
<b>REVENUE</b>								
Federal Sources	\$ 1,839,743.53	\$ 43,877.01	\$ 55,514.14	\$	\$	\$ 51,393.14	\$	\$ 1,990,527.82
State Sources					3,565.66			3,565.66
Local Sources				900.00			1,062.83	1,962.83
<b>Total Revenue</b>	<u>\$ 1,839,743.53</u>	<u>\$ 43,877.01</u>	<u>\$ 55,514.14</u>	<u>\$ 900.00</u>	<u>\$ 3,565.66</u>	<u>\$ 51,393.14</u>	<u>\$ 1,062.83</u>	<u>\$ 1,996,056.31</u>
<b>EXPENDITURES</b>								
Instruction:								
Salaries of Teachers	\$ 102,675.00	\$	\$ 2,072.00	\$	\$	\$ 5,809.00	\$	\$ 110,556.00
Purchased Professional and Technical Services	311,341.40					741.00		312,082.40
Supplies and Materials	18,462.01	21,566.84			286.16	12,690.08		53,005.09
Other Objects						8,641.53		8,641.53
<b>Total Instruction</b>	<u>432,478.41</u>	<u>21,566.84</u>	<u>2,072.00</u>		<u>286.16</u>	<u>27,881.61</u>		<u>484,285.02</u>
Support Services:								
Salaries	243,119.80		5,235.50		2,812.00	2,590.00		253,757.30
Employee Benefits	108,356.86		431.66			642.52		109,431.04
Purchased Professional and Technical Services	954,949.87	20,194.50				8,000.00		983,144.37
Purchased Professional Educational Services			43,384.60					43,384.60
Other Purchased Services	62,380.09	624.25	4,390.38	900.00	467.50	2,456.50	600.00	71,818.72
Travel						295.77		295.77
Supplies and Materials	15,691.50	1,491.42				1,921.48	462.83	19,567.23
Miscellaneous Expenditures	22,767.00							22,767.00
<b>Total Support Services</b>	<u>1,407,265.12</u>	<u>22,310.17</u>	<u>53,442.14</u>	<u>900.00</u>	<u>3,279.50</u>	<u>15,906.27</u>	<u>1,062.83</u>	<u>1,504,166.03</u>
Facilities Acquisition and Construction Services:								
Instructional Equipment						5,356.26		5,356.26
Non-Instructional Equipment						2,249.00		2,249.00
<b>Total Facilities Acquisition and Construction Services</b>						<u>7,605.26</u>		<u>7,605.26</u>
<b>Total Expenditures</b>	<u>1,839,743.53</u>	<u>43,877.01</u>	<u>55,514.14</u>	<u>900.00</u>	<u>3,565.66</u>	<u>51,393.14</u>	<u>1,062.83</u>	<u>1,996,056.31</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources</b>								
<b>Over/(Under) Expenditures</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Petrucci Donation	Dodge Grant	B. Mitchell Grant	Warren B. Gross	Celebrity Read	Dr. Hackett Education Scholarship Fund	Class of 1959	Athletic	Community Congressional Church	American Chemistry Society	Sweatshirt Fund	Page Total
<b>REVENUE</b>												
Local	\$ 3,475.00	\$ 10.36	\$ 1,000.00	\$ 500.00	\$ 19.12	\$ 2,000.00	\$ 187.60	\$ 1,250.00	\$ 564.18	\$ 1,498.49	\$ 3,174.00	\$ 13,678.75
<b>Total Revenue</b>	<u>\$ 3,475.00</u>	<u>\$ 10.36</u>	<u>\$ 1,000.00</u>	<u>\$ 500.00</u>	<u>\$ 19.12</u>	<u>\$ 2,000.00</u>	<u>\$ 187.60</u>	<u>\$ 1,250.00</u>	<u>\$ 564.18</u>	<u>\$ 1,498.49</u>	<u>\$ 3,174.00</u>	<u>\$ 13,678.75</u>
<b>EXPENDITURES</b>												
Instruction:												
Salaries of Teachers	\$	\$	\$	\$	\$	\$	\$	\$ 1,250.00	\$	\$	\$	\$ 1,250.00
Supplies and Materials									564.18	1,498.49		2,062.67
Other Objects			1,000.00									1,000.00
Total Instruction			<u>1,000.00</u>					<u>1,250.00</u>	<u>564.18</u>	<u>1,498.49</u>		<u>4,312.67</u>
Support Services:												
Other Purchased Services	1,600.00			500.00		2,000.00					3,174.00	7,274.00
Supplies and Materials	1,875.00	10.36			19.12		187.60					2,092.08
Total Support Services	<u>3,475.00</u>	<u>10.36</u>		<u>500.00</u>	<u>19.12</u>	<u>2,000.00</u>	<u>187.60</u>				<u>3,174.00</u>	<u>9,366.08</u>
<b>Total Expenditures</b>	<u>3,475.00</u>	<u>10.36</u>	<u>1,000.00</u>	<u>500.00</u>	<u>19.12</u>	<u>2,000.00</u>	<u>187.60</u>	<u>1,250.00</u>	<u>564.18</u>	<u>1,498.49</u>	<u>3,174.00</u>	<u>13,678.75</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0.00</u>



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	New Jersey Nonpublic Aid										
	Chapter 192 Auxiliary Services		Chapter 193 Handicapped:					Security Aid	Play Unified Grant	Junior ROTC Program	Page Total
	Compensatory Education	English as a Second Language	Supplemental Instruction	Examination and Classification	Corrective Speech	Nursing Services	Technology Aid	Textbook Aid			
<b>REVENUE</b>											
Federal Sources	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
State Sources	69,889.62	2,530.00	12,291.50	17,287.52	3,928.32	16,005.00	5,821.93	8,423.56	11,960.00	5,812.27	85,714.47
<b>Total Revenue</b>	<u>\$ 69,889.62</u>	<u>\$ 2,530.00</u>	<u>\$ 12,291.50</u>	<u>\$ 17,287.52</u>	<u>\$ 3,928.32</u>	<u>\$ 16,005.00</u>	<u>\$ 5,821.93</u>	<u>\$ 8,423.56</u>	<u>\$ 11,960.00</u>	<u>\$ 5,812.27</u>	<u>\$ 239,664.19</u>
<b>EXPENDITURES</b>											
Instruction:											
Salaries of Teachers									\$ 2,072.00	\$ 85,714.47	\$ 87,786.47
Purchased Professional and Technical Services	69,889.62	2,530.00	12,291.50	17,287.52	3,928.32	16,005.00	5,821.93		876.32		127,753.89
Supplies and Materials											876.32
Textbooks								8,423.56			8,423.56
<b>Total Instruction</b>	<u>69,889.62</u>	<u>2,530.00</u>	<u>12,291.50</u>	<u>17,287.52</u>	<u>3,928.32</u>	<u>16,005.00</u>	<u>5,821.93</u>	<u>8,423.56</u>	<u>2,948.32</u>	<u>85,714.47</u>	<u>224,840.24</u>
Support Services:											
Salaries									2,035.00		2,035.00
Other Purchased Services									828.95		828.95
Supplies and Materials									11,960.00		11,960.00
<b>Total Support Services</b>									<u>11,960.00</u>		<u>14,823.95</u>
<b>Total Expenditures</b>	<u>69,889.62</u>	<u>2,530.00</u>	<u>12,291.50</u>	<u>17,287.52</u>	<u>3,928.32</u>	<u>16,005.00</u>	<u>5,821.93</u>	<u>8,423.56</u>	<u>11,960.00</u>	<u>5,812.27</u>	<u>239,664.19</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
STATEMENT OF PRESCHOOL EDUCATION AID  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	2018				
	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>EXPENDITURES</b>					
Instructions:					
Salaries of Teachers	\$ 3,219,269.00	\$	\$ 3,219,269.00	\$ 3,189,352.50	\$ 49,916.50
Other Purchased Services	1,231,868.00	27,997.00	1,259,865.00	1,259,865.00	
Supplies and Materials	234,003.00		234,003.00	146,222.00	87,781.00
Other Objects	48,509.00	3,000.00	51,509.00	46,793.38	4,715.62
	<u>4,733,649.00</u>	<u>30,997.00</u>	<u>4,764,646.00</u>	<u>4,622,232.88</u>	<u>142,413.12</u>
Support Services:					
Salaries of Supervisors of Instruction	210,729.00		210,729.00	209,776.31	952.69
Salaries of Principals/Program Directors	243,538.00		243,538.00	239,257.91	4,280.09
Salaries of Other Professional Staff	1,017,969.00	22,959.00	1,040,928.00	1,039,139.52	1,788.48
Salaries of Secretarial and Clerical Assistants	283,307.00		283,307.00	275,707.77	7,599.23
Other Salaries	373,672.00	(16,115.00)	357,557.00	267,549.57	90,007.43
Salaries of Family/Parent Liaison and Community Parent Involvement Specialists	85,317.00	485.00	85,802.00	82,801.06	3,000.94
Salaries of Facilitators, Math Coaches, Literacy Coaches and Master Teachers	561,509.00	2,637.00	564,146.00	564,035.00	111.00
Employee Benefits	1,532,753.00	241,824.00	1,774,577.00	1,532,753.00	241,824.00
Services - Contracted Pre-K	9,314,478.00	71,311.00	9,385,789.00	9,036,558.95	349,230.05
Purchased Professional Educational Services	179,489.00	(21,364.00)	158,125.00	128,713.10	29,411.90
Rentals	36,636.00	(13,636.00)	23,000.00	19,143.85	3,856.15
Contracted Services (Field Trips)	47,061.00	2,000.00	49,061.00	47,481.00	1,580.00
Travel	4,500.00	189.61	4,689.61	2,080.83	2,608.78
Miscellaneous Purchased Services	66,009.00	4,535.00	70,544.00	37,344.94	33,199.06
Supplies and Materials	73,770.00	32,233.99	106,003.99	105,701.65	302.34
Total Support Services	<u>14,030,737.00</u>	<u>327,059.60</u>	<u>14,357,796.60</u>	<u>13,588,024.48</u>	<u>769,772.14</u>
Facilities Acquisition and Construction Services:					
Non-Instructional Equipment	43,000.00	(15,000.00)	28,000.00	10,004.67	17,995.33
Total Facilities Acquisition and Construction Services	<u>43,000.00</u>	<u>(15,000.00)</u>	<u>28,000.00</u>	<u>10,004.67</u>	<u>17,995.33</u>
<b>Total Expenditures</b>	<u>\$ 18,807,386.00</u>	<u>\$ 343,056.60</u>	<u>\$ 19,150,442.60</u>	<u>\$ 18,220,262.01</u>	<u>\$ 930,180.59</u>
<b>Calculation of Carryover</b>					
Total 2017-18 Pre-K/ECPA Aid Allocation		\$ 17,371,386.00			
Add: Transfer from General Fund		435,999.72			
Add: Actual Pre-K/ECPA Aid Carryover June 30, 2017		3,882,619.62			
Total Funds Available for 2017-18 Budget		21,700,005.34			
Less: 2017-18 Budgeted ECPA (Including Prior Year Budgeted Carryover)		19,150,442.60			
Available and Unbudgeted ECPA Funds as of June 30, 2017		2,549,562.74			
Add: June 30, 2018 Unexpended Pre-K Aid		930,180.59			
2017-18 Actual Carryover - Pre-K Aid		<u>\$ 3,479,743.33</u>			
2017-18 Pre-K Aid Carryover Budgeted in 2018-19		<u>\$ 1,851,892.00</u>			

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
STATEMENT OF PRESCHOOL EDUCATION AID  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**Program: Preschool**

	Original Budget	Budget Transfers	2017 Final Budget	Actual	Variance
<u>Expenditures</u>					
Instructions:					
Salaries of Teachers	\$ 3,219,269.00	\$	\$ 3,219,269.00	\$ 3,169,352.50	\$ 49,916.50
Other Purchased Services	1,231,868.00	27,997.00	1,259,865.00	1,259,865.00	
Supplies and Materials	234,003.00		234,003.00	146,222.00	87,781.00
Other Objects	48,509.00	3,000.00	51,509.00	46,793.38	4,715.62
	<u>4,733,649.00</u>	<u>30,997.00</u>	<u>4,764,646.00</u>	<u>4,622,232.88</u>	<u>142,413.12</u>
Support Services:					
Salaries of Supervisors of Instruction	210,729.00		210,729.00	209,776.31	952.69
Salaries of Principals/Program Directors	243,538.00		243,538.00	239,257.91	4,280.09
Salaries of Other Professional Staff	1,017,969.00	22,959.00	1,040,928.00	1,039,139.52	1,788.48
Salaries of Secretarial and Clerical Assistants	283,307.00		283,307.00	275,707.77	7,599.23
Other Salaries	373,672.00	(16,115.00)	357,557.00	267,549.57	90,007.43
Salaries of Family/Parent Liaison and Community Parent Involvement Specialists	85,317.00	485.00	85,802.00	82,801.06	3,000.94
Salaries of Facilitators, Math Coaches, Literacy Coaches and Master Teachers	561,509.00	2,637.00	564,146.00	564,035.00	111.00
Employee Benefits	1,532,753.00	241,824.00	1,774,577.00	1,532,753.00	241,824.00
Purchased Professional Educational Services - Contracted Pre-K	9,314,478.00	71,311.00	9,385,789.00	9,036,558.95	349,230.05
Purchased Professional Educational Services	179,489.00	(21,364.00)	158,125.00	128,713.10	29,411.90
Rentals	36,636.00	(13,636.00)	23,000.00	19,143.85	3,856.15
Contracted Services (Field Trips)	47,061.00	2,000.00	49,061.00	47,481.00	1,580.00
Travel	4,500.00	189.61	4,689.61	2,060.83	2,628.78
Miscellaneous Purchased Services	66,009.00	4,535.00	70,544.00	37,344.94	33,199.06
Supplies and Materials	73,770.00	32,233.99	106,003.99	105,701.85	302.34
Total Support Services	<u>14,030,737.00</u>	<u>327,059.60</u>	<u>14,357,796.60</u>	<u>13,588,024.48</u>	<u>769,772.14</u>
Facilities Acquisition and Construction Services:					
Non-Instructional Equipment	43,000.00	(15,000.00)	28,000.00	10,004.67	17,995.33
Total Facilities Acquisition and Construction Services	<u>43,000.00</u>	<u>(15,000.00)</u>	<u>28,000.00</u>	<u>10,004.67</u>	<u>17,995.33</u>
<b>Total Expenditures</b>	<u>\$18,807,386.00</u>	<u>\$ 343,056.60</u>	<u>\$ 19,150,442.60</u>	<u>\$ 18,220,262.01</u>	<u>\$ 930,180.59</u>

**F. CAPITAL PROJECTS FUND**

## **G. PROPRIETARY FUNDS**

## ENTERPRISE FUND

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2018

Business-Type  
Activities  
Enterprise Funds  
Food  
Service

ASSETS

## Current Assets:

Cash and Cash Equivalents

\$ 1,838,365.79

Other Accounts Receivable

17,549.00

Intergovernmental Accounts Receivable:

State

3,216.13

Federal

273,534.98

Inventory

86,277.23

Total Current Assets

2,218,943.13

## Noncurrent Assets:

Furniture, Machinery and Equipment

1,098,168.46

Less: Accumulated Depreciation

(951,413.97)

Total Noncurrent Assets

146,754.49

Total Assets

\$ 2,365,697.62LIABILITIES

## Current Liabilities:

Accounts Payable

\$ 351,234.13

Interfunds Payable

484,852.12

Total Current Liabilities

836,086.25NET POSITION

Investment in Capital Assets

146,754.49

Unrestricted

1,382,856.88

Total Net Position

\$ 1,529,611.37

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Business-Type  
Activities  
Enterprise Fund  
Food  
Service**

Operating revenues:	
Charges for Services:	
Daily Sales - Reimbursable Programs	
Daily Sales - Nonreimbursable Programs	\$ 163,395.21
Special Functions	46,064.75
Miscellaneous	20,247.00
Total Operating Revenues	<u>229,706.96</u>
 Operating Expenses:	
Cost of Sales - Reimbursable Programs	2,051,112.53
Cost of Sales - Nonreimbursable Programs	39,147.35
Salaries	2,091,700.42
Employee Benefits	90,372.83
Purchased Property Service	25,109.81
Other Purchased Professional Services	250,414.77
Rentals	19,093.27
Other Purchased Services	108,570.94
Insurance	49,701.63
General Supplies	68,813.89
Depreciation	42,493.50
Total Operating Expenses	<u>4,836,530.94</u>
 Operating Income (Loss)	 <u>(4,606,823.98)</u>
 Nonoperating Revenues (Expenses):	
State sources:	
State School Lunch Program	48,681.83
Federal Sources:	
National School Lunch Program	2,573,226.45
School Breakfast Program	1,339,977.18
After School Snack Program	63,587.92
Fresh Fruit and Vegetables	172,276.20
Food Distribution Program	406,720.51
Interest and Investment Revenue	11,661.61
Total Nonoperating Revenues (Expenses)	<u>4,616,131.70</u>
 Change in Net Position	 9,307.72
 Total Net Position - Beginning	 <u>1,520,303.65</u>
 Total Net Position - Ending	 <u>\$ 1,529,611.37</u>



**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Business-Type  
Activities  
Enterprise Funds  
Food  
Service**

**Cash Flow from Operating Activities**

Receipts from Customers	\$ 229,706.96
Payments to Employees	(2,091,700.42)
Payments for Employee Benefits	(90,372.83)
Payments to Suppliers	(2,617,381.79)
Net Cash Used in Operating Activities	<u>(4,569,748.08)</u>

**Cash Flow from Noncapital Financing Activities**

State Sources	59,812.33
Federal Sources	5,122,051.77
Other Sources:	
Transfers In	513,548.58
Net Cash Provided by Noncapital Financing Activities	<u>5,695,412.68</u>

**Cash Flows from Noncapital and Related Financing**

Purchases of Capital Assets	(25,685.00)
Net Cash Used in Noncapital and Related Financing	<u>(25,685.00)</u>

**Cash Flows from Investing Activities**

Interest	11,661.61
Net Cash Provided by Investing Activities	<u>11,661.61</u>

Net Increase (Decrease) in Cash and Cash Equivalents	1,111,641.21
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Balance - Beginning of Year	<u>726,724.58</u>
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Balance - End of Year	<u>\$ 1,838,365.79</u>
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**Reconciliation of Operating (Loss) to Net Cash Provided  
(Used) by Operating Activities**

Operating Loss	\$ (4,606,823.98)
Adjustments to Reconcile Operating Loss to Cash (Used) by Operating Activities:	
Change in Assets and Liabilities:	
(Increase)/Decrease in Other Accounts Receivable	(580.95)
Increase in Depreciation	42,493.50
(Increase)/Decrease in Inventory	(22,063.23)
Increase/(Decrease) in Accounts Payable	17,226.58
Total Adjustments	<u>37,075.90</u>
Net Cash Used by Operating Activities	<u>\$ (4,569,748.08)</u>

**INTERNAL SERVICE FUND**

## H. FIDUCIARY FUNDS

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2018**

	<u>Unemployment Compensation Trust</u>	<u>Trust Fund Private Purpose Scholarship Fund</u>	<u>Total Trust Fund</u>	<u>Agency Fund</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 215,396.43	\$	\$215,396.43	\$ 2,111,186.14
Other Accounts Receivable				42,187.46
Interfunds Receivable	<u>140,320.46</u>	<u>717.50</u>	<u>141,037.96</u>	<u>19,640.15</u>
Total Assets	<u>\$ 355,716.89</u>	<u>\$ 717.50</u>	<u>\$356,434.39</u>	<u>\$ 2,173,013.75</u>
<b>LIABILITIES</b>				
Interfunds Payable	\$ 178.84	\$	\$ 178.84	\$ 818,966.41
Payable to Student Groups				34,380.83
Accounts Payable	<u>21,495.79</u>		<u>21,495.79</u>	
Payroll Deductions and Withholdings				<u>1,319,666.51</u>
Total Liabilities	<u>\$ 21,674.63</u>	<u>\$ -</u>	<u>\$ 21,674.63</u>	<u>\$ 2,173,013.75</u>
<b>NET POSITION</b>				
Held in Trust for Unemployment Claims and Other Purposes	\$ 334,042.26	\$	\$334,042.26	
Reserved for Scholarships		<u>717.50</u>	<u>717.50</u>	
Total Net Position	<u>\$ 334,042.26</u>	<u>\$ 717.50</u>	<u>\$334,759.76</u>	

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<b><u>Unemployment Compensation Trust</u></b>	<b><u>Private Purpose Scholarship Fund</u></b>	<b><u>Total Trust Fund</u></b>
<b>ADDITIONS:</b>			
Contributions:			
Plan Member	\$ 205,559.56	\$	\$ 205,559.56
Interest Earned	1,903.48		1,903.48
Total Contributions	<u>207,463.04</u>		<u>328,942.38</u>
Total Additions	<u>207,463.04</u>		<u>207,463.04</u>
<b>DEDUCTIONS:</b>			
Unemployment Claims	176,533.49		176,533.49
Refunds of contributions	<u>1,903.48</u>		<u>1,903.48</u>
Total Deductions	<u>178,436.97</u>		<u>178,436.97</u>
Change in Net Position	29,026.07		29,026.07
Net Position - Beginning of the Year	<u>305,016.19</u>	<u>717.50</u>	<u>305,733.69</u>
Net Position - End of the Year	<u><u>\$ 334,042.26</u></u>	<u><u>\$ 717.50</u></u>	<u><u>\$ 334,759.76</u></u>

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
STUDENT ACTIVITY AGENCY FUND SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Balance</u> <u>June 30, 2017</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2018</u>
<b>ELEMENTARY SCHOOLS:</b>				
University Elementary	\$ 4,881.41	\$ 5,768.73	\$ 5,863.60	\$ 4,786.54
Berkeley Terrace	404.09	91.70		495.79
Chancellor Avenue	411.32	23,260.29	23,429.15	242.46
Florence Avenue	5,114.14	3,173.12	4,386.27	3,900.99
Grove Street	1,308.07	3,837.42	3,462.52	1,682.97
Madison Avenue	582.00	930.44	1,004.20	508.24
Mount Vernon Avenue	1,496.03	3,440.48	4,261.26	675.25
Thurgood Marshall	549.48	4.43	509.00	44.91
Total Elementary Schools	<u>14,746.54</u>	<u>40,506.61</u>	<u>42,916.00</u>	<u>12,337.15</u>
<b>JUNIOR HIGH SCHOOL:</b>				
Union Avenue	6,803.31	35,696.51	30,765.57	11,734.25
University Middle	1,729.76	29,452.67	29,002.38	2,180.05
Total Junior High School	<u>8,533.07</u>	<u>65,149.18</u>	<u>59,767.95</u>	<u>13,914.30</u>
<b>SENIOR HIGH SCHOOL:</b>				
Irvington High School	22,459.99	58,289.12	54,494.22	26,254.89
Total Senior High School	<u>22,459.99</u>	<u>58,289.12</u>	<u>54,494.22</u>	<u>26,254.89</u>
Athletic Activities	(25,974.13)	41,189.62	33,341.00	(18,125.51)
Total Other Accounts	<u>(25,974.13)</u>	<u>41,189.62</u>	<u>33,341.00</u>	<u>(18,125.51)</u>
Total All Schools	<u>\$ 19,765.47</u>	<u>\$ 205,134.53</u>	<u>\$ 190,519.17</u>	<u>\$ 34,380.83</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 PAYROLL AGENCY FUND SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 FIDUCIARY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>ASSETS</u>	Balance <u>June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2018</u>
Cash and Cash Equivalents	\$ 120,797.84	\$ 78,929,939.15	\$ 76,973,931.68	\$ 2,076,805.31
Due from Other Governments		40,313.48		40,313.48
Other Accounts Receivable	1,129.81	744.17		1,873.98
Interfunds Receivable	<u>153,329.55</u>	<u>60,764.92</u>	<u>194,454.32</u>	<u>19,640.15</u>
Total Assets	<u>\$ 275,257.20</u>	<u>\$ 79,031,761.72</u>	<u>\$ 77,168,386.00</u>	<u>\$ 2,138,632.92</u>
 <u>LIABILITIES</u>				
Payroll Deductions and Withholdings	\$ 173,314.82	\$ 78,047,477.76	\$ 76,901,126.07	\$ 1,319,666.51
Interfunds Payable	<u>101,942.38</u>	<u>984,283.96</u>	<u>267,259.93</u>	<u>818,966.41</u>
Total Liabilities	<u>\$ 275,257.20</u>	<u>\$ 79,031,761.72</u>	<u>\$ 77,168,386.00</u>	<u>\$ 2,138,632.92</u>

## I. LONG-TERM DEBT



**STATISTICAL SECTION (UNAUDITED)**

## INTRODUCTION TO THE STATISTICAL SECTION

## FINANCIAL TRENDS

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**Unaudited**

J-1

	Fiscal Year Ending June 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Governmental Activities:</b>										
Net Invested in Capital Asset	\$ 42,409,128.32	\$ 42,400,772.53	\$ 42,535,730.99	\$ 42,845,696.02	\$ 42,613,277.04	\$ 45,262,607.96	\$ 43,704,745.84	\$ 42,611,831.15	\$ 40,873,111.97	\$ 41,751,575.48
Restricted	4,453,577.11	7,000,921.12	4,852,100.74	9,327,688.44	10,856,964.73	7,709,913.54	11,861,355.01	11,129,182.58	17,497,693.80	20,981,536.70
Unrestricted	(12,520,082.42)	(11,781,505.03)	(10,821,427.87)	(13,338,661.61)	(14,258,037.69)	(11,487,132.19)	(47,449,017.77)	(49,546,137.74)	(51,698,373.31)	(52,804,983.87)
<b>Total Governmental Activities Net Position</b>	<b>\$ 34,342,623.01</b>	<b>\$ 37,620,188.62</b>	<b>\$ 36,566,403.86</b>	<b>\$ 38,834,722.85</b>	<b>\$ 39,412,204.08</b>	<b>\$ 41,485,389.31</b>	<b>\$ 8,117,083.08</b>	<b>\$ 4,194,875.99</b>	<b>\$ 6,672,432.46</b>	<b>\$ 9,928,128.31</b>
<b>Business-Type Activities:</b>										
Net Invested in Capital Asset	\$ 293,501.94	\$ 293,501.94	\$ 293,501.94	\$ 293,501.94	\$ 293,501.94	\$	\$	\$ 146,282.91	\$ 163,562.99	\$ 146,754.49
Unrestricted	(1,040,955.87)	(268,470.09)	441,820.71	377,431.11	552,301.78	1,082,675.42	1,373,269.26	1,305,274.89	1,356,740.86	1,382,856.88
<b>Total Business-Type Activities Net Position</b>	<b>\$ (747,453.93)</b>	<b>\$ 25,031.85</b>	<b>\$ 735,322.65</b>	<b>\$ 670,933.05</b>	<b>\$ 845,803.72</b>	<b>\$ 1,082,675.42</b>	<b>\$ 1,373,269.26</b>	<b>\$ 1,451,557.80</b>	<b>\$ 1,520,303.65</b>	<b>\$ 1,529,611.37</b>
<b>District-Wide:</b>										
Net Invested in Capital Asset	\$ 42,702,630.26	\$ 42,694,274.47	\$ 42,829,232.93	\$ 43,139,197.96	\$ 43,106,778.98	\$ 45,262,607.96	\$ 43,704,745.84	\$ 42,758,114.06	\$ 41,036,674.96	\$ 41,898,329.97
Restricted	4,453,577.11	7,000,921.12	4,852,100.74	9,327,688.44	10,856,964.73	7,709,913.54	11,861,355.01	11,129,182.58	17,497,693.80	20,981,536.70
Unrestricted	(13,561,038.29)	(12,049,975.12)	(10,379,607.16)	(12,961,230.50)	(13,705,735.91)	(10,404,456.77)	(46,075,748.51)	(48,240,882.85)	(50,341,632.85)	(51,422,126.99)
<b>Total District-Wide Net Position</b>	<b>\$ 33,595,169.08</b>	<b>\$ 37,645,220.47</b>	<b>\$ 37,301,726.51</b>	<b>\$ 39,505,655.90</b>	<b>\$ 40,258,007.80</b>	<b>\$ 42,568,064.73</b>	<b>\$ 9,490,352.34</b>	<b>\$ 5,646,433.79</b>	<b>\$ 8,192,736.11</b>	<b>\$ 11,457,739.68</b>

Source: CAFR Exhibit A-1

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
Unaudited**

J-2

	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses</b>										
<b>Governmental Activities:</b>										
Instruction:										
Regular	\$ 62,127,751.87	\$ 63,818,850.32	\$ 61,890,890.88	\$ 64,800,614.47	\$ 60,198,165.81	\$ 57,977,890.68	\$ 59,831,242.54	\$ 58,860,886.53	\$ 60,805,515.51	\$ 61,558,475.06
Special Education	6,096,282.20	5,842,444.64	5,681,973.90	5,828,472.35	7,781,146.84	8,331,909.75	8,596,800.36	9,805,050.86	8,135,258.06	9,507,721.23
Other Special Education	3,208,376.58	2,143,238.51	1,858,069.39	1,884,784.41	1,820,100.71	1,843,878.19	1,841,551.15	827,724.64	7,001,437.49	3,151,942.07
Other Instruction	790,031.11	684,677.78	2,207,264.87	2,113,614.62	2,427,353.73	1,531,441.89	2,010,850.14	3,356,373.74	2,912,048.85	1,777,358.88
Support Service:										
Tuition	22,699,213.45	21,450,361.06	22,234,777.77	23,831,709.79	20,915,577.08	19,388,650.95	17,568,780.25	17,167,736.98	15,000,011.61	16,803,775.87
Student Instruction Related Services	34,005,980.49	35,087,144.54	32,889,165.94	32,820,602.88	32,490,270.06	35,288,487.98	34,298,302.51	34,433,437.69	31,287,252.27	35,739,351.43
School Administration Services	5,810,153.56	4,553,940.45	6,084,283.67	6,024,919.55	4,844,867.39	5,617,214.28	5,353,548.50	5,292,445.87	4,192,197.84	5,138,820.67
General Administration	5,918,087.75	5,945,373.53	5,593,163.93	5,157,583.20	5,565,721.79	4,974,486.26	6,166,432.88	4,832,473.17	4,966,431.04	4,598,963.07
Plant Operation and Maintenance	14,799,127.39	14,632,857.50	14,726,846.77	14,448,381.44	15,265,377.57	18,428,679.40	17,449,645.97	17,232,771.89	15,441,467.61	14,883,819.74
Pupil Transportation	5,501,574.60	4,840,202.05	4,896,442.56	5,153,258.03	4,757,411.00	5,564,914.33	6,212,417.36	7,723,484.52	5,292,793.61	5,181,545.48
Special Schools	778,390.30	854,785.00								
Charter Schools	1,688,011.00	2,580,791.00	3,433,272.00	4,643,428.00	6,638,384.00	8,773,297.00	9,059,384.00	12,325,474.00	12,728,900.00	13,458,851.00
Unallocated Depreciation	920,595.83	1,457,898.28	1,445,434.08	1,191,129.53	1,925,216.36	1,937,320.19	1,938,284.30	2,039,295.78	2,008,870.18	128,886.45
Total Governmental Activities Expenses	<u>164,143,575.94</u>	<u>163,900,594.68</u>	<u>162,931,585.54</u>	<u>167,898,798.47</u>	<u>166,849,813.04</u>	<u>167,655,970.70</u>	<u>170,327,240.06</u>	<u>173,267,125.47</u>	<u>169,580,883.87</u>	<u>171,714,320.96</u>
<b>Business-Type Activities:</b>										
Food Services	3,008,502.25	3,002,781.75	2,911,988.45	3,116,737.13	3,105,170.58	3,712,248.00	3,910,841.52	4,309,800.52	4,582,427.90	4,836,530.94
Total Business-Type Activities Expenses	<u>3,008,502.25</u>	<u>3,002,781.75</u>	<u>2,911,988.45</u>	<u>3,116,737.13</u>	<u>3,105,170.58</u>	<u>3,712,248.00</u>	<u>3,910,841.52</u>	<u>4,309,800.52</u>	<u>4,582,427.90</u>	<u>4,836,530.94</u>
<b>Total District Expenses</b>	<u>\$ 167,152,078.19</u>	<u>\$ 166,903,356.41</u>	<u>\$ 165,843,583.99</u>	<u>\$ 171,015,533.60</u>	<u>\$ 169,754,783.62</u>	<u>\$ 171,368,219.70</u>	<u>\$ 174,238,081.58</u>	<u>\$ 177,607,025.99</u>	<u>\$ 174,163,411.77</u>	<u>\$ 176,550,851.90</u>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
Instruction:										
Regular	\$ 9,897,421.81	\$ 10,838,799.52	\$ 12,274,167.52	\$ 12,079,260.84	\$ 12,802,752.40	\$ 12,977,488.01	\$ 14,158,846.29	\$ 13,074,108.21	\$ 17,397,212.32	\$ 16,413,782.60
Special Education	500,820.52	409,453.84	603,644.69	468,068.64	1,020,371.07	977,203.88	1,240,889.84	1,037,604.67	1,580,904.58	1,886,641.17
Other Special Education	287,923.32	181,640.48	197,284.29	215,183.42	258,780.81	246,105.47	243,882.05	243,882.05	617,219.57	744,424.15
Other Instruction		5,707.22	79,171.81	85,557.44			138,406.25	146,701.25	115,118.25	280,480.32
Support Service:										
Student and Instruction Related Services	18,258,246.11	18,574,134.68	18,057,023.81	17,141,688.02	17,261,960.47	16,940,562.68	16,157,285.99	19,018,794.83	17,168,534.48	20,040,446.29
School Administration Services	359,919.80	333,694.09	407,650.87	459,247.05	537,510.72	471,956.85	533,736.78	482,135.49	186,728.14	886,310.37
General Administration Services					200,154.48	35,714.44				
Plant Operations and Maintenance								1,566,398.30		
Total Governmental Activities Program Revenues	<u>29,105,331.55</u>	<u>30,143,429.83</u>	<u>31,819,142.79</u>	<u>30,457,005.81</u>	<u>32,081,509.93</u>	<u>34,649,009.33</u>	<u>35,514,080.68</u>	<u>35,712,072.50</u>	<u>37,045,721.34</u>	<u>40,042,074.90</u>
<b>Business-Type Activities:</b>										
Charges for Services:										
Food Services	458,067.34	418,783.25	501,172.02	566,868.44	543,715.21	402,852.75	440,200.08	244,938.97	169,014.77	228,706.96
Operating Grants and Contributions	2,533,881.04	2,445,153.55	2,706,853.91	2,573,981.30	2,829,988.50	2,872,857.80	3,055,857.98	3,853,780.40	4,447,226.11	4,504,657.99
Total Business-Type Activities Program Revenues	<u>2,992,948.38</u>	<u>2,863,936.80</u>	<u>3,208,025.93</u>	<u>3,140,849.74</u>	<u>3,173,713.71</u>	<u>3,275,710.55</u>	<u>3,496,058.07</u>	<u>4,198,699.37</u>	<u>4,614,242.88</u>	<u>4,733,364.95</u>
<b>Total District Program Revenues</b>	<u>\$ 32,098,279.93</u>	<u>\$ 33,005,366.63</u>	<u>\$ 34,827,168.72</u>	<u>\$ 33,597,855.35</u>	<u>\$ 35,255,223.64</u>	<u>\$ 37,924,719.88</u>	<u>\$ 39,010,138.75</u>	<u>\$ 39,910,771.87</u>	<u>\$ 41,660,964.22</u>	<u>\$ 44,775,439.85</u>
<b>Net (Expenses)/Revenue:</b>										
Governmental Activities	\$ (130,154,062.96)	\$ (135,038,244.39)	\$ (133,757,164.83)	\$ (131,312,442.75)	\$ (137,441,790.86)	\$ (134,568,103.11)	\$ (133,006,961.37)	\$ (134,813,179.38)	\$ (132,535,262.53)	\$ (131,672,246.06)
Business-Type Activities	(351,094.06)	(583,348.70)	(295,907.84)	(338,017.15)	(486,738.63)	(232,312.78)	(206,391.01)	42,916.88	63,812.88	(2,353.89)
<b>Total District-Wide Net Expenses</b>	<u>\$ (130,505,157.02)</u>	<u>\$ (135,601,593.09)</u>	<u>\$ (134,053,072.67)</u>	<u>\$ (131,650,459.90)</u>	<u>\$ (137,928,529.49)</u>	<u>\$ (134,800,415.89)</u>	<u>\$ (133,213,352.38)</u>	<u>\$ (134,770,260.50)</u>	<u>\$ (132,471,449.55)</u>	<u>\$ (131,674,599.95)</u>
<b>General Revenue and Other Changes in Net Position</b>										
<b>Governmental Activities:</b>										
Taxes:										
Property Taxes, Levied for General Purposes, Net	\$ 17,458,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00
Federal and State Aid Not Restricted	108,744,273.17	105,897,789.13	111,872,264.47	110,179,840.41	117,246,775.63	112,653,474.95	118,980,181.55	117,016,874.40	113,380,988.84	115,808,984.47
Investment Earnings	382,332.75	497,750.23	265,881.29	124,395.56	39,777.22	20,187.33	17,777.16	20,497.85	20,967.21	191,110.87
Miscellaneous Income	2,093,360.16	6,896,891.83	799,884.59	875,841.80	2,788,648.59	625,486.71	678,106.84	583,445.35	2,846,045.89	1,368,317.57
Transfers			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)				
Total Governmental Activities	<u>128,676,495.08</u>	<u>130,551,960.19</u>	<u>129,937,659.21</u>	<u>128,139,706.77</u>	<u>137,034,730.44</u>	<u>130,258,657.99</u>	<u>135,145,574.35</u>	<u>135,080,146.80</u>	<u>133,823,531.84</u>	<u>134,927,941.91</u>
<b>Business-Type Activities:</b>										
Investment Earnings	5,689.35	25,509.30	45,249.31	350.82	1,525.18	4,592.74	4,330.70	3,062.63	2,735.99	11,861.81
Transfers			500,000.00	500,000.00	500,000.00	500,000.00				
Total Business-Type Activities	<u>5,689.35</u>	<u>25,509.30</u>	<u>545,249.31</u>	<u>500,350.82</u>	<u>501,525.18</u>	<u>504,592.74</u>	<u>4,330.70</u>	<u>3,062.63</u>	<u>2,735.99</u>	<u>11,861.81</u>
<b>Total District-Wide</b>	<u>\$ 128,682,184.43</u>	<u>\$ 130,577,469.49</u>	<u>\$ 130,542,808.52</u>	<u>\$ 128,640,057.69</u>	<u>\$ 137,536,255.62</u>	<u>\$ 130,763,250.73</u>	<u>\$ 135,149,905.05</u>	<u>\$ 135,083,209.23</u>	<u>\$ 133,826,267.83</u>	<u>\$ 134,939,803.52</u>
<b>Change in Net Position:</b>										
Governmental Activities	\$ 4,115,191.02	\$ 9,636,100.02	\$ (156,503.75)	\$ (8,898,537.82)	\$ 3,277,565.61	\$ (1,053,784.78)	\$ 577,471.23	\$ 2,073,165.23	\$ (589,902.23)	\$ 3,255,695.85
Business-Type Activities	(2,138,855.41)	(87,594.37)	610,938.50	438,174.24	772,485.78	710,280.80	174,870.67	236,871.70	290,593.84	9,307.72
<b>Total District</b>	<u>\$ 1,977,335.61</u>	<u>\$ 9,548,505.65</u>	<u>\$ 454,434.75</u>	<u>\$ (8,460,363.58)</u>	<u>\$ 4,050,051.39</u>	<u>\$ (343,493.98)</u>	<u>\$ 752,341.90</u>	<u>\$ 2,310,036.93</u>	<u>\$ (279,308.39)</u>	<u>\$ 3,265,003.57</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
FUND BALANCES - GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)  
Unaudited

J-3

	Fiscal Year Ending June 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Fund:</b>										
Restricted:										
Encumbrances	\$ 793,721.81	\$ 1,000,921.12	\$ 352,100.74	\$ 631,257.46	\$ 2,843,347.97	\$ 173,501.12	\$ 270,835.99	\$ 109,437.43	\$ -	\$ -
Reserved Excess Surplus	659,855.30	686,069.60	-	2,375,087.48	3,014,668.02	2,521,744.42	6,575,832.65	4,192,142.10	-	-
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	3,000,000.00	5,313,930.40	4,500,000.00	6,250,000.00	5,000,000.00	5,014,668.00	5,000,000.00	6,689,420.00	-	-
Maintenance Reserve										
Assigned Fund Balance - ARRA/SEMI							138,183.05	138,183.05		
Restricted									17,497,693.80	21,011,136.70
(Deficit)	(8,292,219.30)	(9,155,561.92)	(7,599,434.23)	(8,455,781.02)	(8,499,265.94)	(6,956,770.82)	(8,603,733.03)	(8,496,946.18)	(7,713,504.02)	(7,763,331.17)
<b>Total General Fund</b>	<b>\$ (3,838,642.19)</b>	<b>\$ (2,154,640.80)</b>	<b>\$ (2,747,333.49)</b>	<b>\$ 800,563.92</b>	<b>\$ 2,358,750.06</b>	<b>\$ 753,142.72</b>	<b>\$ 3,381,118.66</b>	<b>\$ 2,632,236.40</b>	<b>\$ 9,784,189.78</b>	<b>\$ 13,247,805.53</b>
<b>All Other Governmental Funds:</b>										
Unreserved, Reported in:										
General Fund	\$ (1,217,996.62)	\$ (335,318.11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total All Other Governmental Funds:</b>	<b>\$ (1,217,996.62)</b>	<b>\$ (335,318.11)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Source: CAFR Schedule B-1

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)  
Unaudited

J-4

	Fiscal Year Ending June 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Revenues:</b>										
Tax Levy	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00	\$ 17,459,529.00
Miscellaneous	1,559,428.44	1,028,542.22	1,067,588.64	2,987,012.90	603,943.20	695,883.79	694,075.23	645,654.04	2,828,425.81	1,000,337.36
State Sources	137,351,538.23	135,099,014.82	142,924,016.62	141,523,889.80	144,287,633.47	142,601,502.92	140,511,138.11	133,088,540.24	124,859,088.31	131,769,179.39
Federal Sources	18,268,841.23	17,542,061.27	7,464,486.15	7,361,725.21	6,275,975.63	6,783,200.79	11,081,516.71	10,734,803.95	23,164,456.12	7,450,784.40
Local Sources	15,641.58	17,462.10	10,863.11	25,435.61	29,455.00	15,363.25	2,500.00	11,080.00	23,068.76	65,208.17
<b>Total Revenues</b>	<b>174,654,978.48</b>	<b>171,146,609.41</b>	<b>168,926,483.52</b>	<b>169,337,592.52</b>	<b>168,656,536.30</b>	<b>167,555,479.75</b>	<b>169,748,759.05</b>	<b>161,939,607.23</b>	<b>168,334,568.00</b>	<b>157,745,038.32</b>
<b>Expenditures</b>										
<b>Instruction:</b>										
Regular Instruction	41,214,689.07	41,983,229.67	42,285,138.88	41,815,122.96	40,703,286.48	40,261,711.80	42,499,167.72	43,297,161.56	46,428,009.47	44,704,896.75
Special Education Instruction	5,980,812.70	5,345,044.20	5,399,847.86	5,607,096.79	5,651,701.49	4,956,882.35	4,280,542.10	3,617,153.26	4,133,713.49	4,295,502.47
Other Special Instruction			1,153,674.08	1,155,338.73	1,168,876.86	1,103,881.90	1,170,106.70	1,188,806.28	1,494,689.60	2,227,867.01
Other Instruction	2,934,788.19	2,609,751.28	1,485,447.88	1,452,071.16	1,178,638.94	1,451,597.90	1,475,710.91	1,575,348.01	558,743.45	647,609.95
<b>Support Services:</b>										
Tuition	16,826,370.21	15,000,011.61	17,167,736.98	17,568,780.25	19,388,650.95	20,915,577.08	23,831,709.79	22,234,777.77	21,450,391.06	22,699,213.45
Student and Instruction Related Services	30,033,882.72	28,612,876.82	28,750,838.14	29,641,091.85	29,906,941.18	26,848,680.93	26,803,890.97	27,217,102.55	29,918,586.31	28,964,391.56
School Administrative Services	3,432,429.30	3,429,870.58	3,551,829.87	3,683,124.67	3,782,997.50	3,950,901.02	4,004,704.45	4,255,448.45	4,135,963.60	4,101,074.64
Other Administrative Services	3,193,338.13	3,856,901.18	3,373,147.61	3,582,554.50	4,089,693.01	4,349,201.01	4,020,242.40	4,535,628.51	4,885,171.85	5,031,599.46
Plant Operations and Maintenance	11,959,289.03	13,326,966.16	12,986,060.17	13,818,330.98	13,722,158.84	12,165,971.19	12,419,830.11	11,900,021.79	12,425,517.45	12,503,934.40
Pupil Transportation	5,188,513.53	5,292,793.81	7,723,484.52	6,206,018.98	5,564,914.33	4,757,411.60	5,151,671.11	4,618,808.00	4,574,892.84	4,914,934.57
Unallocated Benefits	35,986,188.21	31,249,717.62	33,010,031.07	32,482,924.82	33,016,955.57	35,804,549.79	34,817,119.03	32,679,254.64	30,998,829.21	30,878,010.25
<b>Special Schools</b>									655,638.54	778,390.30
Transfer to Charter School	13,459,851.00	12,726,900.00	12,325,474.00	9,059,384.00	8,773,297.00	8,638,384.00	4,643,428.00	3,433,272.00	2,580,791.00	1,688,011.00
Capital Outlay	981,210.64	560,593.10	462,654.72	1,136,632.85	3,314,031.48	3,277,703.86	1,082,738.35	1,144,198.99	1,149,128.35	1,401,911.04
<b>Total Expenditures</b>	<b>171,191,362.73</b>	<b>163,994,656.03</b>	<b>169,675,365.78</b>	<b>167,208,472.54</b>	<b>170,262,143.63</b>	<b>168,482,454.43</b>	<b>166,200,861.64</b>	<b>161,696,981.81</b>	<b>165,390,066.22</b>	<b>164,637,346.85</b>
<b>Excess (Deficiency) of Revenues Over/ (Under) Expenditures</b>	<b>\$ 3,463,615.75</b>	<b>\$ 7,151,953.38</b>	<b>\$ (748,882.26)</b>	<b>\$ 2,129,119.98</b>	<b>\$ (1,605,607.33)</b>	<b>\$ (926,974.68)</b>	<b>\$ 3,547,897.41</b>	<b>\$ 242,625.42</b>	<b>\$ 2,944,501.78</b>	<b>\$ (6,892,308.53)</b>

Source: District Records

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
GENERAL FUND REVENUES  
OTHER LOCAL REVENUE BY SOURCES  
LAST TEN FISCAL YEARS  
UNAUDITED

J-5

<u>Fiscal Year Ended June 30,</u>	<u>Refund of Prior Year Expenditure</u>	<u>Interest on Deposits</u>	<u>Verizon E-Rate</u>	<u>Reduction in IBNR Claims</u>	<u>Cancellation of Accounts Payable</u>	<u>Miscellaneous</u>	<u>Void Checks</u>	<u>Cancellations of Reserves and Checks</u>	<u>Annual Totals</u>
2009	\$	\$ 124,395.56	\$ 369,849.29	\$ 287,640.32	\$	\$218,452.19	\$	\$	\$1,000,337.36
2010	1,445,307.74	39,777.22	52,565.40		967,869.04	186,413.58		136,492.83	2,828,425.81
2011	164,609.79	20,187.33			537.14	460,319.78			645,654.04
2012	167,684.56	10,486.28				401,128.52		114,775.87	694,075.23
2013	312,541.33	17,777.15				168,371.03		197,194.28	695,883.79
2014	188,035.62	20,497.85			1,149.38	303,454.95		90,805.40	603,943.20
2015	446,156.41	20,967.21	2,384,667.02			62,595.15		52,627.11	2,967,012.90
2016	356,634.55	22,366.64	582,164.75			73,462.84		32,959.86	1,067,588.64
2017	228,343.31	54,039.52	305,682.21			420,221.79	20,255.39		1,028,542.22
2018	516,805.25	191,122.64	333,148.26			511,005.60	7,346.69		1,559,428.44

Source: District Records.



## REVENUE CAPACITY

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 UNAUDITED

J-6

<u>Fiscal Year Ended June 30</u>	<u>Vacant Land</u>	<u>Residential</u>	<u>Farm Regular</u>	<u>Q Farm</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Apartment</u>	<u>Total Assessed Value</u>	<u>Less: Tax Exempt Property</u>	<u>Public Utilities</u>	<u>Net Valuation Taxable</u>	<u>Estimated Actual County Equalized Value</u>	<u>Total Direct School Tax Rate</u>
2009	\$ 40,852,000	\$ 2,055,589,500	N/A	N/A	\$ 498,474,500	\$ 167,138,040	\$ 416,558,800	\$ 3,178,822,840	N/A	\$ 10,738,098	\$ 3,189,358,938	\$ 3,048,537,904	\$ 0.58
2010	39,500,700	2,052,131,200	N/A	N/A	467,728,800	158,714,900	403,968,500	3,122,043,900	N/A	10,285,151	3,132,329,051	3,115,120,303	0.60
2011	38,040,200	2,042,080,800	N/A	N/A	436,957,400	147,809,200	1,366,474,400	4,033,461,800	361,758,000	9,384,167	4,042,845,967	N/A	0.62
2012	35,843,900	2,013,855,500	N/A	N/A	419,246,100	137,744,000	1,311,730,700	3,916,420,200	362,048,800	10,543,501	3,928,963,701	N/A	0.65
2013	31,693,600	1,956,341,333	N/A	N/A	402,000,000	133,619,240	367,643,800	2,891,297,773	354,829,267	7,737,305	2,899,035,078	2,993,899,201	0.67
2014	7,303,300	1,072,448,900	N/A	N/A	336,964,900	111,594,314	331,679,700	1,859,991,114	295,670,615	7,030,315	1,867,021,429	2,993,899,201	1.04
2015	7,916,400	1,072,182,150	N/A	N/A	336,568,800	109,810,000	323,987,100	1,850,464,450	296,674,985	6,954,299	1,857,418,749	2,178,813,483	1.04
2016	8,015,100	1,072,204,350	N/A	N/A	333,589,100	108,117,700	294,240,300	1,816,166,550	294,974,552	6,597,019	1,822,763,569	2,050,716,539	1.060
2017	8,665,200	1,076,815,916	N/A	N/A	329,466,380	108,931,800	277,446,700	1,801,325,996	289,688,436	7,251,056	1,808,577,052	2,048,239,503	0.966
2018	8,793,300	1,085,734,650	N/A	N/A	329,351,230	106,585,220	273,094,700	1,803,559,100	289,232,016	7,840,400	1,811,399,500	1,990,085,702	0.964

Source: Municipal Tax Assessor

\*Revaluation

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
PER \$100.00 OF ASSESSED VALUATION  
LAST TEN FISCAL YEARS  
Unaudited**

**J-7**

Fiscal Year Ended June 30,	Irvington School District Direct Rate			Overlapping Rates		Total Direct and Overlapping Tax Rate
	Basic Rate	General Obligated Debt Revenue	(From J-6) Total Direct School Tax Rate	Township of Irvington	Essex County	
2009	N/A	N/A	\$ 0.58	N/A	N/A	N/A
2010	N/A	N/A	0.60	2.286	0.401	3.284
2011	1	N/A	0.62	2	0	3
2012	1	0	0.65	2.287	0.430	3.399
2013	0.602	0	0.67	2.364	0.444	3.510
2014	0.935	0.105	1.04	3.750	0.666	5.456
2015	0.940	0.100	1.04	3.778	0.605	5.423
2016	N/A	N/A	1.060	3.907	0.585	5.552
2017	N/A	N/A	0.966	3.987	0.583	5.680
2018	N/A	N/A	0.964	4.047	0.539	5.701

Source: Municipal Tax Collector

\*Revaluation

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO  
Unaudited

J-8

<u>Taxpayer</u>	2018		2009	
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>
Maple Garden	N/A	1	N/A	1
Union Mill Run	N/A	2	N/A	3
I & S Investments Co.	N/A	3	N/A	5
Verizon	N/A	4	N/A	2
378 Stuyvesant Irvington, LLC	N/A	5	N/A	4
Colonial Village Associates	N/A	6	N/A	10
Valley Mall Plaza LLC	N/A	7	N/A	9
PSE&G	N/A	8	N/A	6
Felicia Village Associates, LP	N/A	9	N/A	7
Eastern Pkwy Rlty LLC	N/A	10	N/A	8
	<u>\$ -</u>		<u>N/A</u>	
		<u>0.00%</u>		<u>0.00%</u>

Source: Municipal Tax Assessor.

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

**J-9**

For Year Ended <u>June 30,</u>	Taxes Levied for <u>the Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collection in Subsequent Years</u>
		<u>Amount</u>	<u>Percentage of Levy</u>	
2009	\$17,459,529	\$17,459,529	100.00%	\$
2010	17,459,529	17,459,529	100.00%	
2011	17,459,529	17,459,529	100.00%	
2012	17,459,529	17,459,529	100.00%	
2013	17,459,529	17,459,529	100.00%	
2014	17,459,529	17,459,529	100.00%	
2015	17,459,529	17,459,529	100.00%	
2016	17,459,529	17,459,529	100.00%	
2017	17,459,529	17,459,529	100.00%	
2018	17,459,529	17,459,529	100.00%	

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

## DEBT CAPACITY

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
Unaudited

J-10

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities Capital Leases	Total District	Percentage of Personal Income	Per Capita
	General Obligation Bond	Certificate of Participation	Capital Leases	Bond Anticipation Notes (BANs)				
2009					\$ 1,270,654.81	\$1,270,654.81		N/A
2010					970,240.67	970,240.67		N/A
2011					534,047.12	534,047.12		N/A
2012					115,680.91	115,680.91		N/A
2013					1,500,597.39	1,500,597.39		N/A
2014					427,977.76	427,977.76		N/A
2015					-	-		N/A
2016					-	-		N/A
2017					-	-		N/A
2018					-	-		N/A

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS  
Unaudited**

**J-11**

<u>Fiscal Year Ended June 30,</u>	<u>General Bonded Debt Outstanding</u>			<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
	<u>General Obligation Bonds</u>	<u>Deductions</u>	<u>Net General Bonded Debt Outstanding</u>		
2009*	\$44,305,714	\$ -	\$44,305,714	13.89%	N/A
2010*	43,292,739		45,620,714	13.82%	N/A
2011*	42,527,899		42,527,899	0.00%	N/A
2012*	41,263,908		41,263,908	0.00%	N/A
2013*	39,554,684		39,554,684	0.00%	N/A
2014*	37,937,133		37,937,133	0.00%	N/A
2015*	36,848,559		36,848,559	0.00%	N/A
2016*	35,289,084		35,289,084	0.00%	N/A
2017*	33,596,709		33,596,709	0.00%	N/A
2018*	32,071,349		32,071,349	0.00%	N/A

Source: Data regarding School District population was given by School Officials.

\*Bonds outstanding were previously issued and reported by the Municipality when the School District was a Type I.



**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
FOR THE YEAR ENDED DECEMBER 31, 2017  
Unaudited**

**J-12**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	(a) <u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt Repair with Property Taxes: Township of Irvington	\$ 61,264,655	100.000%	\$ 61,264,655
Sub-Total Overlapping Debt			61,264,655
Irvington School District Direct Debt			<u>32,071,349</u>
Total Direct and Overlapping Debt			<u><u>\$ 93,336,004</u></u>

**Sources:**

Assessed value data used to estimate applicable percentages provided by the Essex county Board of Taxation.  
Debt outstanding data provided by each governmental unit.

**Note:**

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

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

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
Unaudited

J-13

										Equalized
									Year	Valuation Basis
									2017	\$ 1,965,601,779.00
									2016	2,042,932,002.00
									2015	<u>2,066,861,890.00</u>
										<u>\$ 6,075,395,671.00</u>
										\$ 2,025,131,890.33

## DEMOGRAPHIC AND ECONOMIC INFORMATION

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

J-14

<u>Year</u>	<u>Population - a</u>	<u>Personal Income - b</u>	<u>Per Capita Personal Income - c</u>	<u>Unemployment Rate - d</u>
2009	56,102	\$ 2,877,359,376	\$ 51,288	N/A
2010	53,965	2,823,403,040	52,324	14.0%
2011	54,172	2,978,733,030	55,014	13.8%
2012	54,181	2,997,134,784	55,404	13.4%
2013	54,409	3,023,908,524	55,692	12.2%
2014	54,635	3,177,743,991	58,319	10.4%
2015	54,770	N/A	N/A	8.8%
2016	54,884	N/A	N/A	7.7%
2017	54,865	N/A	N/A	7.2%
2018	N/A	N/A	N/A	5.8%

Source:

**a** - Population information provided by the N.J. Department of Labor and Workforce Development.

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

**c** - Per capita personal income by municipality estimated based upon the 2010 Census published by the U.S. Bureau of Economic Analysis.

**d** - Unemployment data provided by the N.J. Department of Labor and Workforce Development.

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO  
Unaudited**

**J-15**

**INFORMATION UNAVAILABLE**

<u>Employer</u>	2018			2009		
	<u>Employees</u>	<u>Rank [Optional]</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Rank [Optional]</u>	<u>Percentage of Total Municipal Employment</u>
Parkway Associates		1	0.00%			0.00%
I & S Investment Co.		2	0.00%			0.00%
Union Mill Run		3	0.00%			0.00%
Brookville Holding, LLC		4	0.00%			0.00%
Verizon		5	0.00%			0.00%
Newark Portfolio		6	0.00%			0.00%
Bradford Utilities		7	0.00%			0.00%
Colonial Village Association		8	0.00%			0.00%
Public Service		9	0.00%			0.00%
Lyons Plaza LLC		10	0.00%			0.00%
			<u>0.00%</u>			<u>0.00%</u>

Source: Municipal Tax Assessor.

## OPERATING INFORMATION

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

J-16

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Function/Program</b>										
Instruction:										
Regular	506	629	514	484	483	465	433	430	450	445
Special Education	66	59	62	74	65	68	68	61	69	69
Other Special Education	38	36	36	47	34	37	37	34	27	28
Other Instruction	122	118								
Support Services:										
Student and Instructional Related Services	133	85	72	108	112	113	66	64	63	65
General Administrative Services	66	48	53	23	36	37	35	39	41	42
School Administrative Services	80	65	75	80	68	65	68	73	71	70
Plant Operations and Maintenance	176	148	165	170	157	140	146	145	149	148
Student Transportation	30	29								
Business and Other Support Services	25	40	20	21	41	33	34	31	30	31
<b>Total</b>	<u>1,344</u>	<u>1,257</u>	<u>997</u>	<u>1,007</u>	<u>996</u>	<u>958</u>	<u>887</u>	<u>877</u>	<u>900</u>	<u>898</u>

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS  
Unaudited

J-17

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change Average Daily Enrollment	Student Attendance %
						Elementary	Middle	High School				
2009	8,227	143,532,718	17,447	9.42	740	18	14	15	7,675	6,435	5.83	83.8%
2010	8,232	142,535,919	17,315	-0.75	750	18	15	14	6,987	6,450	-8.96	92.3%
2011	7,176	137,476,134	19,158	10.64	560	12	12	17	7,177	6,640	2.72	92.5%
2012	6,909	144,221,715	20,874	8.96	575	13	11	10	6,893	6,396	-3.96	92.8%
2013	7,195	147,044,265	20,437	-2.10	552	13	10	10	6,831	6,278	-0.90	91.9%
2014	7,763	144,613,725	18,629	-8.85	552	14	11	12	6,743	6,162	-1.29	91.4%
2015	7,888	144,497,849	18,319	-1.66	570	12	12	12	6,875	6,381	1.96	92.8%
2016	7,594	169,212,711	22,282	21.64	561	11	12	12	6,429	6,038	-6.48	93.9%
2017	7,426	163,944,656	22,077	-0.92	532	14	11	12	6,823	6,393	6.12	93.7%
2018	7,583	-	-	-100.00	540	15	13	12	6,921	6,521	1.44	94.2%



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
Unaudited

J-18

District Building	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Elementary</b>										
Augusta Street (2007):										
Square Feet	50,346	50,346	50,346	50,346	50,346	50,346	50,346	50,346	50,346	50,346
Capacity (Student)	300	300	300	300	300	300	300	300	300	300
Enrollment	247	247	247	294	301	307	313	196	315	234
Berkeley Terrace (1922):										
Square Feet	89,663	89,663	89,663	89,663	89,663	89,663	89,663	50,863	50,663	50,663
Capacity (Student)	498	498	489	489	489	489	498	498	498	498
Enrollment		467	507	434	389	425	457	429	487	480
Chancellor Avenue (1914):										
Square Feet	70,880	70,880	70,880	70,880	70,880	70,880	70,880	70,880	70,880	70,880
Capacity (Student)	498	498	498	498	498	498	498	498	498	498
Enrollment		424	452	481	458	474	470	483	485	480
Chancellor South (1909):										
Square Feet	58,200	58,200	58,200	58,200	58,200	58,200	58,200	58,200	58,200	58,200
Capacity (Student)	465	465	465	465	465	465	465	465	465	465
Enrollment				309	346	326	315	306	315	302
Florence Avenue (1899):										
Square Feet	69,910	69,910	69,910	69,910	69,910	69,910	69,910	69,910	69,910	69,910
Capacity (Student)	525	525	525	525	525	525	525	525	525	525
Enrollment		551	556	582	572	604	608	618	644	651
Grove Street (1904):										
Square Feet	91,199	91,199	91,199	91,199	91,199	91,199	91,119	91,199	91,199	91,199
Capacity (Student)	492	492	492	492	492	492	492	492	492	492
Enrollment		356	341	395	421	448	461	412	478	416
Madison Avenue (1912):										
Square Feet	41,272	41,272	41,272	41,272	41,272	41,272	41,272	82,756	82,756	82,756
Capacity (Student)	469	469	469	469	469	469	469	469	469	469
Enrollment		307	295		**	**	**	**	**	**
Mount Vernon (1909):										
Square Feet	94,105	94,105	94,105	94,105	94,105	94,105	94,105	94,105	94,105	94,105
Capacity (Student)	498	498	662	662	662	662	662	662	662	662
Enrollment		649	665	600	551	527	576	457	524	530
University Elementary (1924):										
Square Feet	113,075	113,075	113,075	113,075	113,075	113,075	113,075	113,075	113,075	113,075
Capacity (Student)	1,000	498	570	570	570	570	570	570	570	570
Enrollment	505		535	544	567	593	545	482	505	468
Thurgood Marshall (1994):										
Square Feet	81,812	81,812	81,812	81,812	81,812	81,812	81,812	81,812	81,812	81,812
Capacity (Student)	636	636	636	636	636	636	636	636	636	636
Enrollment			405	456	467	465	460	408	429	422
<b>Junior High School</b>										
Union Avenue (1931):										
Square Feet	147,303	147,303	147,303	147,303	147,303	147,303	147,303	147,303	147,303	147,303
Capacity (Student)	758	758	797	797	797	797	797	797	797	797
Enrollment		793	794	682	672	710	650	691	731	730
University Middle (1931):										
Square Feet	175,442	175,442	175,442	175,442	175,442	175,442	175,442	175,442	175,442	175,442
Capacity (Student)	738	738	738	738	738	738	738	738	738	738
Enrollment		653	820	644	692	699	634	663	700	779
<b>Senior High School</b>										
Irvington High School (1926):										
Square Feet	284,935	284,935	284,935	284,935	284,935	284,935	284,935	221,136	221,136	221,136
Capacity (Student)	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752
Enrollment		1,398	1,401	1,351	1,325	1,427	1,384	1,300	1,337	1,488

\*\*Madison @Chancellor South

Source: District Facilities Office

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF REQUIRED MAINTENANCE EXPENDITURES BY SCHOOL FACILITIES  
LAST TEN FISCAL YEARS  
UNAUDITED

J-19

UNDISTRIBUTED EXPENDITURES - REQUIRED  
MAINTENANCE FOR SCHOOL FACILITIES  
11-000-261-XXXX

	* School Facilities	<u>Augusta Street</u>	<u>Berkeley Terrace</u>	<u>Chancellor Avenue</u>	<u>Florence Avenue</u>	<u>Grove Street</u>	<u>Madison Avenue</u>	<u>Mount Vernon Avenue</u>	<u>Chancellor South</u>	<u>Union Avenue Middle</u>	<u>University Middle</u>	<u>University Elementary</u>	<u>Thurgood Marshall</u>	<u>Irvington High School</u>	<u>Total</u>
Year	Project # (s)														
2009		65,000.00	715,000.00	125,000.00	390,000.00	340,000.00	220,000.00		19,527.00	305,000.00	175,000.00	100,000.00	205,000.00	480,000.00	\$ 3,099,527.00
2010		95,000.00	125,000.00	100,000.00	80,000.00	100,000.00		80,000.00	35,000.00	100,000.00	130,000.00	100,000.00	100,000.00	100,000.00	1,155,000.00
2011		65,000.00	10,000.00	50,000.00	100,000.00	180,000.00		42,400.00	10,000.00	100,000.00	100,000.00	200,000.00	105,000.00	125,000.00	1,107,400.00
2012		75,000.00	100,000.00	60,000.00	75,000.00	100,000.00		100,000.00	75,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	1,105,000.00
2013		80,000.00	100,000.00	80,000.00	88,000.00	100,000.00		100,000.00	75,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	1,124,000.00
2014		80,000.00	100,000.00	80,000.00	89,000.00	100,000.00		100,000.00	75,000.00	100,000.00	100,000.00	100,000.00	100,000.00	150,000.00	1,174,000.00
2015		80,000.00	100,000.00	80,000.00	89,000.00	100,000.00		100,000.00	71,000.00	100,000.00	100,000.00	100,000.00	100,000.00	150,000.00	1,170,000.00
2016		80,000.00	100,000.00	80,000.00	89,000.00	100,000.00		100,000.00	71,000.00	100,000.00	100,000.00	100,000.00	100,000.00	150,000.00	1,170,000.00
2017		180,000.00	200,000.00	160,000.00	250,000.00	200,000.00		300,000.00	100,000.00	150,000.00	300,000.00	150,000.00	200,000.00	350,000.00	2,580,000.00
2018		180,000.00	200,000.00	180,000.00	300,000.00	250,000.00		350,000.00	100,000.00	150,000.00	300,000.00	200,000.00	250,000.00	350,000.00	2,810,000.00
Total School Facilities		<u>1,750,000.00</u>	<u>\$1,750,000.00</u>	<u>\$1,035,000.00</u>	<u>\$1,561,000.00</u>	<u>\$1,570,000.00</u>	<u>\$220,000.00</u>	<u>3,000,000.00</u>	<u>\$ 631,527.00</u>	<u>\$ 1,305,000.00</u>	<u>\$1,505,000.00</u>	<u>\$1,250,000.00</u>	<u>\$1,360,000.00</u>	<u>\$ 2,015,000.00</u>	<u>\$16,474,927.00</u>

\* School facilities as defined under EFCFA  
(N.J.A.C. 8A:26-1.2 and N.J.A.C. 8A:26A-1.3)

Source: District Records

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2018  
Unaudited

J-20

	Coverage	Deductible
School Package Policy:		
General Property, Inland Marine and Auto Physical Damage:		
Building, Contents, Coverage Extensions Loss Limit	\$ 75,000,000	\$ 25,000
Personal Property of Others	100,000	
Electronic Processing Equipment and Data and Media	2,000,000	25,000
Valuable Papers	1,000,000	25,000
Fine Arts	250,000	25,000
Accounts Receivable	1,000,000	25,000
Newly Constructed or Acquired Property	5,000,000/120 days	25,000
Outdoor Property Including Debris Removal	250,000/10,000 trees and shrubs	25,000
Personal Property of Officers and Employees of the Insured	100,000	25,000
Covered Property at Undescribed Premises	1,000,000	25,000
Pollutant Cleanup and Removal	100,000	25,000
Claim Data Expense	100,000	25,000
Ordinance or Law - Loss to Undamaged Portion	10,000,000	25,000
Ordinance or Law - Demolition	2,500,000	25,000
Extra Expense	2,500,000	25,000
Flood (Excludes Zones A and Zones V)	25,000,000	50,000
Flood (Zones A)	2,500,000	500,000
Flood (Zones V)	Excluded	Excluded
Earthquake	25,000,000	50,000
Boiler and Machinery All Coverages Combined, Maximum for Any One Incident	75,000,000	25,000
Boiler and Machinery - Hazardous Substance/Water Damage	500,000	25,000
Computer Virus	100,000	25,000
Limited "Fungus", Wet Rot and Dry Rot - Direct Damage	100,000	25,000
Limited "Fungus", Wet Rot and Dry Rot - Extra Expense	30 Days	25,000
Expediting Expenses, Boiler and Machinery Only	500,000	25,000
Auto Physical Damage - Scheduled Vehicles	762,381	10,000
Auto Physical Damage - Unreported Vehicles	75,000	10,000
Utility Serviced Combined Direct Damage Time Element	1,000,000	25,000/24 hours
Liability Coverages:		
Excess Liability:		
Bodily Injury and Property Damage, Employee Benefits Liability, Auto Liability:		
Per Occurrence	10,000,000	250,000 SIR
Aggregate	10,000,000	250,000 SIR
Worker's Compensation Coverage:		
	Statutory Limit	400,000 SIR
	2,000,000	
	Occurrence /	
	Aggregate	
Employers Liability:		
Educators Legal Liability:		
Legal Liability Including Employment Practices:		
Each Claim	3,000,000	
Annual Aggregate	3,000,000	
School Officials Liability	Included	25,000 SIR
Education Institution Reimbursement Liability	Included	25,000 SIR
Education Institution Liability	Included	25,000 SIR
Employment Practices Liability	Included	50,000 SIR
Education Crisis Management	25,000	
Student Accident and Health:		
A. Student Coverage Excluding Interscholastic Athletics		
All Students Standard Plan - Full Excess with 10 Year Benefit Plan	5,000,000	
Student Disability	1,000,000	
Accidental Death Benefit	10,000	
Accidental Dismemberment Benefits	20,000	
B. Athletic Coverage Including All Interscholastic Sports and Senior High School Football		
Voluntary Student Plan	5,000,000	
	550,000	
C. Extended Student Round-the-Clock Coverage		
Voluntary Student Standard Plan with a 5 Year Benefit Period	500,000	
Volunteer Accident and Health:		
Maximum Benefit Amount	250,000	
Accidental Death and Dismemberment Aggregate	250,000	
Accidental Death Benefits	5,000	100 Primary Excess
Accidental Dismemberment Benefits	10,000	100 Primary Excess
Official Bonds - ABA:		
Selective Insurance	191,000	
Official Bonds - Treasurer of School Monies:		
RLI Insurance	100,000	
Official Bonds - Business Superintendent-Board Secretary:		
Selective Insurance	191,000	
Official Bonds - Comptroller:		
Selective Insurance	100,000	

## **SINGLE AUDIT SECTION**

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

The Honorable President and Members  
of the Board of Education  
Irvington Township School District  
County of Essex  
Irvington, New Jersey 07111

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Board of Education of the Irvington Township School District in the County of Essex, State of New Jersey, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Irvington Township Board of Education's basic financial statements, and have issued our report thereon dated February 25, 2019.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



WALTER P. RYGLICKI  
Licensed Public School Accountant #845



SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey  
February 25, 2019

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**INDEPENDENT AUDITORS REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND NJOMB 15-08**

The Honorable President and Members  
of the Board of Education  
Irvington Township School District  
County of Essex  
Irvington, New Jersey 07111

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

We have audited the Irvington Township Board of Education's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2018. The Irvington Township School District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Irvington Township Board of Education's compliance.



### Opinion on Each Major Federal and State Program

In our opinion, the Irvington Township Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2018.

### Report on Internal Control Over Compliance

Management of the Irvington Township Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Irvington Township Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey State Aid/Grant Compliance Supplement, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Irvington Township Board of Education's internal control over compliance.

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

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

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



WALTER P. RYGLICKI  
Licensed Public School Accountant #845



SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS



IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Sheet #1

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Federal FAIN Number	Grant or State Project Number	Award Amount	Grant Period	Balance at June 30, 2017	Cash Received	Total Budgetary Expenditures	Repayment of Prior Year Balances	Balance June 30, 2018	
										(Accounts Receivable)	Due to Grantor
U.S. Department of Education: General Fund:											
Medical Assistance Program (SEMI)	93.778	1805NJSMAP	N/A	\$ 327,063.56	7/1/2017	6/30/2018	\$	\$ 327,063.56	\$	\$	\$
Medical Assistance Program (SEMI)	93.778	1705NJSMAP	N/A	412,404.62	7/1/2016	6/30/2017	(5,508.04)	5,508.04			
							<u>(5,508.04)</u>	<u>332,571.60</u>			
U.S. Department of Education Passed-Through State Department of Education:											
Special Revenue Fund:											
Title I - School Improvement, Part A	84.010A	S010A170030	NCLB-2330-18	3,909,823.00	7/1/2017	6/30/2018		3,142,488.62			(753,291.11)
Title I - School Improvement, Part A	84.010A	S010A160030	NCLB-2330-17	3,387,855.00	7/1/2016	6/30/2017	(600,340.68)	603,669.38	3,348.70		
Title I - SIG 3 Cohort	84.377A	S377A140031	NCLB-2330-15	999,809.00	9/1/2014	8/31/2015	(16,858.00)	16,858.00			
Title I - SIG 3 Cohort	84.377A	S377A150031	NCLB-2330-16	965,896.00	9/1/2015	8/31/2016	(11,758.46)	11,758.46			
Title I - SIG 3 Cohort	84.377A	S377A160031	NCLB-2330-17	999,885.00	9/1/2016	8/31/2017	(65,395.46)	85,395.46	94,500.13		(94,500.13)
Title I - SIG 3 Cohort	84.377A	S377A160031	NCLB-2330-18	423,801.00	9/1/2017	8/31/2018		67,067.08	130,338.50		(63,271.42)
Title I - Career & College Readiness Program	84.010A	S010A170030	NCLB-2330-18	250,000.00	9/1/2017	8/31/2018		11,828.30	55,514.14		(43,585.84)
Title I - Career & College Readiness Program	84.010A	S010A160030	NCLB-2330-17	250,000.00	9/1/2016	8/31/2017	(41,842.70)	41,842.70			
Title II A	84.367A	S367A170029	NCLB-2330-18	601,643.00	7/1/2017	6/30/2018		303,212.74	406,977.28		(103,764.55)
Title II A	84.367A	S367A160029	NCLB-2330-17	476,144.00	7/1/2016	6/30/2017	(110,682.28)	110,682.28			
Title III Language	84.365A	S365A170030	NCLB-2330-18	200,241.00	7/1/2017	6/30/2018		164,829.41	192,854.93		(28,025.52)
Title III Language	84.365A	S365A160030	NCLB-2330-17	235,402.00	7/1/2016	6/30/2017	(24,579.59)	24,579.59			
Title III, Immigrant	84.365A	S365A170030	NCLB-2330-18	52,180.00	7/1/2017	6/30/2018		51,428.00	54,897.60		(3,471.60)
Title IV	84.424	S424A170031	NCLB-2330-18	46,000.00	7/1/2017	6/30/2018		30,827.00	35,158.47		(4,531.47)
I.D.E.A. Part B - Basic Regular	84.027	H027A170100	IDEA-2330-18	1,848,669.00	7/1/2017	6/30/2018		1,791,526.14	1,839,743.53		(48,217.39)
I.D.E.A. Part B - Basic Regular	84.027	H027A160100	IDEA-2330-17	1,751,138.00	7/1/2016	6/30/2017	(231,935.88)	231,935.86			
I.D.E.A. Part B - Basic Preschool	84.173	H173A170114	IDEA-2330-18	48,371.00	7/1/2017	6/30/2018		35,081.54	43,877.01		(8,795.47)
I.D.E.A. Part B - Basic Preschool	84.173	H173A160114	IDEA-2330-17	47,193.00	7/1/2016	6/30/2017	(4,957.48)	4,957.48			

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Sheet #2

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Federal FAIN Number	Grant or State Project Number	Award Amount	Grant Period		Balance at June 30, 2017	Cash Received	Budgetary Expenditures	Repayment of Prior Year Balance	Balance June 30, 2018	
					From Date	To Date					(Accounts Receivable)	Due to: Grantor
U.S. Department of Education Passed-Through State Department of Education:												
Special Revenue Fund:												
Junior ROTC Program	12.000	N/A		\$ 85,714.47	7/1/2017	8/30/2018	\$	\$ 85,311.44	\$ 85,714.47	\$	\$ (403.03)	\$
Junior ROTC Program	12.000	N/A		83,342.04	7/1/2018	8/30/2017	(302.85)	302.85				
Carl Perkins:												
Vocational Education	84.048A	V048A170030		83,366.00	7/1/2017	8/30/2018		7,789.95	51,393.14		(43,603.19)	
Vocational Education	84.048A	V048A160030		36,145.42	7/1/2018	8/30/2017	(11,219.05)	11,219.05				
Race To The TOP	84.413A	B413A120008		360,432.72	9/1/2011	11/30/2015	(1,737.23)				(1,737.23)	
							(1,141,410.40)	6,834,310.09	6,886,748.94	3,348.70	(1,197,197.95)	
U.S. Department of Agriculture Passed-Through State Department of Agriculture:												
Enterprise Fund:												
National School Lunch Program	10.555	171NJ304N1099		2,483,741.72	7/1/2016	8/30/2017	(507,042.12)	507,042.12				
National School Lunch Program	10.555	181NJ304N1099		2,519,410.11	7/1/2017	8/30/2018		2,350,107.56	2,519,410.11		(169,302.55)	
National School Lunch HHFKA:												
Performance Based (PB) Program	10.555	171NJ304N1099		54,032.76	7/1/2016	8/30/2017	(10,858.74)	10,858.74				
Performance Based (PB) Program	10.555	181NJ304N1099		53,816.34	7/1/2017	8/30/2018		50,267.04	53,816.34		(3,549.30)	
U.S.D.A. Commodities Program	10.550	181NJ304N1099		406,720.51	7/1/2017	8/30/2018		406,720.51	406,720.51			
School Snack Program	10.553	171NJ304N1099		111,571.24	7/1/2016	8/30/2017	(23,857.26)	23,857.26				
School Snack Program	10.553	181NJ304N1099		63,587.92	7/1/2017	8/30/2018		61,342.18	63,587.92		(2,245.76)	
School Breakfast Program	10.553	171NJ304N1099		1,308,171.75	7/1/2016	8/30/2017	(270,920.40)	270,920.40				
School Breakfast Program	10.553	181NJ304N1099		1,339,977.18	7/1/2017	8/30/2018		1,241,539.81	1,339,977.18		(98,437.37)	
Fruits and Vegetables Program	10.582	171NJ304L1603		85,440.47	7/1/2016	8/30/2017	(27,119.67)	27,119.97				
Fruits and Vegetables Program	10.582	181NJ304L1603		172,276.20	7/1/2017	8/30/2018		172,276.20	172,276.20			
							(839,798.49)	5,122,051.77	4,555,788.26		(273,534.98)	
							\$ (1,986,716.93)	\$ 12,288,933.46	\$ 11,769,600.76	\$ 3,348.70	\$ (1,470,732.93)	\$

See accompanying notes to schedules of expenditures of awards and financial assistance.

IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

K-4

Sheet #1

State Grant/Program Title	Grant or State Project Number	Award Amount	Grant Period	Balance June 30, 2017		Cash Received	Budgetary Expenditures Pass Through Funds	Adjustments	Repayment of Prior Year Balances	Balance June 30, 2018		Due to Grantor	MEMO		
				Deferred Inflows (Accounts Receivable)	Due to Grantor					Intergovernmental (Accounts Receivable)	Deferred Inflows/ Interfunds Payable		Budgetary Receivable	Total Expenditures	
State Department of Education:															
General Fund:															
Transportation Aid	18-495-034-S120-014	\$ 1,164,430.00	7/01/2017	6/30/2018	\$	\$	\$ 1,164,430.00	\$ 1,164,430.00	\$	\$	\$	\$	\$ 129,713.42	\$ 1,164,430.00	
Special Education Aid	18-495-034-S120-089	4,401,641.00	7/01/2017	6/30/2018			4,401,641.00	4,401,641.00					389,524.80	4,401,641.00	
Equalization Aid	18-495-034-S120-078	82,248,603.00	7/01/2017	6/30/2018			82,248,603.00	82,248,603.00					8,175,516.13	82,248,603.00	
Security Aid	18-495-034-S120-084	2,533,865.00	7/01/2017	6/30/2018			2,533,865.00	2,533,865.00					259,603.24	2,533,865.00	
Adjustment Aid	18-495-034-S120-085	22,051,380.00	7/01/2017	6/30/2018			22,051,380.00	22,051,380.00					2,335,672.42	22,051,380.00	
Extraordinary Aid	18-495-034-S120-044	1,056,817.00	7/01/2016	6/30/2017	(1,056,817.00)		1,056,817.00								
Extraordinary Aid	17-495-034-S120-044	960,231.00	7/01/2017	6/30/2018				960,231.00		(960,231.00)				960,231.00	
Reimbursed TPAF Social Security Contributions	17-495-034-S094-003	3,598,902.48	7/01/2016	6/30/2017	(176,769.17)		176,769.17								
Reimbursed TPAF Social Security Contributions	18-495-034-S094-003	3,882,208.18	7/01/2017	6/30/2018			3,882,208.18	3,882,208.18		(184,871.14)				3,882,208.18	
PARCC Readiness Aid	18-495-034-S120-098	71,110.00	7/01/2017	6/30/2018			71,110.00	71,110.00					58.83	71,110.00	
Per Pupil Growth Aid	18-495-034-S120-097	71,110.00	7/01/2017	6/30/2018			71,110.00	71,110.00					58.83	71,110.00	
Professional Learning Community Aid	18-495-034-S120-101	73,300.00	7/01/2017	6/30/2018			73,300.00	73,300.00					26.20	73,300.00	
Host District Aid	18-495-034-S120-102	861,784.00	7/01/2017	6/30/2018			861,784.00	861,784.00					295.67	861,784.00	
On-Behalf TPAF Post-Retirement Medical	18-495-034-S094-001	4,776,366.00	7/01/2017	6/30/2018			4,776,366.00	4,776,366.00						4,776,366.00	
On-Behalf TPAF Long-Term Disability Insurance	18-495-034-S094-001	11,710.00	7/01/2017	6/30/2018			11,710.00	11,710.00						11,710.00	
On-Behalf TPAF Pension System Contributions	18-495-034-S094-002	7,395,144.00	7/01/2017	6/30/2018			7,395,144.00	7,395,144.00						7,395,144.00	
Total General Fund					(1,233,598.17)		130,591,366.21	130,502,882.18		(1,145,102.14)			11,291,469.34	130,502,882.18	
Special Revenue Fund:															
N.J. Nonpublic Aid:															
Textbook Aid	18-100-034-S120-064	8,751.00	7/01/2017	6/30/2018			8,751.00	8,423.56				1,327.44		8,423.56	
Textbook Aid	17-100-034-S120-064	11,643.00	7/01/2016	6/30/2017		1,596.64			1,596.64						
Nursing Services	18-100-034-S120-070	17,266.00	7/01/2017	6/30/2018			17,266.00	16,005.00				1,261.00		16,005.00	
Security	18-100-034-S120-508	13,350.00	7/01/2017	6/30/2018			13,350.00	11,960.00				1,390.00		11,960.00	
Security	17-100-034-S120-509	10,100.00	7/01/2016	6/30/2017		10,100.00			10,100.00						
Technology	18-100-034-S120-373	6,586.00	7/01/2017	6/30/2018			6,586.00	5,821.93		(0.00)		764.07		5,821.93	
Technology	17-100-034-S120-373	5,252.00	7/01/2016	6/30/2017		1,352.21			1,352.21						
Nonpublic Auxiliary Services (C192):															
Compensatory Education	18-100-034-S120-067	80,611.00	7/01/2017	6/30/2018			80,611.00	69,889.62				10,721.38		69,889.62	
Compensatory Education	17-100-034-S120-067	130,787.00	7/01/2016	6/30/2017		46,163.72			46,163.72						
English as a Second Language	18-100-034-S120-067	2,530.00	7/01/2017	6/30/2018			2,530.00	2,530.00						2,530.00	
English as a Second Language	17-100-034-S120-067	14,068.00	7/01/2016	6/30/2017		12,241.00			12,241.00						

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Sheet #2

State Grantor/Program Title	Grant or State Project Number	Award Amount	Grant Period	Balance June 30, 2017		Cash Received	Budgetary Expenditures Pass Through Funds	Adjustments	Repayment of Prior Year Balances	Balance June 30, 2018			MEMO	
				Deferred Inflows (Accounts Receivable)	Due to Grantor					Intergovernmental (Accounts Receivable)	Deferred Inflows/ Interfunds Payable	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
State Department of Education: Special Revenue Fund: Nonpublic Handicapped Services (C193):														
Supplemental Instruction	18-100-034-5120-066	\$ 18,714.00	7/01/2017	6/30/2018	\$	\$	\$ 18,714.00	\$ 12,291.50	\$	\$	\$	\$ 6,422.50	\$	\$ 12,291.50
Supplemental Instruction	17-100-034-5120-066	18,618.00	7/01/2016	6/30/2017		5,069.00			5,069.00					
Examination and Classification	18-100-034-5120-066	26,206.00	7/01/2017	6/30/2018			26,206.00	17,287.52				8,918.48		17,287.52
Examination and Classification	17-100-034-5120-066	23,237.00	7/01/2016	6/30/2017		9,725.00			9,725.00					
Corrective Speech	18-100-034-5120-066	11,606.00	7/01/2017	6/30/2018			11,606.00	3,928.32				7,677.68		3,928.32
Corrective Speech	17-100-034-5120-066	12,369.00	7/01/2016	6/30/2017		5,783.18			5,783.18					
Preschool Education Aid	17-495-034-5120-086	18,608,307.00	7/01/2016	6/30/2017	2,208,316.23	1,273,427.10		3,479,743.33		(0.00)				
Preschool Education Aid	18-495-034-5120-086	18,807,386.00	7/01/2017	6/30/2018		16,096,858.78	17,784,262.29	(3,479,743.33)			1,792,139.83		1,687,603.50	17,784,262.29
Sustainable New Jersey		4,000.00	7/1/2017	6/30/2018		2,500.00	3,565.66			(1,065.66)				3,565.66
Play Unified Partnership	N/A	17,072.21	7/01/2016	9/30/2016	(17,072.21)	17,072.21								
Play Unified Partnership	N/A	15,000.00	7/01/2017	6/30/2017			5,812.27			(5,812.27)				5,812.27
Total Special Revenue Fund					2,189,244.02	92,053.75	17,576,276.10	17,841,777.67	-	92,053.75	(6,877.93)	1,792,139.83	38,482.55	17,841,777.67
State Department of Agriculture: Enterprise Fund:														
National School Lunch Program	18-100-010-3350-023	48,681.83	7/1/2017	6/30/2018		45,465.70	48,681.83			(3,216.13)				48,681.83
National School Lunch Program	17-100-010-3350-023	52,355.47	7/1/2016	6/30/2017	(14,348.63)	14,348.63								
Total Enterprise Fund					(14,348.63)	59,812.33	48,681.83			(3,216.13)				48,681.83
Total State Financial Awards					\$ 941,311.22	\$92,053.75	\$148,727,456.64	\$148,493,341.68	\$ -	\$92,053.75	\$11,155,195.20	\$1,792,139.83	\$38,482.55	\$148,493,341.68
Less: On-Behalf TPAF Contributions								\$ 12,183,220.00						
Total for State Financial Assistance - Major Program Determination								\$136,310,121.68						

See accompanying notes to schedules of expenditures of awards and financial assistance.

**IRVINGTON TOWNSHIP SCHOOL DISTRICT**

**NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE**

**JUNE 30, 2018**

**1. GENERAL**

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the Board of Education, Irvington Township School District. The information in these Schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations *Part 200*, (Uniform Administrative Guidance) and *New Jersey State Aid/Grant Compliance Supplement* (NJOMB 15-08). The Board of Education is defined in Note 1 (A) to the Board's basic financial statements. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed-through other government agencies, is included on the schedules of expenditures of federal awards and state financial assistance.

**2. BASIS OF ACCOUNTING**

The accompanying schedules of expenditures of awards and financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Note 2 to the Board's basic financial statements. The information in this schedule is presented in accordance with the requirements of 2 CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of the basic financial statements.

**3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

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

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$8,492.89 for the general fund and \$29,600.00 for the special revenue fund. See Note 2 (the Notes to Required Supplementary Information) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as presented on the following pages:

## IRVINGTON TOWNSHIP SCHOOL DISTRICT

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE

JUNE 30, 2018

(Continued)

**3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 327,063.56	\$ 130,494,389.29	\$ 130,821,452.85
Special Revenue Fund	6,857,148.94	17,941,777.67	24,798,926.61
Food Service Fund	<u>4,555,788.26</u>	<u>48,681.83</u>	<u>4,604,470.09</u>
Total Awards and Financial Assistance	<u>\$ 11,740,000.76</u>	<u>\$ 148,484,848.79</u>	<u>\$ 160,224,849.55</u>

**4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

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

**5. SCHOOL-WIDE PROGRAM FUNDS**

School-Wide Programs are not separate Federal programs as defined in Title 2, Code of Federal Regulations (CFR), Part 200; amounts used in School-Wide Programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following fund by program is included in School-Wide Programs in the District:

<u>Program</u>	<u>Amount</u>
Title I of NCLB	<u>\$ 1,146,537.26</u>

**6. OTHER**

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount reported as TPAF Pension Contributions, Post-Retirement Contributions and TPAF Long-Term Disability Insurance Contributions represents the amount paid by the State On-Behalf of the District for the year ended June 30, 2018. TPAF social security contributions represent the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the year ended June 30, 2018. In addition, adjustments were made for cancellations of encumbrances, refunds and prior accounts payable.

**7. ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT**

On-Behalf State Programs for TPAF Pension Contribution, TPAF Post-Retirement Medical Benefits Contributions and TPAF Long-Term Disability Insurance Contributions are not subject to a State single audit. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified?

\_\_\_\_\_ Yes    √    No

2) Significant deficiency(ies) identified?

\_\_\_\_\_ Yes    √    None Reported

Noncompliance material to basic financial statements noted?

\_\_\_\_\_ Yes    √    No

**Federal Awards**

Internal control over major programs:

1) Material weakness(es) identified?

\_\_\_\_\_ Yes    √    No

2) Significant deficiency(ies) identified?

\_\_\_\_\_ Yes    √    None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200 section .516(a) of the Uniform Guidance?

\_\_\_\_\_ Yes    √    No

Identification of major programs:

CFDA Number(s)

FAIN Numbers

Name of Federal Program or Cluster

84.010A

S010A160030

Title I Part A

84.027

H027A160100

Individuals with Disabilities - State Grants

10.555

171NJ304N1099

National School Lunch Program

10.553

171NJ304N1099

School Breakfast Program

Dollar threshold used to distinguish between Type A and Type B Programs:

\$750,000.00

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes    √    No



**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
(Continued)**

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

**State Financial Assistance**

Internal control over major programs:

1) Material weakness(es) identified \_\_\_\_\_ Yes   √   No

2) Significant Deficiency(ies) identified that are  
not considered to be material weaknesses? \_\_\_\_\_ Yes   √   No

Type of auditor's report issued on compliance for  
major programs:

Unmodified

Any audit findings disclosed that are required to be  
reported in accordance with NJOMB Circular Letters  
15-08 and 04-04 as applicable?

\_\_\_\_\_ Yes   √   No

Identification of major programs:

State Grant Number

Name of State Program

18-495-034-5120-078  
18-495-034-5120-086  
18-495-034-5120-085  
18-495-034-5094-003  
187-495-034-5120-089

Equalization Aid  
Preschool Education Aid  
Adjustment Aid  
Social Security Tax  
Special Education Categorical Aid

Dollar threshold used to distinguish between  
Type A and Type B Programs:

\$3,000,000.00

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes   √   No



**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
(Continued)**

**Section II - Financial Statement Audit - Reported Findings  
Under Governmental Auditing Standards**

**NONE**

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
(Continued)**

**Section III - Schedule of Federal Awards and State Financial Assistance  
Findings and Questioned Costs**

**Federal Awards**

**NONE**

**State Awards**

**NONE**

**IRVINGTON TOWNSHIP SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
(Continued)**

**Section IV - Schedule of Prior Year Findings**

NONE

