TRENTON BOARD OF EDUCATION

All Together — Better!

Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2010

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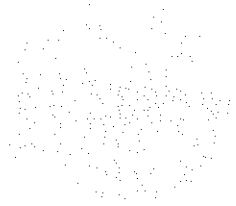


School District of the

City of Trenton

Trenton Board of Education
Trenton, New Jersey

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2010

Prepared by

Trenton Board of Education
Finance Department

Table of Contents

		Page
INTRODUCTORY SECTION		
Letter of Transmittal		1
Organizational Chart		7
Roster of Officials		8
Consultants, Independent Auditors and Advisors		9
FINANCIAL SECTION		
Independent Auditors' Report		10
Required Supplementary Information – Part I		
Management's Discussion and Analysis		12
Basic Financial Statements		
District-wide Financial Statements		
A-1	Statement of Net Assets	21
A-2	Statement of Activities	22
Fund Financial Statements		
	Governmental Funds:	
B-1	Balance Sheet	23
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	24
B-3	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	25
	Enterprise Fund:	
B-4	Statement of Net Assets	26
B-5	Statement of Revenues, Expenses and Changes in Fund Net Assets	27
B-6	Statement of Cash Flows	28
	Fiduciary Funds:	
B-7	Statement of Fiduciary Net Assets	29
B-8	Statement of Changes in Fiduciary Net Assets	30
Notes to the Basic Financial Statements		31

Table of Contents

		Page
FINANCIAL SECTION (continued)		
Required Supplementary Information – Part II		
	Schedule of Funding Progress – Post-Employment Retirement Healthcare Benefit Plan	59
Required Supplementary Information – Part III		
	Budgetary Comparison Schedules:	
C-1	Budgetary Comparison Schedule – General Fund – Budgetary Basis	60
C-1a	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund – Budgetary Basis	65
C-1b	American Recovery and Reinvestment Act – Budget and Actual – Education Stabilization Fund - Budgetary - Basis	71
C-1c	American Recovery and Reinvestment Act – Budget and Actual – Government Services Fund - Budgetary - Basis	73
C-2	Budgetary Comparison Schedule – Special Revenue Fund – Budgetary Basis	74
C-3	Note to Required Supplementary Information: Budget to GAAP Reconciliation	75
Other Supplementary Information		
	School Level Schedules:	
D-1	Combining Balance Sheet	76
D-2	Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual – District-wide	77
D-2a through D-2u	Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual – Schools	78
D-3	Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – District-wide	99
D-3a through D-3u	Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – Schools	102
	Special Revenue Fund:	
E-1	Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	144
E-2	Schedule of Preschool Education Aid Expenditures – Preschool – Budgetary Basis	149
	Capital Projects Fund:	
F-1	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	150
F-2	Summary Schedule of Project Expenditures	151

Table of Contents

		Page
FINANCIAL SECTION (continued)		
Other Supplementary Information (continued)		
	Enterprise Fund:	
G-1	Statement of Net Assets – Not Applicable	N/A
G-2	Statement of Revenues, Expenses and Changes in Fund Net Assets – Not Applicable	N/A
G-3	Statement of Cash Flows – Not Applicable	N/A
	Fiduciary Funds:	
H-1	Combining Statement of Fiduciary Net Assets	152
H-2	Statement of Changes in Fiduciary Net Assets	153
H-3	Schedule of Cash Receipts and Cash Disbursements – Student Activity	154
H-4	Schedule of Cash Receipts and Cash Disbursements – Payroll Agency	155
	Long-Term Debt:	
I-1	Schedule of Serial Bonds Payable – Not Applicable	N/A
I-2	Schedule of Obligations Under Capital Leases – Not Applicable	N/A
I-3	Budgetary Comparison Schedule – Debt Service Fund – Not Applicable	N/A
STATISTICAL SECTION (Unaudited)		
	Financial Trends:	
J-1	Net Assets by Component	156
J-2	Changes in Net Assets	157
J-3	Fund Balances – Governmental Funds	158
J-4	Changes in Fund Balances – Governmental Funds	159
J-5	General Fund - Other Local Revenue by Source	160
	Revenue Capacity:	
J-6	Assessed Value and Actual Value of Taxable Property	161
J-7	Direct and Overlapping Property Tax Rates	162
J-8	Principal Property Taxpayers	163
J-9	Property Tax Levies and Collections	164
	Debt Capacity:	
J-10	Ratios of Outstanding Debt by Type	165
J-11	Ratios of Net General Bonded Debt Outstanding	166
J-12	Direct and Overlapping Governmental Activities Debt	167
J-13	Legal Debt Margin Information	168

Table of Contents

STATISTICAL SECTION (Unaudited) (continued)		Page
	Demographic and Economic Information:	
J-14	Demographic and Economic Statistics	169
J-15	Principal Employers	170
	Operating Information:	
J-16	Full-time Equivalent District Employees by Function/Program	171
J-17	Operating Statistics	172
J-18	School Building Information	173
J-19	Schedule of Required Maintenance Expenditures by School Facility	178
J-20	Insurance Schedule	179
SINGLE AUDIT SECTION		
K-1	Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*	180
K-2	Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04	182
K-3	Schedule A–Schedule of Expenditures of Federal Awards	185
K-4	Schedule B–Schedule of Expenditures of State Awards	188
K-5	Notes to Schedules of Expenditures of Federal and State Awards	190
K-6	Schedule of Findings and Questioned Costs	193
K-7	Summary Schedule of Prior Year Audit Findings	203

Introductory Section

TRENTON BOARD OF EDUCATION

All Together — Better!

Rodney S. Lofton
Superintendent of Schools

Jayne S. Howard
Business Administrator/Board Secretary
609.656.5464 • 609.989.2860 fax
jhoward@trenton.k12.nj.us

December 4, 2010

Members, Board of Education
City of Trenton School District
County of Mercer, New Jersey

Dear Board Members and constituents:

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report of the Trenton School District as of and for the fiscal year ended June 30, 2010, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information at June 30, 2010 and the respective changes in financial position and cash flows for the year ended June 30, 2010. All disclosures necessary to enable the reader to gain an understanding of the district's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical and Single Audit. The introductory section includes this transmittal letter, the District's organizational chart and list of principal officials, consultants, independent auditor, and advisors. The financial section includes the basic financial statements and related footnotes, as well as the auditors' report thereon and Management's Discussion and Analysis of the financial statements. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis and is unaudited. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of State, Local Governments and Non-Profit Organizations," and the State Treasury Circular Letter 04-04-OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments." Information related to this single audit, including the auditors' reports on internal control and compliance with applicable laws and regulations and findings and recommendations, is included in the single audit section of this report.

Introduction

The Trenton School District continues to focus on establishing sound foundations for instruction and programs, operations, personnel and fiscal management. Through the implementation of a standard district-wide curriculum in Grades Kindergarten through 12 in Language Arts, Mathematics, Science and Social Studies, the Board of Education and Superintendent have provided a framework that focuses the District on improving student performance. However, as a result of changes in state funding mechanisms, the District's financial prospects continue to darken. Federal and State policy, the *No Child Left Behind* and the new funding formula, have impacted the District's operating budget forecast in a negative way.

We are developing an infrastructure of common curriculum, assessments, and monitoring practices to ensure that every classroom provides each student with the opportunities to be successful. The District expanded its gifted and talented program for the 2009-2010 school year. We will continue to support high quality preschool, English language learners and bilingual programs. We also continue to support the enhancement of the student information system, which serves as the infrastructure for a data-driven instructional management approach.

Martin Luther King School was completed in January 2010, staff occupied the building in March 2010. Projects for TCHS, Roebling, and the Early Childhood Center are currently on hold.

Agreements with major employee organizations are in place, particularly with Trenton Education Association and the Trenton Administrators and Supervisors Association. The District has developed a shared sense of purpose and there is an emerging sense of trust among employees, administration, the Board, and elected officials. There is also a growing sense of confidence on the part of parents as indicated in the District enrollment over the past years.

In conclusion, we have the benefits of a solid foundation and emergent trust. These benefits give us the opportunity to do the truly challenging work of ensuring that our students meet their parents' aspirations for them, the Board's expectations and state performance standards. Our core strategy over the next several years will be a continued focus on student achievement, school safety and to make that focus the departure point for conversations among teachers, administrators, and parents. We intend to develop a deep understanding of what each child knows and can do, allowing us to plan instruction from a clearly defined starting point.

1. Reporting Entity and Its Services

The Trenton School District is an independent reporting entity within the criteria adopted by the GASB. All funds of the District are included in this report. The Trenton Board of Education and all its schools constitute the district's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-

K through 12. These include regular, vocational, as well as special education for handicapped youngsters. The District completed the 2009-2010 fiscal year with an average daily enrollment of 11,662 students, which is 123 students more than the previous year's average daily enrollment. The following details the change in the student enrollment of the District over the last ten years:

AVERAGE DAILY ENROLLMENT

Fiscal Year	Student Enrollment	Percent Change Increase/ (Decrease)
2010	11,662	5.00%
2009	11,539	(0.83%)
2008	11,636	4.66%
2007	11,280	(11.10%)
2006	12,689	(1.94%)
2005	12,940	(3.35%)
2004	13,389	(0.64%)
2003	13,475	7.23%
2002	12,567	7.75%
2001	11,663	0.73%

Seventeen (17) of the District's schools are elementary schools and are located in the four wards of the city: north, south, east and west. Of the remaining facilities, one (1) is a middle school, grades 6-8, one (2) High School, grades 9-12, and one (1) Alternative High School, grades 9-12 that also includes an adult high school program. The schools are housed in twenty-one (21) owned buildings.

2. Economic Condition and Outlook

In the 2008-2009 school year, a new funding formula was implemented to ensure that all children in all communities have the opportunity to succeed. The formula is a culmination of five years of work by the Department of Education to develop an equitable and predictable way to distribute State aid for education. A challenge for the District is continuing its concerted effort to support meaningful school reform and being able to maintain programs that address the needs of all of its students in light of the State's funding for both the current school year and perhaps the next several fiscal years based on flat funding. During the 2009-2010 school year, the District made tuition payments to nine Charter Schools totaling approximately $35 million.

Prior to now, Abbott regulations required that schools have a direct role in their initial budget preparation. Now the central office is primarily responsible for preparing the school-based budgets. School-based budgets likely will be maintenance budgets that continue current year expenditures, adjusted for the yearly estimated percentage increases and realignment of staff to students. We are currently experiencing a significant increase in kindergarten students that may be a direct result of the increased enrollment of pre-school students.

Trenton continues to be in the midst of both an economic renaissance, with new housing and commercial development across the city, and a demographic shift, as our city's Latino and other immigrant populations rapidly increase. The District's Early Childhood Program continues to be cited as an exemplary educational aid attracting public attention.

New Jersey Schools Development Authority (NJSDA) manages our Funded Construction Program. NJSDA has already expended to date over $252 million for the District construction program and is scheduled to spend another $235 million for a total of over $487 million in new schools, additions, and renovations.

The new schools consist of $24 million for Kilmer Elementary, $20 million for Columbus Elementary School, both of which opened in September 2006, $15 million for Parker Elementary School which opened in September 2007, $39 million for Daylight/Twilight High School which opened September 2008 and $35 million Martin Luther King Junior School which opened in March 2010.

The three (3) current construction projects include NJSDA approval of the new Trenton Early Childhood Center with a construction working estimate of $11 million, the new Roebling Elementary School with a construction estimate of $70 million, as well as the new Trenton Central High School estimated at $149 million.

3. Internal Control

Management of the District is responsible for establishing and maintaining internal control designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles in the United States (GAAP). Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the District is also responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. Internal control is also subject to periodic evaluation by District management.

As part of the District's single audit, tests are made to determine the adequacy of internal control including that portion related to federal and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

4. Budgetary Controls

In addition to internal control, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Annual appropriated budgets are adopted for the general

fund and the special revenue fund. Project-length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2010.

5. Accounting Systems and Reports

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

6. Cash Management

The investment policy of the district is guided in large part by state statute as detailed in "Notes to Financial Statements," Note 3. The District has adopted a cash management plan which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA").

GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

7. Risk Management

The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

8. Other Information

State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Co. was re-appointed by the Board in April 2009 to conduct the annual audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act Amendments of 1996 and the related OMB Circular A-133 and State Treasury Circular Letter 04-04-OMB. The auditors' report on the basic financial statements and combined and individual fund statements and schedules is included in the financial section of this report. The auditors' reports related specifically to the single audit are included in the single audit section of this report.

9. Acknowledgments

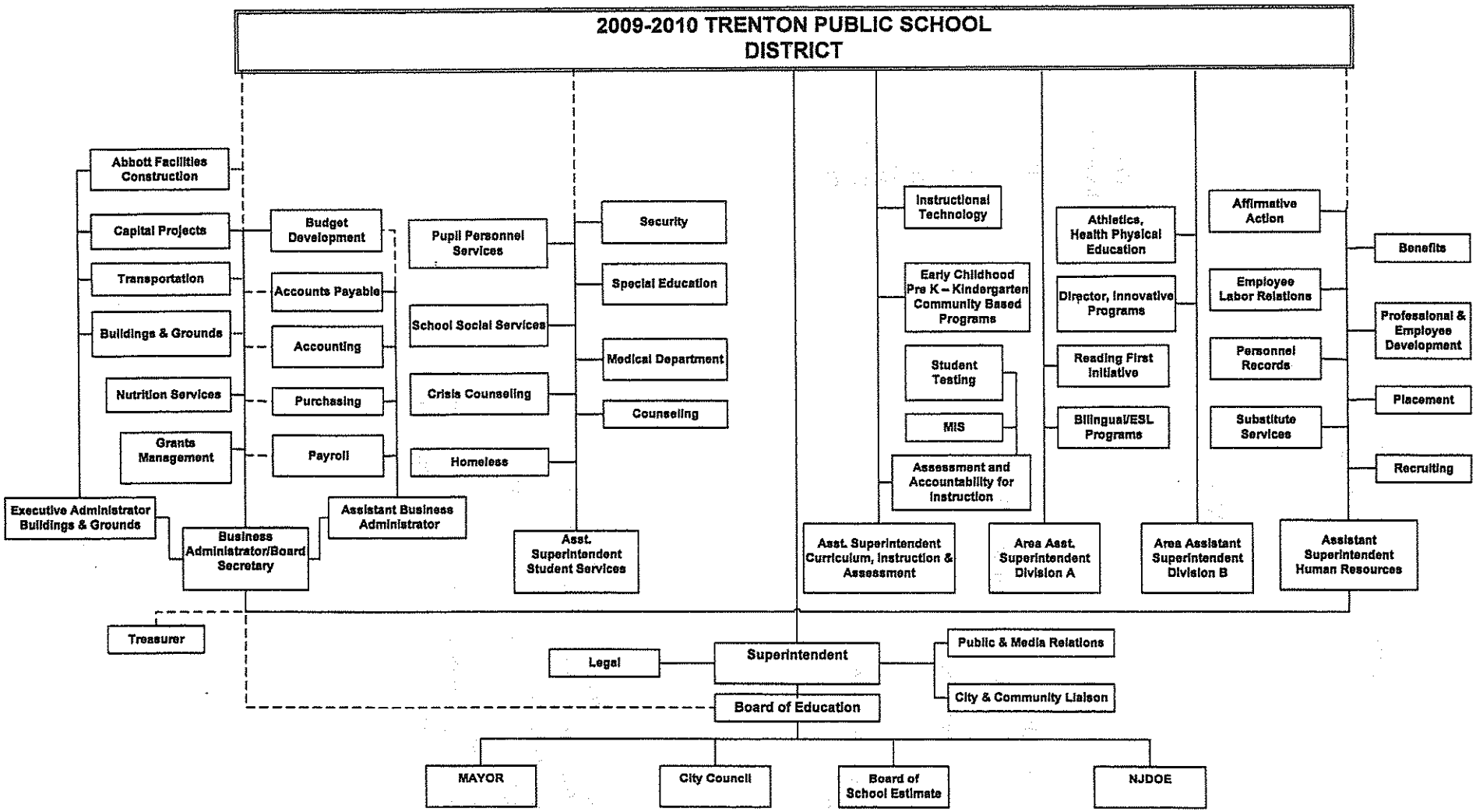
We would like to express our appreciation to the members of the Trenton School Board for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of our financial and accounting staff.

Respectfully submitted,

Rodney Lofton
Superintendent of Schools

Jayne S. Howard
Business Administrator / Board Secretary

Organizational Chart



Trenton School District
Trenton, New Jersey

Roster of Officials

June 30, 2010

Members of the Board of Education	**Term Expires**
Dr. L. Diane Campbell, President	2011
Mr. Alexander Brown, Vice President – resigned 4/29/10	2010
Ms. T. Missy Balmir	2012
Dr. Lucy Guzman – resigned 8/31/09	2012
Ms. Elizabeth N. Johnson	2011
Mr. Harry Luna	2011
Rev. Toby Sanders – appointed 5/24/10	2013
Mr. Marcellus D. Smith, Jr.	2013
Mr. Donald O. Shelton	2012
Ms. Nicola Tatum	2013
Vacancy	

Other Officials

Mr. Rodney Lofton, Superintendent of Schools
Ms. Jayne S. Howard, Business Administrator/Board Secretary
Dr. Carolyn Gibson, Assistant Superintendent of
Kathleen Smallwood-Johnson, Executive Director of Human Resources,
Negotiations and Legal Affairs
Dr. Alma M. McCloud Salter, Assistant Superintendent for Curriculum
Mr. David Weathington, Assistant Superintendent Student Services

Trenton School District
Trenton, New Jersey

Consultants, Independent Auditors and Advisors

Independent Auditors

Wiss & Co. LLP
485C Route 1 South
Suite 250
Iselin, New Jersey 08830-0471

Attorney

Hill Wallack, LLP
Rocky L. Peterson
202 Carnegie Center
P.O. Box 5226
Princeton, New Jersey 08543-5226

Sharon Larmore
108 North Clinton Avenue
Trenton, New Jersey 08609

Official Depositories

New Jersey Cash Management
Harborside Financial Center, Plaza 2
Jersey City, New Jersey 07311-3977

Bank of America
1125 Route 22 West
Bridgewater, New Jersey 08807

Wachovia/Wells Fargo Bank
550 Broad Street
Newark, New Jersey 07102

Official Newspaper

The Trenton Times

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Financial Section

WISS
ACCOUNTANTS
CONSULTANTS

Independent Auditors' Report

Honorable President and
Members of the Board of Education
Trenton School District
County of Mercer, Trenton, New Jersey

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Trenton School District in the County of Mercer, State of New Jersey (the "District"), as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United State of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2010, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and

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compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis, Schedule of Funding Progress and budgetary comparison information as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, which consists of the introductory section, combining and individual fund financial statements and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion on them.

The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

David J. Gannon
Licensed Public School Accountant
No. 2305

Wiss & Company

WISS & COMPANY, LLP

December 4, 2010
Iselin, New Jersey

Required Supplementary Information
Part I

Management's Discussion and Analysis

Trenton School District

Management's Discussion and Analysis

Year ended June 30, 2010
(Unaudited)

This section of the Trenton School District's (the "District") Comprehensive Annual Financial Report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2010. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

Management's Discussion and Analysis (MD&A) is Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34, *Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments.* Certain comparative information between the current year and the prior year is presented in the MD&A.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

District-wide financial statements. The district-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private–sector business.

The statement of net assets (A-1) presents information on all of the assets and liabilities of the District, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

The district-wide financial statements can be found on pages 21-22 of this report.

Fund Financial Statements

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

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

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

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, special revenue fund and the capital projects fund, all of which are considered to be major funds. Individual fund data for each whole school reform school is also provided in the general fund detail statements elsewhere in this report.

These funds with the exception of the capital projects fund, utilize a legally adopted annual budget. A budgetary comparison statement has been provided for the general fund and special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 23-25 of this report.

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

The basic enterprise fund financial statements can be found on pages 26-28 of this report.

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

The District uses trust and agency funds to account for resources held for student activities and groups and for payroll transactions. The basic fiduciary fund financial statements can be found on pages 29-30 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the district-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31-58 of this report.

Other information. The schedule of funding progress related to the District's post-employment retirement healthcare benefit plan is presented immediately following the notes to the basic financial statements and can be found on page 59 of this report. The combining statements referred to earlier in connection with governmental and enterprise funds are presented thereafter. Combining and individual fund statements and schedules can be found on pages 60-155 of this report.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2009-2010 fiscal year include the following:

Net assets increased $13,138,337 from 2008-2009 mostly due to the increase in capital assets being constructed by the NJSDA on behalf of the District during the year.

The local tax levy of $21,115,662 remained the same as the local tax levy in the 2008-2009 fiscal year. The District's tax levy is at the minimum required by statute.

In the 2009-2010 fiscal year, the State Treasurer withheld all school districts' last two regular state aid payments. This resulted in the District borrowing $22,730,495 in order to meet cash flow needs.

The General Fund fund balance, budgetary basis, (including the last state aid payment) increased $5,419,796 from the prior fiscal year's deficit balance of ($1,935,697) due to numerous factors including a reduction in an approximate amount of $2 million for the funding of a food service fund operating deficit that was essentially eliminated during 2009-2010 by hiring a food service management company to operate the District's food service department and a reduction of approximately $3 million or almost 8% of the District's out-of-district tuition budget by challenging invoices received from private schools and ensuring the District is being charged only for actively enrolled students.

District-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of the District's financial position. The following table provides a comparative summary of net assets relating to the District's governmental and business-type activities at June 30:

Trenton School District

Net Assets
June 30,

	2010			2009		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	$ 14,651,230	$ 504,625	$15,155,855	$ 11,379,681	$ 170,585	$ 11,550,266
Capital assets, net	283,500,956	476,931	283,977,887	273,336,235	99,598	273,435,833
Total assets	298,152,186	981,556	299,133,742	284,715,916	270,183	284,986,099
Other liabilities	37,722,993	671,506	38,394,499	36,227,397	270,183	36,497,580
Long-term liabilities outstanding	22,771,049	310,050	23,081,099	23,968,712		23,968,712
Total liabilities	60,494,042	981,556	61,475,598	60,196,109	270,183	60,446,292
Net assets:						
Invested in capital assets	283,500,956	63,531	283,564,487	273,336,235	99,598	273,435,833
Restricted				12,513		12,513
Unrestricted deficit	(45,842,812)	(63,531)	(45,906,343)	(48,828,941)	(99,598)	(48,928,539)
Total net assets	$ 237,658,144	$ -	$ 237,658,144	$ 224,519,807	$ -	$ 224,519,807

The largest portion of the District's net assets reflects its investment in capital assets (e.g., land, construction in progress, buildings and improvements, and furniture and equipment). The significant increase in capital assets, net is due to an increase in construction in progress for projects administered by the NJSDA. This is also the reason for the large increase in net assets invested in capital assets.

The remaining balance (deficit) of unrestricted net assets represents unfunded liabilities that are not invested in capital assets, such as compensated absences.

The increase in current assets is mainly attributable to the increase in intergovernmental accounts receivable – federal, which is the result of the increase in federal awards during the current year and the District reliance on the reimbursement basis for receipts of funds only after expenses have already been incurred. The decrease in current liabilities is due to a decrease in the amount of the accounts payable related to out-of-district placement and health benefit invoices that were paid prior to year end in fiscal year 2010.

At the end of the current fiscal year, the District is able to report a positive balance in total net assets. The same situation held true for the prior fiscal year.

The following table provides a comparative summary of the changes in net assets relating to the District's governmental and business-type activities for the years ended June 30, 2010 and 2009:

Trenton School District

Changes in Net Assets
Year ended June 30,

	2010			2009		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues:						
Program revenues:						
Charges for services		$ 756,447	$ 756,447		$ 1,149,614	$ 1,149,614
Operating grants and contributions	$ 42,037,667	4,727,313	46,764,980	$ 41,815,308	5,141,925	46,957,233
Capital grants and Contributions	16,237,604		16,237,604	28,497,115		28,497,115
General revenues:						
Property taxes	21,115,662		21,115,662	21,115,662		21,115,662
Federal and state aid not restricted to specific purposes	239,424,517		239,424,517	230,993,774		230,993,774
Earnings on investments			-	71,417		71,417
Miscellaneous	1,390,907		1,390,907	1,153,621		1,153,621
Total revenues	320,206,357	5,483,760	325,690,117	323,646,897	6,291,539	329,938,436
Expenses:						
Instructional services	150,371,449		150,371,449	154,662,006		154,662,006
Support services	124,122,082		124,122,082	128,697,342		128,697,342
Charter schools	32,417,802		32,417,802	27,541,252		27,541,252
Special Schools			-	350,921		350,921
Business type activities		5,640,447	5,640,447		8,615,763	8,615,763
Total expenses	306,911,333	5,640,447	312,551,780	311,251,521	8,615,763	319,867,284
Increase (decrease) in net assets before transfers	13,295,024	(156,687)	13,138,337	12,395,376	(2,324,224)	10,071,152
Transfers	(156,687)	156,687	-	(2,324,224)	2,324,224	-
Change in net assets	13,138,337	-	13,138,337	10,071,152	-	10,071,152
Net assets – beginning of year	224,519,807	-	224,519,807	214,448,655	-	214,448,655
Net assets – end of year	$ 237,658,144	$ -	$ 237,658,144	$ 224,519,807	$ -	$ 224,519,807

Governmental activities. The increase in the District's governmental activities net assets is $13,138,337 for the year ended June 30, 2010. The increase is mainly attributable to the increase in capital assets that occurred during the year without any offsetting debt.

Business-type activities. Overall, the net assets of the business-type activities did not change. The decision made by the District to hire an outside food service management company instead of running the food service operations in-house resulted in significant savings in operating expenses and consequently reduced the amount the District was required to contribute to cover the food service operations by $2.1 million.

Financial Analysis of the District's Funds

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

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

Proprietary Fund. The District's enterprise fund provides the same type of information found in the district-wide financial statements, but in more detail.

The unrestricted net assets of the food service program was $0 as the fund operated at a deficit of ($156,687), which was subsidized by a general fund contribution. This represents a decrease from the 2008-2009 deficit in the amount of ($2,324,224), which occurred based on several cost saving measures implemented by the District during the 2009-2010 fiscal year, including the hiring of a food service management company to operate its food service department.

Financial Information at Fiscal Year-End

The following schedule presents a summary of the general fund and special revenue fund revenues for the fiscal year ended June 30, 2010 and the amount and percentage of increases and decreases in relation to prior year revenues. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Revenue	Amount	Percent of Total	Increase (Decrease) From 2009	Percent of Increase (Decrease)
Local sources	$ 22,616,143	7.4%	$ 222,674	1.0%
State sources	231,263,479	76.1	(25,290,883)	(9.9)
Federal sources	50,089,131	16.5	33,887,180	209.2
Total	$ 303,968,753	100.0%	$ 8,818,971	3.0%

The increase in federal sources is mainly attributable to the increased spending of grant funds generated from ARRA funds received by the District during 2009/10.

The decrease in state sources is mainly attributable to a decrease in funding from the state for the equalization aid which was replaced by ARRA funding from the federal government.

The following schedule presents a summary of general fund and special revenue fund expenditures for the fiscal year ended June 30, 2010 and the percentage of increases and (decreases) in relation to prior year amounts. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Expenditures	Amount	Percent of Total	(Decrease) Increase From 2009	Percent of (Decrease) Increase
Current:				
Instruction	$ 77,436,842	25.7%	$ (3,390,573)	(4.2)%
Undistributed expenditures	190,629,508	63.4	(6,833,789)	(3.5)
Capital outlay	191,229	0.1	65,754	52.4
Charter schools	32,417,802	10.8	4,876,550	17.7
Special schools			(277,754)	(100.0)
Total	$ 300,675,381	100.0%	$ (5,559,812)	(1.8)%

The decrease in spending for both instruction and undistributed expenditures is attributable to the District employing a strict spending freeze and a reduction in school budgets due to the unfavorable financial position the District found themselves in at the end of the prior fiscal year. The increase in charter school spending is attributable to a change in methodology in which the State funds charter schools. The decrease in special school funding was due to the District successfully implementing a cost reduction plan, thus utilizing resources from the high school to support the evening adult programs.

General Fund Budgetary Highlights

$81,430,834 of the general fund budget was allocated directly to the schools to support whole school reform. $2,650,591 of this amount was not expended largely due to the District's concentrated efforts to reduce spending.

The decrease in appropriations transferred from health benefits and the related expense is mainly attributable to the reduction in the number of staff eligible to receive health benefits during the 2009-2010 fiscal year.

The increase in appropriations transferred to unemployment is mainly attributable to the District experiencing an increase in expenditures required to pay for unemployment costs.

The increase in appropriations transferred to charter schools is attributable to an increase in students being sent to charter schools.

The increase in appropriations for judgments against the District is due to several legal cases that are nearing settlement, for which the District has accrued in the current year.

The decrease in appropriations for tuition is mainly attributable to the District challenging invoices received from private schools and ensuring the District is being charged only for actively enrolled students.

The decrease in special school funding was due to the District successfully implementing a cost reduction plan, thus utilizing resources from the high school to support the evening adult programs.

Capital Asset and Debt Administration

Capital Assets

At June 30, 2010 the District has capital assets of $283,977,887 net of depreciation, which includes school facilities, land, construction in progress, buildings, equipment and vehicles.

The following provides a summary of the capital assets held by the District at June 30, 2010 and 2009:

Capital Assets
(Net of Depreciation)

	2010		2009	
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities
Non-depreciable assets:				
Site and site improvements	$ 15,354,677		$ 15,354,677	
Construction in progress	93,348,956		78,138,465	
Depreciable assets:				
Building and building improvements	173,301,414		178,113,041	
Machinery, equipment and vehicles	1,495,909	$ 476,931	1,730,052	$ 99,598
Total	$ 283,500,956	$ 476,931	$ 273,336,235	$ 99,598

The majority of the District's future capital expenditures will be committed by the New Jersey Schools Development Authority.

Additional information on the District's capital assets can be found in Note 4 to the basic financial statements.

Debt Administration and Other Obligations

The District does not have any outstanding bond issues.

In fiscal year 2010, the District's governmental activities long-term liabilities increased by approximately $181,000. The increase is a result of the increase in accrued liabilities for compensated absences of approximately $1.27 million. The District decreased their long term liability for deferred pension obligations due to annual required payments of approximately $995,000.

The District has $3,626,218 of long-term liabilities due within one year. Of this amount $2,586,218 is due for compensated staff absences, and $1,040,000 represents the next payment due on the District's Early Retirement pension liability.

Additional information can be found in Note 5 to the basic financial statements.

Economic Factors and Subsequent Years' Budgets

The fiscal outlook in the near term is a concern for most school districts and municipalities, including this one. Top-down changes in funding will require flexibility and very careful planning at the local level. The Trenton School District will continue to employ prudent and responsible fiscal practices to maintain its sound financial condition.

Requests for Information

This financial report is designed to provide a general overview of the Trenton District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Business Administrator, Trenton Public Schools, 108 North Clinton Avenue, Trenton, NJ 08609.

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Basic Financial Statements

District-wide Financial Statements

The district-wide financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all governmental activities and business-type activities as of and for the year ended June 30, 2010.

Trenton School District

Statement of Net Assets

June 30, 2010

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 7,391,817	$ 644,867	$ 8,036,684
Accounts receivable	5,519,089	1,360,105	6,879,194
Internal balances	1,600,832	(1,600,832)	-
Inventories		100,485	100,485
Restricted assets:			
Cash held by fiscal agents	139,492		139,492
Capital assets - non-depreciable	108,703,633		108,703,633
Capital assets - depreciable, net	174,797,323	476,931	175,274,254
Total assets	298,152,186	981,556	299,133,742
Liabilities			
Accounts payable	5,467,231	518,156	5,985,387
Intergovernmental payables:			
State	50,650		50,650
Federal	186,891		186,891
Loans payable	22,730,495		22,730,495
Unearned revenue	4,354,352	50,000	4,404,352
Accrued interest payable	199,149		199,149
Accrued liabilities	675,000		675,000
Accrued salaries and wages	150,000		150,000
Accrued liability for insurance claims	283,007		283,007
Current portion of long-term obligations	3,626,218	103,350	3,729,568
Noncurrent portion of long-term obligations	22,771,049	310,050	23,081,099
Total liabilities	60,494,042	981,556	61,475,598
Net assets			
Invested in capital assets, net of related debt	283,500,956	63,531	283,564,487
Unrestricted (deficit)	(45,842,812)	(63,531)	(45,906,343)
Total net assets	$ 237,658,144	$ -	$ 237,658,144

See accompanying notes to the basic financial statements.

Trenton School District

Statement of Activities

Year ended June 30, 2010

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-type Activities	Total
Governmental activities							
Instruction	$ 150,371,449		$ 7,402,641		$ (142,968,808)		$ (142,968,808)
Support services							
Attendance/social work	3,081,209				(3,081,209)		(3,081,209)
Health services	4,141,048				(4,141,048)		(4,141,048)
Other support services	46,392,968		34,635,026		(11,757,942)		(11,757,942)
Improvement of instruction	4,777,578				(4,777,578)		(4,777,578)
School library	3,206,894				(3,206,894)		(3,206,894)
General administration	2,874,648				(2,874,648)		(2,874,648)
School administration	12,267,981				(12,267,981)		(12,267,981)
Central services	4,833,673				(4,833,673)		(4,833,673)
Admin information technology	2,595,571				(2,595,571)		(2,595,571)
Required maintenance	1,030,130				(1,030,130)		(1,030,130)
Operation of plant	30,929,346				(30,929,346)		(30,929,346)
Student transportation	7,991,036				(7,991,036)		(7,991,036)
Capital outlay				$ 16,237,604	16,237,604		16,237,604
Charter schools	32,417,802				(32,417,802)		(32,417,802)
Total governmental activities	306,911,333		42,037,667	16,237,604	(248,636,062)		(248,636,062)
Business-type activities							
Food service	5,640,447	$ 756,447	4,727,313			$ (156,687)	(156,687)
Total business-type activities	5,640,447	756,447	4,727,313			(156,687)	(156,687)
Total primary government	$ 312,551,780	$ 756,447	$ 46,764,980	$ 16,237,604	(248,636,062)	(156,687)	(248,792,749)
General revenues and transfers:							
Property taxes, levied for general purposes					21,115,662		21,115,662
State sources					205,134,065		205,134,065
Federal sources					34,290,452		34,290,452
Miscellaneous income					1,390,907		1,390,907
Transfers					(156,687)	156,687	-
Total general revenues and transfers					261,774,399	156,687	261,931,086
Change in net assets					13,138,337	-	13,138,337
Net assets-beginning of year					224,519,807	-	224,519,807
Net assets-end of year					$ 237,658,144	$ -	$ 237,658,144

See accompanying notes to the basic financial statements.

Fund Financial Statements

Governmental Funds

Trenton School District
Governmental Funds

Balance Sheet

June 30, 2010

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Assets				
Cash and cash equivalents	$ 7,391,817			$ 7,391,817
Accounts receivable:				
Federal	69,520	$ 3,749,116		3,818,636
State	1,023,904	90,750		1,114,654
Interfund	1,930,620			1,930,620
Other	360,903	140,768	$ 84,128	585,799
Restricted assets:				
Cash held by fiscal agents	139,492			139,492
Total assets	$ 10,916,256	$ 3,980,634	$ 84,128	$ 14,981,018
Liabilities and fund balances				
Liabilities:				
Accounts payable	$ 3,642,889	$ 1,805,808	$ 18,534	$ 5,467,231
Intergovernmental payables:				
State		50,650		50,650
Federal		186,891		186,891
Interfunds payable		264,194	65,594	329,788
Loans payable	22,730,495			22,730,495
Deferred revenue	22,075	4,332,277		4,354,352
Accrued liabilities	675,000			675,000
Accrued salaries and wages	150,000			150,000
Accrued liability for insurance claims	283,007			283,007
Total liabilities	27,503,466	6,639,820	84,128	34,227,414
Fund balances:				
Reserved for:				
Encumbrances	65,260		144,622	209,882
Unreserved:				
Undesignated (deficit)	(16,652,470)	(2,659,186)	(144,622)	(19,456,278)
Total fund balances	(16,587,210)	(2,659,186)	-	(19,246,396)
Total liabilities and fund balances	$ 10,916,256	$ 3,980,634	$ 84,128	
Amounts reported for *governmental activities* in the statement of net assets (A-1) are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is $345,885,986, and the accumulated depreciation is $(62,385,030).				283,500,956
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.				(26,397,267)
Accrued interest on long-term debt is not due and payable in the current period and therefore is not reported as a liability in the funds.				(199,149)
Net assets of governmental activities				$ 237,658,144

See accompanying notes to the basic financial statements.

Trenton School District
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

Year ended June 30, 2010

	Major Funds			
	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Revenues:				
Local sources:				
Local tax levy	$ 21,115,662			$ 21,115,662
Miscellaneous	1,390,907	$ 109,574	$ 469,300	1,969,781
Total revenues–local sources	22,506,569	109,574	469,300	23,085,443
State sources	205,134,065	26,129,414	15,768,304	247,031,783
Federal sources	34,290,452	15,798,679		50,089,131
Total revenues	261,931,086	42,037,667	16,237,604	320,206,357
Expenditures:				
Current:				
Instruction	70,034,201	7,402,641		77,436,842
Undistributed:				
Instruction	35,837,822			35,837,822
Attendance/social work	2,229,663			2,229,663
Health services	2,685,561			2,685,561
Other support - special		31,168,074		31,168,074
Speech, OT, PT & related services	1,676,853			1,676,853
Guidance	3,513,830			3,513,830
Child study teams	4,399,470			4,399,470
Improvement of instruction	3,081,573			3,081,573
Educational/media library services	2,134,623			2,134,623
General administration	2,521,307			2,521,307
Central services	3,260,099			3,260,099
Administrative information technology	2,110,555			2,110,555
School administration	7,895,492			7,895,492
Required maintenance	660,523			660,523
Custodial services	19,132,795			19,132,795
Security	3,941,837			3,941,837
Student transportation	7,282,524			7,282,524
Unallocated employee benefits	44,423,933			44,423,933
On-behalf payments	12,672,974			12,672,974
Capital outlay	191,229		16,250,117	16,441,346
Charter schools - current	32,417,802			32,417,802
Total expenditures	262,104,666	38,570,715	16,250,117	316,925,498
(Deficiency) excess of revenues (under) over expenditures	(173,580)	3,466,952	(12,513)	3,280,859
Other financing sources (uses):				
Transfers in	3,368,647			3,368,647
Transfers out	(156,687)	(3,368,647)		(3,525,334)
Total other financing sources (uses)	3,211,960	(3,368,647)		(156,687)
Net change in fund balances	3,038,380	98,305	(12,513)	3,124,172
Fund balances (deficit), July 1,	(19,625,590)	(2,757,491)	12,513	(22,370,568)
Fund balances (deficit), June 30	$ (16,587,210)	$ (2,659,186)	$ -	$ (19,246,396)

The reconciliation of the fund balances of governmental funds to the net assets of governmental activities in the statement of activities is presented in an accompanying schedule (B-3).

See accompanying notes to the basic financial statements.

Trenton School District
Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year ended June 30, 2010

Total net change in fund balances - governmental funds (B-2)		$ 3,124,172
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Depreciation expense	$ (6,223,215)	
Capital outlays	16,387,936	10,164,721
The payment of the District's Early Retirement pension liability (net) was recorded as an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.		995,000
In the statement of activities, interest on debt is accrued, regardless of when due. In the governmental funds, interest is reported when due.		30,651
Expenses reported in the statement of activities (A-2) that do not require the use of current financial resources, such as the obligation for postemployment benefits other than pensions, are not reported as expenditures in governmental funds.		95,363
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid).		(1,271,570)
Change in net assets of governmental activities (A-2)		$ 13,138,337

See accompanying notes to the basic financial statements.

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Enterprise Fund

Trenton School District
Enterprise Fund

Statement of Net Assets

June 30, 2010

	Major Fund Food Service
Assets	
Current assets:	
Cash and cash equivalents	$ 644,867
Accounts receivable:	
State	36,847
Federal	910,443
Other	412,815
Inventories	100,485
Total current assets	2,105,457
Capital assets:	
Equipment	1,014,074
Accumulated depreciation	(537,143)
Total capital assets	476,931
Total assets	2,582,388
Liabilities	
Current liabilities:	
Accounts payable	518,156
Unearned revenue	50,000
Interfund payable	1,600,832
Deferred purchase agreement payable	103,350
Total current liabilities	2,272,338
Noncurrent liabilities:	
Deferred purchase agreement payable	310,050
Total liabilities	2,582,388
Net assets	
Invested in capital assets, net of related debt	63,531
Unrestricted deficit	(63,531)
Total net assets	$ -

See accompanying notes to the basic financial statements.

Trenton School District
Enterprise Fund

Statement of Revenues, Expenses and Changes in Fund Net Assets

Year ended June 30, 2010

	Major Fund Food Service
Operating revenues:	
Local sources:	
Daily food sales-reimbursable programs:	
School lunch program	$ 174,630
Total daily sales-reimbursable programs	174,630
Daily sales non-reimbursable programs	129,557
Special functions	74,063
Miscellaneous revenue	378,197
Total operating revenues	756,447
Operating expenses:	
Salaries	2,675,298
Employee benefits	135,991
Purchased property services	214,304
Supplies and materials	278,742
Depreciation	117,843
Bad debt expense	24,905
Cost of sales	1,804,724
Management fee	171,365
Other	217,275
Total operating expenses	5,640,447
Operating loss	(4,884,000)
Nonoperating revenues:	
State sources:	
State school lunch program	120,351
School breakfast program	50,126
Federal sources:	
School breakfast program	756,670
National school lunch program	3,066,110
Snack program	244,834
Fresh fruit and vegetable program	15,394
Food donation program	473,828
Total nonoperating revenues	4,727,313
Loss before transfer	(156,687)
Transfer in - Board contribution	156,687
Change in net assets	-
Total net assets, beginning of year	-
Total net assets, end of year	$ -

See accompanying notes to the basic financial statements.

Trenton School District
Enterprise Fund

Statement of Cash Flows

Year ended June 30, 2010

	Major Fund Food Service
Cash flows from operating activities	
Receipts from customers	$ 542,192
Payments to employees	(2,675,298)
Payments for employee benefits	(135,991)
Payments to suppliers	(2,512,173)
Net cash used in operating activities	(4,781,270)
Cash flows from non-capital financing activities	
Cash received from state and federal sources	4,842,521
Payment of interfund	(152,824)
Cash received from operating subsidies from the Board	156,687
Net cash provided by non-capital financing activities	4,846,384
Cash flows from capital and related financing activities	
Acquisition of capital assets	(495,176)
Issuance of loans	495,176
Payments of loans	(81,776)
Net cash used in capital and related financing activities	(81,776)
Net decrease in cash and cash equivalents	(16,662)
Cash and cash equivalents, beginning of year	661,529
Cash and cash equivalents, end of year	$ 644,867
Reconciliation of operating loss to net cash used in operating activities	
Operating loss	$ (4,884,000)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	117,843
Change in assets and liabilities:	
Increase in accounts receivable	(214,255)
Increase in inventory	(51,573)
Increase in deferred revenue	1,374
Increase in accounts payable	249,341
Net cash used in operating activities	$ (4,781,270)

Non-cash non-capital financing activities:
The District received $521,086 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2010.

See accompanying notes to the basic financial statements.

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Fiduciary Funds

Trenton School District
Fiduciary Funds

Statement of Fiduciary Net Assets

June 30, 2010

	Private-Purpose Scholarship Fund	Agency Fund
Assets		
Cash and cash equivalents	$ 190,786	$ 1,486,697
Investments	236,600	
Total assets	427,386	$ 1,486,697
Liabilities		
Payroll deductions and withholdings payable		$ 1,332,993
Summer escrow payroll payable		35,201
Due to student groups		118,503
Total liabilities		$ 1,486,697
Net assets		
Reserved for scholarships	$ 427,386	

See accompanying notes to the basic financial statements.

Trenton School District
Fiduciary Funds

Statement of Changes in Fiduciary Net Assets

Year ended June 30, 2010

	Private-Purpose Scholarship Fund
Additions	
Investment earnings:	
Net increase in fair value of investments	$ 27,864
Interest	147
Total additions	28,011
Deductions	
Scholarship payments	19,687
Total deductions	19,687
Change in net assets	8,324
Net assets-beginning of the year	419,062
Net assets-end of the year	$ 427,386

See accompanying notes to the basic financial statements.

1. Summary of Significant Accounting Policies

The financial statements of the Board of Education of the Trenton School District (District) have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District's significant accounting policies are described below:

A. Reporting Entity

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight responsibility and control over all activities related to the Trenton School District. The District receives funding from local, state and federal government sources, and must comply with the requirements of these funding source entities.

The basic financial statements include all funds and accounts of the District over which the Board exercises operating control, including preschool, elementary, junior and senior high schools located in Trenton.

1. Summary of Significant Accounting Policies (continued)

The District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

B. District-Wide and Fund Financial Statements

The district-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the District. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds and the proprietary fund (major fund) are reported as separate columns in the fund financial statements. The New Jersey Department of Education (NJDOE) requires New Jersey school districts to treat each governmental and proprietary fund as a major fund and each major individual fund to be reported in separate columns in the fund financial statements. The NJDOE believes the presentation of all funds as major is important for public interest and to promote consistency among district financial reporting.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

1. Summary of Significant Accounting Policies (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Property taxes are recognized as revenue in the year for which they are levied. State equalization monies are recognized as revenue during the period in which they are appropriated. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, pension obligations and claims and judgments, are recorded only when payment is due.

Property taxes, interest, and federal and state equalization monies associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year.

The District has reported its major governmental funds as follows:

General Fund: The general fund is the general operating fund of the District and is used to account for all expendable financial resources except those required to be accounted for in another fund.

Special Revenue Fund: The special revenue funds include the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Fund: The capital projects fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

1. Summary of Significant Accounting Policies (continued)

The District reports its major enterprise fund as follows:

Food Service Fund: The enterprise fund accounts for all revenues and expenses pertaining to cafeteria operations. The food service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e., expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

Additionally, the District reports the following fiduciary fund types:

Fiduciary Funds of the District include the private purpose scholarship funds and agency funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the School District:

Trust and Agency Funds: The trust and agency funds are used to account for assets held by the District on behalf of outside parties, including other governments, or on behalf of other funds within the District.

Trust Fund: The private purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions. The trust fund is reported using the economic resources measurement focus.

Agency Funds (Payroll and Student Activity Fund): Agency funds are used to account for the assets that the District holds on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations. The District maintains two agency funds including payroll agency and student activity agency funds.

In its accounting and financial reporting for proprietary fund types, the District follows the pronouncements of the Governmental Accounting Standards Board (GASB) and the pronouncements of the Financial Accounting Standards Board (FASB) and its predecessor organizations, issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. The District's business-type activities and enterprise funds have elected not to apply the standards issued by the FASB after November 30, 1989.

1. Summary of Significant Accounting Policies (continued)

As a general rule the effect of interfund activity has been eliminated from the district-wide financial statements.

Amounts reported as program revenues include 1) charged to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales of food. Operating expenses for enterprise funds include the cost of sales, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources as they are needed.

The District reports deferred (unearned) revenue on its balance sheets and statements of net assets. Deferred (unearned) revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred (unearned) revenue also arises when resources are received by the District before it has legal claim to them, as when federal assistance is received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred (unearned) revenue is removed from the balance sheet and statement of net assets and revenue is recognized.

Ad Valorem (property) taxes are susceptible to accrual, as under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive monies under the established payment schedule and the uncollected amount is considered to be an "accounts receivable."

1. Summary of Significant Accounting Policies (continued)

The County Board of Taxation is responsible for the assessment of properties and the City Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1 and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

D. Budgets/Budgetary Control

Annual appropriated budgets are adopted each year for the general and special revenue funds. Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. All budget amendments must be approved by School Board resolution. All budget amendments were approved by School Board Resolution and/or the State of New Jersey Department of Education. The over-expenditure in the general fund is due to the inclusion of the non-budgeted on-behalf payments made by the State of New Jersey as District expenditures. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

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

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

1. Summary of Significant Accounting Policies (continued)

E. Deposits and Investments

Cash and cash equivalents include petty cash, amounts on deposit, and short-term investments with original maturities of three months or less.

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. The District classifies certificates of deposit which have original maturity dates of more than three months but less then twelve months from the date of purchase as investments and are stated at cost. All other investments are stated at fair value.

F. Interfund Receivables/Payables – Fund Statements

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

G. Inventories

Inventories which benefit future periods, other than those recorded in the enterprise fund, are recorded as an expenditure during the year of purchase. Enterprise fund inventories are valued at cost, which approximates market, using the first-in, first-out (FIFO) method and the District uses the consumption method for expensing inventory. At June 30, 2010, the unused Food Donation Program commodities of $48,626 are reported as unearned revenue.

H. Capital Assets

Capital assets, which include land, construction in progress, and property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $2,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or through estimation procedures performed to determine estimated historical cost. Land was valued at assessed value based upon information received from the City of Trenton. Donated capital assets are valued at their estimated fair market value on the date of donation.

1. Summary of Significant Accounting Policies (continued)

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Property, plant and equipment of the District is depreciated using the straight line method. The following estimated useful lives are used to compute depreciation:

	Years
Machinery and equipment	2-20
Buildings	40
Building improvements	20
Vehicles	5-10

I. Accrued Salaries and Wages

Certain District employees, who provide services to the District over the ten month academic year, have the option to have their salaries disbursed during the entire twelve month year. New Jersey statutes require that these earned but undisbursed amounts be retained in a separate bank account. As of June 30, 2010, $35,201 was earned by these employees but not disbursed.

J. Compensated Absences

District employees are granted vacation and sick leave in varying amounts under the District's personnel policies. In the event of termination, an employee is reimbursed for accumulated vacation. Sick leave benefits provide for ordinary sick pay and begin vesting with the employee after four years of service.

The liability for vested compensated absences of the District recorded in the district-wide financial statements amounted to $19,655,632 at June 30, 2010. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

1. Summary of Significant Accounting Policies (continued)

K. Deferred Revenue

Deferred revenue in the general and special revenue funds represents cash which has been received but not yet earned.

L. Long-Term Obligations

In the district-wide financial statements, and the proprietary fund type in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or enterprise fund type statement of net assets.

M. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Unrestricted designated fund balances represent plans for future use of financial resources that are restricted either internally by the District or by the State of New Jersey.

N. Net Assets

Net assets represent the difference between assets and liabilities in the District-wide financial statements. Net assets invested in capital assets consist of capital assets, net of accumulated depreciation. Net assets are reported as restricted in the District-wide financial statement when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

O. Management's Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

1. Summary of Significant Accounting Policies (continued)

P. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and post-retirement pension benefits for members of the New Jersey Teachers Pension and Annuity Fund. The amounts are not required to be included in the District's annual budget.

Q. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2010 and December 4, 2010, the date that the financial statements were issued, for possible disclosure and recognition in the financial statements, and no items have come to the attention of the District that would require disclosure or recognition.

2. Reconciliation of District-Wide and Fund Financial Statements

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the District-Wide Statement of Net Assets

The governmental fund balance sheet include a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the district-wide statement of net assets. One element of that reconciliation explains that long-term liabilities, including the pension liability, deferred pension obligation and compensated absences are not due and payable in the current period and therefore are not reported in the funds. The details of this $26,397,267 difference are as follows:

Pension liability	$ 5,750,000
Deferred pension obligation	991,635
Compensated absences	19,655,632
Net adjustment to reduce fund balance-total governmental funds to arrive at net assets – governmental activities	$26,397,267

3. Deposits and Investments

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissable investments that may be purchased by New Jersey school districts.

Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Government Units from a loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at last equal to five percent of the average daily balance of collected public funds, to secure the deposits of Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey which are insured by the Federal Deposit Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund, New Jersey Arbitrage Rebate Management Fund and MBIA CLASS.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

3. Deposits and Investments (continued)

All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than $25,000,000.

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2010, the carrying amount of the District's deposits was $8,559,279 and the bank balance was $18,723,344. Of the bank balance, $385,262 was covered by federal depository insurance and $18,338,082 was covered by a collateral pool maintained by the bank as required by New Jersey statutes under the New Jersey Governmental Unit Deposit Protection Act (GUDPA).

GASB Statement No. 40, "Deposit and Investment Risk Disclosures" ("GASB 40") requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities are not pledged to the depositor), collateralized with the securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the District.

The District does not have a policy for the management of custodial credit risk, other than depositing all of its funds in banks covered by GUDPA. At least five percent of the District's deposits were fully collateralized by funds held by the financial institution, but not in the name of the District. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

As of June 30, 2010, the District had $139,492 on deposit with a fiscal agent.

3. Deposits and Investments (continued)

Investments

New Jersey statutes permit the Board to purchase the following types of securities:

a. Bonds and other obligations of the United States or obligations guaranteed by the United States.

b. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank which have a maturity date not greater than twelve months from the date of purchase.

c. Bonds or other obligations of the School District.

d. New Jersey Cash Management Fund (NJCMF), New Jersey Arbitrage Rebate Management Fund (NJARM) and MBIA CLASS.

The following presents the components of investments held at June 30, 2010:

Investment Type	Fair Value	Investment Maturities Less than 1 year
Mutual Funds	$ 236,600	$ 236,600
Money Market Accounts	146,585	146,585
New Jersey Cash Management Fund	1,008,303	1,008,303
Total debt securities	1,391,488	$ 1,391,488
Less amounts reported as cash equivalents	(1,154,888)	
Total investments	$ 236,600	

3. Deposits and Investments (continued)

In order to maximize liquidity, the District utilizes the New Jersey Cash Management Fund ("NJCMF"). The NJCMF is administered by the State of New Jersey, Department of the Treasury. It invests pooled monies from various State and non-State agencies in primarily short-term investments. These investments include: U.S. Treasuries, short-term Commercial Paper, U.S. Agency Bonds, Corporate Bonds, and Certificates of Deposit. Agencies that participate in the NJCMF typically earn returns that mirror short-term investments rates. Monies can be freely added or withdrawn from the NJCMF on a daily basis without penalty. At June 30, 2010, the District's balance was $1,008,303.

Money market account monies are short-term investments. Monies can be freely added or withdrawn from the money market account on a daily basis without penalty.

The investments in mutual funds, U.S. treasuries, taxable municipal bonds and corporate bonds are recorded as investments in the student activity agency fund. These investments were donated to the District several years ago and are required by the donor to remain invested in the existing investments.

New Jersey Cash Management Fund

All investments in the Fund are governed by the regulations of the Investment Council, which prescribes specific standards designed to ensure the quality of investments and to minimize the risks related to investments. In all the years of the Division of Investment's existence, the Division has never suffered a default of principal or interest on any short-term security held by it due to the bankruptcy of a securities issuer; nevertheless, the possibility always exists, and for this reason a reserve is being accumulated as additional protection for the "Other-than-State" participants. In addition to the Council regulations, the Division sets further standards for specific investments and monitors the credit of all eligible securities issuers on a regular basis.

3. Deposits and Investments (continued)

Custodial Credit Risk: All of the District's investments are uncollateralized. The District does not have a policy for custodial credit risk for its investments.

Concentration of Credit Risk: The District places no limit on the amount the District may invest in any one issuer. At June 30, 2010, no more than 5% of the District's investments were in any one security.

Credit Risk: The District does not have an investment policy regarding the management of credit risk. GASB 40 requires that disclosure be made as to the credit rating of all debt security investments except for obligations of the U.S. government or investments guaranteed by the U.S. government. NJCMF, mutual funds and money market accounts are not rated by a rating agency.

Interest Rate Risk: The District does not have a policy to limit interest rate risk, however, its practice is typically to invest in investments with short maturities.

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2010.

	Beginning Balance	Increases	Ending Balance
Governmental activities:			
Capital assets, not being depreciated:			
Sites and site improvements	$ 15,354,677		$ 15,354,677
Construction in progress	78,138,465	$ 15,210,491	93,348,956
Total capital assets, not being depreciated	93,493,142	15,210,491	108,703,633
Capital assets, being depreciated:			
Buildings and building improvements	223,857,622	945,821	224,803,443
Machinery, equipment and vehicles	12,147,286	231,624	12,378,910
Total capital assets, being depreciated	236,004,908	1,177,445	237,182,353
Less accumulated depreciation for:			
Buildings and building improvements	45,744,581	5,757,448	51,502,029
Machinery, equipment and vehicles	10,417,234	465,767	10,883,001
Total accumulated depreciation	56,161,815	6,223,215	62,385,030
Total capital assets being depreciated, net	179,843,093	(5,045,770)	174,797,323
Governmental activities capital assets, net	$ 273,336,235	$ 10,164,721	$ 283,500,956

4. Capital Assets (continued)

The construction in progress relates to school construction projects being managed and constructed by the New Jersey Schools Development Authority (NJSDA).

See Note 14 for additional information.

Depreciation expense for the year ended June 30, 2010 was charged to functions/programs of the District as follows:

Instruction	$ 3,341,396
Attendance and social work	65,771
Health services	79,219
Other support services	1,202,294
Improvement of instruction	90,901
School library	62,967
General administration	74,374
School administration	232,903
Central services	96,167
Admin information technology	62,258
Required maintenance	19,484
Operation of plant	680,660
Student transportation	214,821
Total allocated depreciation expense	$ 6,223,215

The following is a summary of business-type activities capital assets at June 30, 2010:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, being depreciated:				
Machinery and equipment	$ 542,262	$ 495,176	$ 23,364	$ 1,014,074
Less accumulated depreciation for:				
Machinery and equipment	442,664	117,843	23,364	537,143
Total business-type activities capital assets, net	$ 99,598	$ 377,333	$ -	$ 476,931

5. Long-Term Liabilities

General Obligation Bonds

The Trenton School District is currently a Type I School District. As mandated by State Statutes, all Type I debt service of the District is considered the direct obligation of the City of Trenton and therefore, is recorded within the City's financial statements and not on the School District's financial statements.

Changes in Long-Term Liabilities

During the year ended June 30, 2010, the following changes occurred in the long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities:					
Compensated absences	$ 18,384,062	$ 3,029,269	$ 1,757,699	$ 19,655,632	$ 2,586,218
Pension liability	6,745,000		995,000	5,750,000	1,040,000
Deferred pension obligation	991,635			991,635	
Obligation for postemployment benefits other than pensions	95,363	236,901	332,264		
Governmental activities-long-term liabilities	$ 26,216,060	$ 3,266,170	$ 3,084,963	$ 26,397,267	$ 3,626,218
Business-Type activities:					
Purchase agreement payable		$ 495,176	$ 81,776	$ 413,400	$ 103,350
Business-Type activities long-term liabilities	$ -	$ 495,176	$ 81,776	$ 413,400	$ 103,350

The General Fund is generally used to liquidate long-term liabilities. The District expects to liquidate the purchase agreement payable with payments made from the District's enterprise fund – food service.

Early Retirement Pension Liability

In accordance with New Jersey statutes, on March 13, 2003, the City of Trenton (Type I) issued taxable pension refunding bonds series 2003 B in the amount of $10,170,000 (interest rates ranging from 1.8% to 4.9%) in order to fund the District's remaining Early Retirement Incentive Plan liability. The bonds are maintained on the records of the City and the District is obligated to make principal and interest payments to the City through the 2016 fiscal year.

5. Long-Term Liabilities (continued)

The annual requirements of the District are as follows:

Fiscal Year	Principal	Interest	Total
2011	$ 1,040,000	$ 796,595	$ 1,836,595
2012	1,090,000	751,875	1,841,875
2013	1,145,000	701,735	1,846,735
2014	1,205,000	647,920	1,852,920
2015	1,270,000	590,080	1,860,080
2016	-	263,925	263,925
Total payments required	$ 5,750,000	$ 3,752,130	$ 9,502,130

6. Pension Plans

Description of Systems

Substantially all of the Board's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by State statute: the Teachers' Pension and Annuity Fund (TPAF) or the Public Employees' Retirement System (PERS). These systems are sponsored and administered by the State of New Jersey. The Teachers' Pension and Annuity Fund retirement system is considered a cost-sharing multiple-employee plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the Board and the system's other related non-contributing employers. The Public Employees' Retirement System is considered a cost sharing multiple-employer plan.

Teachers' Pension and Annuity Fund: The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of N.J.S.A. 18A:66 to provide coverage, including post-retirement health care, to substantially all full-time public school teachers. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Members are eligible for retirement at age 55 with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Early retirement is available to those under age 55 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above mentioned formula but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

6. Pension Plans (continued)

Public Employees' Retirement System: The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full-time employees of the State or any county, municipality, school district or public agency, provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service and 25 years for health care coverage. Members are eligible for retirement at age 55 with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Early retirement is available to those under age 55 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above mentioned formula, but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

Funding Policy

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 5.5% of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the Board is a non-contributing employer of the TPAF.

The District's actuarially determined contributions to PERS for the years ended June 30, 2010, 2009 and 2008 were $2,730,507, $2,387,184 and $1,923,309, respectively, for each of the three years equal to the required contributions for each year. However, in 2009, the State of New Jersey permitted school districts to defer up to 50% of their contributions due in 2009. The District elected this option, resulting in a deferral of $991,635, which has been reported in the District's long-term liabilities section.

6. Pension Plans (continued)

During the year ended June 30, 2010, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District $6,272,362 for the employer's share of social security contributions for TPAF members as calculated on their base salaries and $6,400,612 for post-retirement pension benefits on behalf of the District. These amounts have been included in the fund financial statements.

7. Post-Retirement Benefits

Other Post-Employment Benefits Other Than Pension - State Health Benefits Program (SHBP)

Plan Description:

The District contributes to the New Jersey State Health Benefits Program (the "SHBP"), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey Division of Pension and Benefits. SHBP provide medical, prescription drug, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents. The State Health Benefits Program Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP. That report may be obtained by writing to Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295.

P.L. 1987, chapter 384 and P.L. 1990, chapter 6 required Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, chapter 103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired educational employees. As of June 30, 2009, there were 84,590 retirees eligible for post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c. 126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid $116.9 million toward Chapter 126 benefits for 13,320 eligible retired members in Fiscal Year 2009.

7. Post-Retirement Benefits (continued)

Other Post-Employment Benefits Other Than Pension - State Health Benefits Program (SHBP) (continued)

Funding Policy:

The State will set the contribution rate based on the *annual required contribution of the employers* (ARC), an amount actuarially determined in accordance with parameters of GASB 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2010, 2009 and 2008 were $6,077,045, $5,544,913, and $6,521,687 respectively, which equaled the required contributions for each year. The State's contributions to the SHBP Fund for PERS retirees' post-retirement benefits on behalf of the District was not determined or made available by the State of New Jersey.

Other Postemployment Benefits Other Than Pensions – District Plan

In addition to the post-employment health benefit plan offered by the State, the District provides a single employer post-employment health benefits plan for 55 participants that elected to participate in the District's Early Retirement Plan through a single employer defined benefit healthcare plan. Effective June 30, 2009, the District adopted the accounting provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.* This statement establishes guidelines for reporting costs associated with "other postemployment benefits" (OPEB). OPEB costs are calculated based on plan benefits (other than pensions), that the retired employees and their spouses have accrued as a result of their respective years of employment service.

Plan description. The District's post-employment retirement healthcare benefit plan provides health benefits to all retired District employees and their spouses that elected to participate in the Early Retirement Plan. The Plan is a comprehensive health benefits plan which pays for hospital services, doctor expenses and other medical related necessities which include prescription drugs, and mental health/substance abuse services, subject to provisions and limitations. The District administers the Plan through the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits and has the authority to establish and amend the benefits provisions offered. The Plan is not a separate entity or trust and does not issue stand alone financial statements.

7. Post-Retirement Benefits (continued)

Other Post-Employment Benefits Other Than Pensions - District Plan (continued)

Funding policy. Retiree health care coverage is non-contributory. The District pays 100% of the cost of the retirees' healthcare benefit on a pay-as-you-go basis, which amounted to $332,264 for the fiscal year ended June 30, 2010.

Annual OPEB cost and net OPEB obligation. The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount determined in accordance the projected unit credit cost method. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of fifteen years, which represents the estimated remaining life of the Plan. For the fiscal year ended June 30, 2010, the District's annual OPEB cost (expense) of $236,901 was equal to the ARC. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan and changes in the District's net OPEB obligation to the Plan:

Annual Required Contribution	$ 236,901
Contributions Made	332,264
Decrease in net OPEB	(95,363)
Net OPEB obligation - beginning of year	95,363
Net OPEB (asset) obligation - end of year	$ -

The District's annual OPEB cost, the percentage of annual OPEB cost, contributed to the Plan, and the net OPEB obligation for the fiscal years ended June 30, 2010 and 2009 (subsequent reports to include two preceding years) were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB (Asset)/ Obligation
6/30/2010	$236,901	140.3%	$ -
6/30/2009	361,405	73.6	95,363

Funded status and funding progress. As of June 30, 2010, the accrued liability for benefits was $2,739,314 and was equal to the unfunded actuarial accrued liability (UAAL) and the actuarial value of assets was $0.

7. Post-Retirement Benefits (continued)

Other Post-Employment Benefits Other Than Pensions - District Plan (continued)

Valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far in the future. Examples include assumptions about mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the value of plan assets is increasing or decreasing over time relative to the accrued liabilities for benefits.

Methods and assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of benefit costs paid by the employer to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in estimated accrued liabilities and the estimated value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2010 valuation, the projected unit credit cost method was used. The assumptions include a discount rate of 4% and an annual healthcare cost trend rate beginning at 10% and declining to an ultimate rate of 5%.

The UAAL is being amortized as a level dollar amount over fifteen years based on the estimated life of the participant group. The remaining amortization period at June 30, 2010 was fourteen years.

8. Contingent Liabilities

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at June 30, 2010 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying basic financial statements for such contingencies.

The District is also involved in several other claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, the ultimate resolution of these matters will not have a materially adverse effect on the financial position of the District.

9. Risk Management

The District maintains a risk management program, which self insures worker's compensation claims of the District. The District contracts with a third-party administrator, the New Jersey School Boards Association Insurance Group, to provide claims administration and payment services. The District is no longer self insured for worker's compensation claims. However, the District is responsible for satisfying claims outstanding.

As of June 30, 2010, incurred but not reported (IBNR) worker's compensation claims of $234,307 have been accrued as a liability based upon an actuary's estimate.

In addition, the District has a limited risk management program for its health insurance and prescription expenses. This activity is reported in the general fund and includes an accrual for incurred but not reported (IBNR) health insurance claims in the amount of $48,700 as of June 30, 2010.

9. Risk Management (continued)

Changes in the funds incurred but not reported claims liability amount in fiscal years 2010, 2009 and 2008 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at End of Year
2009-10	$100,278	$ 722,688	$ 539,959	$ 283,007
2008-09	108,632	(8,354)	-	100,278
2007-08	118,034	509,639	519,041	108,632

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

Property and Liability Insurance

The District maintains commercial insurance coverage for property, liability, student accident and surety bonds and does not retain risk of loss. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report. There have been no significant reductions in insurance coverage from the prior year and no settlements have exceeded insurance coverage over the past three years.

11. Transfers

The following presents a reconciliation of transfers during the 2010 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	$ 3,368,647	$ 156,687
Special Revenue Fund		3,368,647
Enterprise Fund - Food Service	156,687	
	$ 3,525,334	$ 3,525,334

11. Transfers (continued)

The $3,368,647 transfer between the General Fund and Special Revenue Fund represents the Special Revenue Fund contribution to the school based budgets.

The $156,687 transfer into the Enterprise Fund – Food Service represents the Food Service deficit that was contributed by the General Fund in 2010.

12. Interfund Receivables and Payables

Individual fund interfund receivables and payable balances at June 30, 2010 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	$ 1,930,620	
Special Revenue Fund		$ 264,194
Capital Projects Fund		65,594
Enterprise Fund – Food Service		1,600,832
	$ 1,930,620	$ 1,930,620

The interfunds represent amounts loaned by the General Fund to the Special Revenue Fund, the Capital Projects Fund, and the Enterprise Fund – Food Service in order to satisfy current obligations. The interfunds with the Special Revenue Fund and the Capital Projects Fund are expected to be repaid shortly after year-end. Due to poor cash flow in the Enterprise Fund – Food Services, the interfund with the General Fund is not expected to be repaid within one year.

13. Fund Balance Appropriated

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation. Of the $(16,587,210) General Fund deficit at June 30, 2010, $65,260 is reserved for encumbrances and the remaining $(16,652,470) is an unreserved and undesignated deficit.

14. Construction Financing Act

The District's construction projects are being administered by the New Jersey Schools Development Authority (SDA) under the Educational Facilities Construction Financing Act. As of June 30, 2010, projects have been approved in the amount of $252,140,652 and $246,529,316 has been expended in construction on behalf of the District. The SDA is responsible for the funding and management of the projects. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund (F-1 and F-2).

15. Loan Payable

In accordance with N.J.S.A. 18A:22-44.2, the District received a short term loan to cover the two deferred State aid payments from the State of New Jersey in an amount of $22,730,495 (interest rate of 4.50%). The loan was for cash flow needs and was repaid on July 2, 2010. The following presents the changes from the prior year:

Beginning Balance	Increases	Decreases	Ending Balance
$ 21,544,988	$ 22,730,495	$ 21,544,988	$ 22,730,495

16. Deficit Fund Balances

The District has a deficit fund balance of $16,587,210 in the General Fund and $2,659,186 in the Special Revenue Fund as of June 30, 2010 as reported in the fund statements (modified accrual basis). The deficit amounts listed above in the General and Special Revenue funds represent deficits that were incurred as a direct result of the State of New Jersey's deferral of the District's final two state aid payments.

P.L. 2003, C.97 provides that in the event a state school aid payment(s) is not made available until the following school budget year, districts must record the last state aid payment(s) as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenues, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the last state aid payment(s) on the GAAP financial statements until the State records the payable.

17. Deferred Compensation Plans

The Board offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 403(b). The plans, which are administered by ten separate administrators, permits participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with the amounts, and all income attributable to these amounts are held in trust for the exclusive benefit of participating employees and their beneficiaries.

Required Supplementary Information
Part II

Schedule of Funding Progress

Post-Employment Retirement Healthcare Benefit Plan

Trenton School District

Schedule of Funding Progress

Post-Employment Retirement Healthcare Benefit Plan

Year ended June 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial* Accrued Liability (AAL) Level Dollar (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered** Payroll (c)	Accrued Percentage of Covered Payroll (b-a)/c
June 30, 2010	-	$2,739,314	$2,739,314	0%	$0	0%

* The Actuarial Accrued Liability was calculated using the *Projected Unit Credit Cost Method* as permitted under GASB 45.

** Since there are no active employees of the District that are eligible to participate in the plan, as it relates solely to retirees and the enrollment period has expired, the covered payroll is $0.

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Required Supplementary Information
Part III

Budgetary Comparison Schedules

Budgetary Comparison Schedules provides a one-year comparison of original budget, budget transfers, final budget and actual information for the General Fund and Special Revenue Fund.

Trenton School District
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues					
Local sources:					
Local tax levy	$ 21,115,662		$ 21,115,662	$ 21,115,662	
Miscellaneous	938,713		938,713	1,390,907	$ 452,194
Total - local sources	22,054,375		22,054,375	22,506,569	452,194
State sources:					
Security Aid	5,129,663		5,129,663	5,129,663	
Adjustment Aid	26,800,624		26,800,624	26,800,624	
Aid for adult and post-graduate programs	136,152	$ (78,494)	57,658	57,658	
Equalization Aid	152,378,118		152,378,118	152,378,118	
Transportation Aid	2,271,422		2,271,422	2,271,422	
Special education Aid	7,550,600		7,550,600	7,550,600	
Homeless Tuition Reimbursement				71,553	71,553
Extraordinary Aid	449,010		449,010	547,915	98,905
Additional Non Public Transportation Aid				34,954	34,954
Reimbursed TPAF post-retirement pension contributions (non-budgeted)				6,400,612	6,400,612
Reimbursed TPAF social security contributions (non-budgeted)				6,272,362	6,272,362
Total - state sources	194,715,589	(78,494)	194,637,095	207,515,481	12,878,386
Federal sources:					
Medicaid reimbursement	504,682		504,682	500,032	(4,650)
PL 81-874 (Impact Aid)	60,000		60,000	13,281	(46,719)
ARRA - SFSF- ESF (Educ. State Grants)	32,518,307		32,518,307	32,518,307	
ARRA - SFSF- GSF (Government Services)	1,258,832		1,258,832	1,258,832	
Total - federal sources	34,341,821		34,341,821	34,290,452	(51,369)
Total revenues	251,111,785	(78,494)	251,033,291	264,312,502	13,279,211
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of teachers:					
Kindergarten	3,024,666	499,626	3,524,292	3,488,973	35,319
Grades 1-5	20,678,736	185,513	20,864,249	20,742,205	122,044
Grades 6-8	8,150,886	(258,993)	7,891,893	7,834,903	56,990
Grades 9-12	13,656,812	862,275	14,519,087	14,186,971	332,116
Instruction-home instruction:					
Salaries of teachers	400,000		400,000	248,227	151,773
Purchased professional educational services	100,000	327,968	427,968	427,968	
Regular programs - undistributed instruction:					
Other salaries for instruction	1,938,408	85,152	2,023,560	1,969,914	53,646
Purchased professional educational services	150,000		150,000	149,800	200
Purchased professional technical services	971,211	215,418	1,186,629	1,104,735	81,894
Other purchased services	571,399	(98,376)	473,023	378,637	94,386
General supplies	2,910,397	(93,359)	2,817,038	2,711,083	105,955
Textbooks	2,051,600	(957,785)	1,093,815	1,082,262	11,553
Other objects	58,560	110,330	168,890	80,822	88,068
Total regular programs	54,662,675	877,769	55,540,444	54,406,500	1,133,944
Special education:					
Cognitive - mild:					
Salaries of teachers	258,158	60,036	318,194	315,234	2,960
Other salaries for instruction	36,529	(1,313)	35,216	34,715	501
Total cognitive - mild	294,687	58,723	353,410	349,949	3,461

Trenton School District
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures (continued)					
Current (continued):					
Special education (continued):					
Learning and/or language disabilities:					
Salaries of teachers	$ 1,805,000	$ (264,256)	$ 1,540,744	$ 1,460,982	$ 79,762
Other salaries for instruction	937,848	425,518	1,363,366	1,299,456	63,910
Total Learning and/or language disabilities	2,742,848	161,262	2,904,110	2,760,438	143,672
Behavioral disabilities:					
Salaries of teachers	76,861	24,000	100,861	97,328	3,533
Other salaries for instruction	30,087	9,000	39,087	37,867	1,220
Total behavioral disabilities	106,948	33,000	139,948	135,195	4,753
Multiple disabilities:					
Salaries of teachers	833,520	(32,410)	801,110	788,152	12,958
Other salaries of instruction	395,661	149,424	545,085	536,140	8,945
Total multiple disabilities	1,229,181	117,014	1,346,195	1,324,292	21,903
Resource room/resource center:					
Salaries of teachers	5,029,074	413,666	5,442,740	5,268,541	174,199
Other salaries of instruction	35,000	5,367	40,367	39,787	580
Total resource room/resource center	5,064,074	419,033	5,483,107	5,308,328	174,779
Autism:					
Salaries of teachers	77,019	3,818	80,837	80,311	526
Other salaries of instruction	59,487	94,500	153,987	148,022	5,965
Total autism	136,506	98,318	234,824	228,333	6,491
Total special education	9,574,244	887,350	10,461,594	10,106,535	355,059
Vocational programs:					
Salaries of teachers	2,589,121	(376,065)	2,213,056	2,122,586	90,470
Total vocational programs	2,589,121	(376,065)	2,213,056	2,122,586	90,470
ESL:					
Salaries of teachers	2,404,405	(185,537)	2,218,868	2,172,871	45,997
Total ESL	2,404,405	(185,537)	2,218,868	2,172,871	45,997
School sponsored athletic activities:					
Salaries	290,212	231,400	521,612	510,769	10,843
Supplies and materials	200,000		200,000	137,580	62,420
Total school sponsored athletic activities	490,212	231,400	721,612	648,349	73,263
Before/after school programs:					
Purchased professional & technical services	440,496	136,865	577,361	577,360	1
Total before/after school programs	440,496	136,865	577,361	577,360	1
Total - instruction	70,161,153	1,571,782	71,732,935	70,034,201	1,698,734
Undistributed expenditures:					
Instruction:					
Tuition to county vocational-special					
Tuition to county spec. svcs. & rd	16,500,000	440,000	16,940,000	16,924,783	15,217
Tuition to private school - disabled in state	14,168,058	(478,306)	13,689,752	13,689,752	
Tuition to state facilities	4,650,000	(1,302,784)	3,347,216	3,347,216	
Tuition - other	1,900,000		1,900,000	1,876,071	23,929
Total undistributed expenditures - instruction	37,218,058	(1,341,090)	35,876,968	35,837,822	39,146
Attendance and social work services:					
Salaries	500,181	505,641	1,005,822	1,004,663	1,159
Salaries of Family Liaisons/Comm Parent Inv. Spe	525,446	(28,241)	497,205	470,821	26,384
Purchased professional and technical services	700,000		700,000	700,000	
Other purchased services	62,000	(5,900)	56,100	46,475	9,625
Supplies and material	10,000		10,000	5,279	4,721
Other objects	7,500		7,500	2,425	5,075
Total attendance and social work services	1,805,127	471,500	2,276,627	2,229,663	46,964
Health services:					
Salaries	2,587,073	52,806	2,639,879	2,584,278	55,601
Purchased professional and technical services	50,608	30,184	80,792	77,839	2,953
Other purchased services	1,500		1,500		1,500
Supplies and materials	59,500	(11,443)	48,057	23,444	24,613
Total health services	2,698,681	71,547	2,770,228	2,685,561	84,667

Trenton School District
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures (continued)					
Current (continued):					
Undistributed expenditures (continued):					
Speech, OT, PT & related services:					
Salaries	$ 1,792,705	$ (139,000)	$ 1,653,705	$ 1,642,223	$ 11,482
Purchased professional - educational services	38,000		38,000	34,630	3,370
Total speech, OT, PT & related services	1,830,705	(139,000)	1,691,705	1,676,853	14,852
Guidance:					
Salaries of other professional staff	2,755,993	434,048	3,190,041	3,044,950	145,091
Other salaries	429,161	45,960	475,121	468,880	6,241
Total guidance	3,185,154	480,008	3,665,162	3,513,830	151,332
Child study teams:					
Salaries of other prof. staff	2,861,534	534,049	3,395,583	3,371,027	24,556
Salaries secretary/clerical assts.	430,263	(165,000)	265,263	264,798	465
Purchased prof. ed. services	600,000	79,036	679,036	679,036	
Other purchased professional and technical services	45,000	(4,500)	40,500	38,546	1,954
Other purchased services	5,000	4,500	9,500	8,575	925
Supplies and materials	20,000	71,000	91,000	8,801	82,199
Other objects	45,000	25,960	70,960	28,687	42,273
Total child study teams	4,006,797	545,045	4,551,842	4,399,470	152,372
Improvement of instructional services:					
Salaries of other professional staff	1,709,704	(291,121)	1,418,583	1,391,690	26,893
Salaries of secretarial and clerical assistants	688,817	(259,000)	429,817	421,436	8,381
Salaries of Facilitators, Math & Literacy Coaches	1,836,862	(556,742)	1,280,120	1,200,848	79,272
Purchased prof. ed. services	46,600	(16,131)	30,469	19,365	11,104
Purchased professional and technical services	500,000	(500,000)			
Other purchased services	27,000	(9,000)	18,000	17,999	1
Supplies and materials	58,150	(14,021)	44,129	26,095	18,034
Other objects	44,000	(36,000)	8,000	4,140	3,860
Total improvement of instructional services	4,911,133	(1,682,015)	3,229,118	3,081,573	147,545
Educational media/library services:					
Salaries	2,188,506	(252,060)	1,936,446	1,895,212	41,234
Supplies and materials	256,450	(2,668)	253,782	239,411	14,371
Total educational media/library services	2,444,956	(254,728)	2,190,228	2,134,623	55,605
Support services - general administration:					
Salaries	386,290	137,539	523,829	523,829	
Legal services	150,000	280,000	430,000	430,000	
Audit fees	150,000	71,000	221,000	221,000	
Purchased tech. services	15,000	(5,925)	9,075	5,275	3,800
Communications/telephone	517,940	119,737	637,677	407,019	230,658
Other purchased services	11,500	(300)	11,200	10,889	311
General supplies	13,500	5,610	19,110	17,772	1,338
BOE in-house training/meeting supplies	10,000	(2,000)	8,000	5,300	2,700
Miscellaneous expenditures	29,000	(3,600)	25,400	20,439	4,961
Judgments against the school district	150,000	699,784	849,784	849,784	
BOE membership dues and fees	30,000		30,000	30,000	
Total support services - general administration	1,463,230	1,301,845	2,765,075	2,521,307	243,768
Central services:					
Salaries	2,585,410	190,007	2,775,417	2,774,192	1,225
Purchased professional services	20,000		20,000	15,825	4,175
Purchased technical services	134,350	5,000	139,350	139,250	100
Miscellaneous purchased services	293,720	(12,800)	280,920	256,857	24,063
Supplies and materials	85,000	(13,447)	71,553	64,959	6,594
Miscellaneous expenditures	10,000	3,000	13,000	9,016	3,984
Total central services	3,128,480	171,760	3,300,240	3,260,099	40,141
Admin. Information technology:					
Salaries	661,732	135,788	797,520	793,832	3,688
Purchased professional services	426,000	749,444	1,175,444	1,159,952	15,492
Purchased technical services	125,000	(12,500)	112,500	53,142	59,358
Other purchased services	8,000		8,000	7,972	28
Supplies and materials	105,930	(6,377)	99,553	95,657	3,896
Other objects	12,500	(12,000)	500		500
Total admin. Information technology	1,339,162	854,355	2,193,517	2,110,555	82,962

Trenton School District
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures (continued)					
Current (continued):					
Undistributed expenditures (continued):					
Support services - school administration:					
Salaries of principals/asst. principals/prgm. directors	$ 5,685,551	$ (506,474)	$ 5,179,077	$ 5,178,338	$ 739
Salaries secretary/clerical assts.	1,873,706	729,186	2,602,892	2,594,742	8,150
Other purchased services	13,500	31,459	44,959	39,664	5,295
Supplies and materials	102,580	(2,511)	100,069	77,046	23,023
Other objects	2,250	4,952	7,202	5,702	1,500
Total support services - school administration	7,677,587	256,612	7,934,199	7,895,492	38,707
Required maintenance for school facilities:					
Salaries	714,000	(40,000)	674,000	657,441	16,559
Cleaning, repair & maint. services	2,000		2,000	1,082	918
General supplies	2,000		2,000	2,000	
Total required maintenance for school facilities	718,000	(40,000)	678,000	660,523	17,477
Custodial services:					
Salaries	10,219,603	(758,697)	9,460,906	9,445,319	15,587
Purchased prof. & tech. services	300,000		300,000	300,000	
Cleaning, repair & maintenance services	345,000	505,439	850,439	686,948	163,491
Other purchased property services	350,000	123,948	473,948	473,948	
Insurance	1,309,156	66,712	1,375,868	1,375,868	
Misc. purchased services	640,000	(449,242)	190,758	117,244	73,514
General supplies	1,024,500	221,388	1,245,888	1,002,951	242,937
Energy (electricity)	6,109,077	(300,000)	5,809,077	5,730,517	78,560
Total custodial services	20,297,336	(590,452)	19,706,884	19,132,795	574,089
Security:					
Salaries	3,633,386	311,758	3,945,144	3,925,425	19,719
Cleaning, repair & maintenance services	10,000		10,000	776	9,224
General supplies	32,500	(10,000)	22,500	15,636	6,864
Total security	3,675,886	301,758	3,977,644	3,941,837	35,807
Student transportation services:					
Salaries for pupil trans. - (home to sch.) -Reg	1,088,350	(509,723)	578,627	569,736	8,891
Salaries for pupil trans. - (home to sch.) -Sp Ed	323,577	33,712	357,289	357,288	1
Cleaning, repair & maint. services	100,000	(25,000)	75,000	27,762	47,238
Contracted serv. (home to sch.) - vendor	1,655,054	(255,980)	1,399,074	1,272,212	126,862
Contr. serv. (other than home & sch.) - vendors	46,010	9,000	55,010	22,220	32,790
Contracted serv. (home to sch.) - joint agrmnts	4,000,000	785,000	4,785,000	4,720,147	64,853
Contr. serv. Aid in lieu of payments-NonPublic	145,171	(25,000)	120,171	96,921	23,250
Misc. purchased serv. transportation	239,017	(25,000)	214,017	211,273	2,744
Supplies and materials	5,000		5,000	3,840	1,160
Other objects	14,000		14,000	1,125	12,875
Total student transportation services	7,616,179	(12,991)	7,603,188	7,282,524	320,664
Personnel services - unallocated employee benefits:					
Social security contr. - other	3,600,000	(295,747)	3,304,253	3,304,253	
Other retirement contr. - reg.	2,173,595	556,912	2,730,507	2,730,507	
Other retirement contributions - ERIP	1,832,390		1,832,390	1,832,390	
Unemployment	520,742	1,921,937	2,442,679	2,442,679	
Workers compensation	2,770,693	(4,710)	2,765,983	2,309,747	456,236
Health benefits	34,394,899	(6,073,654)	28,321,245	27,615,016	706,229
Tuition reimbursement	458,498	154,149	612,647	606,783	5,864
Other employee benefits	3,062,344	520,214	3,582,558	3,582,558	
Total personnel services - unallocated employee benefits	48,813,161	(3,220,899)	45,592,262	44,423,933	1,168,329
On-behalf payments:					
Reimbursed TPAF post-retirement pension contributions				6,400,612	(6,400,612)
Reimbursed TPAF social security contributions				6,272,362	(6,272,362)
Total on-behalf payments				12,672,974	(12,672,974)
Total undistributed expenditures	152,829,632	(2,826,745)	150,002,887	159,461,434	(9,458,547)
Total expenditures - current	222,990,785	(1,254,963)	221,735,822	229,495,635	(7,759,813)
Capital outlay:					
Equipment:					
Undistributed expenditures:					
Central services	4,000	18,000	22,000	20,175	1,825
Operation and maint. of plant services	200,000	(28,946)	171,054	171,054	
Total equipment	204,000	(10,946)	193,054	191,229	1,825
Total capital outlay	204,000	(10,946)	193,054	191,229	1,825

Trenton School District
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures (continued)					
Transfer of funds to charter schools	$ 30,105,212	$ 2,387,013	$ 32,492,225	$ 32,417,802	$ 74,423
Total expenditures	253,299,997	1,121,104	254,421,101	262,104,666	(7,683,565)
(Deficiency) excess of revenues (under) over expenditures	(2,188,212)	(1,199,598)	(3,387,810)	2,207,836	(5,595,646)
Other financing sources (uses):					
Transfer in - Contribution to whole school reform - GF	115,207,973	(33,777,139)	81,430,834	78,780,243	2,650,591
Transfer in - Contribution to whole school reform - SRF	3,188,212	245,850	3,434,062	3,368,647	65,415
Transfer out - Food Service	(1,000,000)	953,748	(46,252)	(156,687)	110,435
Transfer out - Contribution to whole school reform	(115,207,973)	33,777,139	(81,430,834)	(78,780,243)	(2,650,591)
Total other financing sources (uses)	2,188,212	1,199,598	3,387,810	3,211,960	175,850
(Deficiency) excess of revenues (under) over expenditures and other financing sources (uses)	-	-	-	5,419,796	(5,419,796)
Fund balances (deficit), July 1	(1,935,697)	-	(1,935,697)	(1,935,697)	-
Fund balances (deficit), June 30	$ (1,935,697)	$ -	$ (1,935,697)	$ 3,484,099	$ (5,419,796)
Recapitulation of fund balance:					
Reserve for encumbrances				$ 65,260	
Unreserved				3,418,839	
Fund balance (C-1)				3,484,099	
Reconciliation to Government Funds Statements GAAP:					
Last state aid payments not recognized on GAAP basis				(20,071,309)	
Fund balance (deficit) per Government Funds (GAAP) (B-2)				$ (16,587,210)	

Trenton School District
General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year ended June 30, 2010
(Budgetary Basis)

	Original Budget			Budget Transfers			Final Budget			Expended		
	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund
Revenues												
Local sources:												
Local tax levy	$ 21,115,662		$ 21,115,662				$ 21,115,662		$ 21,115,662	$ 21,115,662		$ 21,115,662
Miscellaneous	938,713		938,713				938,713		938,713	1,390,907		1,390,907
Total - local sources	22,054,375		22,054,375				22,054,375		22,054,375	22,506,569		22,506,569
State sources:												
Security Aid	5,129,663		5,129,663				5,129,663		5,129,663	5,129,663		5,129,663
Adjustment Aid	26,800,624		26,800,624				26,800,624		26,800,624	26,800,624		26,800,624
Aid for adult and post-graduate programs	136,152		136,152	$ (78,494)		$ (78,494)	57,658		57,658	57,658		57,658
Equalization Aid	152,378,118		152,378,118				152,378,118		152,378,118	152,378,118		152,378,118
Transportation Aid	2,271,422		2,271,422				2,271,422		2,271,422	2,271,422		2,271,422
Special education Aid	7,550,600		7,550,600				7,550,600		7,550,600	7,550,600		7,550,600
Homeless Tuition Reimbursement										71,553		71,553
Extraordinary Aid	449,010		449,010				449,010		449,010	547,915		547,915
Additional Non Public Transportation Aid										34,954		34,954
Reimbursed TPAF post-retirement pension contributions (non-budgeted)										6,400,612		6,400,612
Reimbursed TPAF social security contributions (non-budgeted)										6,272,362		6,272,362
Total - state sources	194,715,589		194,715,589	(78,494)		(78,494)	194,637,095		194,637,095	207,515,481		207,515,481
Federal sources:												
Medicaid reimbursement	504,682		504,682				504,682		504,682	500,032		500,032
PL 81-874 (Impact Aid)	60,000		60,000				60,000		60,000	13,281		13,281
ARRA - SFSF- ESF (Educ. State Grants)	32,518,307		32,518,307				32,518,307		32,518,307	32,518,307		32,518,307
ARRA - SFSF- GSF (Government Services)	1,258,832		1,258,832				1,258,832		1,258,832	1,258,832		1,258,832
Total - federal sources	34,341,821		34,341,821				34,341,821		34,341,821	34,290,452		34,290,452
Total revenues	251,111,785		251,111,785	(78,494)		(78,494)	251,033,291		251,033,291	264,312,502		264,312,502
Expenditures												
Current :												
Instruction - regular programs:												
Salaries of teachers:												
Kindergarten		$ 3,024,666	3,024,666		$ 499,626	499,626		$ 3,524,292	3,524,292		$ 3,488,973	3,488,973
Grades 1-5	250,000	20,428,736	20,678,736	400,547	(215,034)	185,513	650,547	20,213,702	20,864,249	650,522	20,091,683	20,742,205
Grades 6-8	300,000	7,850,886	8,150,886	2,211,307	(2,470,300)	(258,993)	2,511,307	5,380,586	7,891,893	2,511,304	5,323,599	7,834,903
Grades 9-12	400,000	13,256,812	13,656,812	13,651,086	(12,788,811)	862,275	14,051,086	468,001	14,519,087	14,051,062	135,909	14,186,971
Instruction-home instruction:												
Salaries of teachers	400,000		400,000				400,000		400,000	248,227		248,227
Purchased professional educational services	100,000		100,000	327,968		327,968	427,968		427,968	427,968		427,968
Regular programs - undistributed instruction:												
Other salaries for instruction		1,938,408	1,938,408		85,152	85,152		2,023,560	2,023,560		1,969,914	1,969,914
Purchased professional educational services		150,000	150,000	2,190	(2,190)		2,190	147,810	150,000	2,190	147,610	149,800
Purchased professional technical services		971,211	971,211	302,633	(87,215)	215,418	302,633	883,996	1,186,629	302,633	802,102	1,104,735
Other purchased services		571,399	571,399	90,425	(188,801)	(98,376)	90,425	382,598	473,023	90,425	288,212	378,637
General supplies		2,910,397	2,910,397	680,722	(774,081)	(93,359)	680,722	2,136,316	2,817,038	680,722	2,030,361	2,711,083
Textbooks		2,051,600	2,051,600	255,579	(1,213,364)	(957,785)	255,579	838,236	1,093,815	255,579	826,683	1,082,262
Other objects		58,560	58,560	19,439	90,891	110,330	19,439	149,451	168,890	19,439	61,383	80,822
Total regular programs	1,450,000	53,212,675	54,662,675	17,941,896	(17,064,127)	877,769	19,391,896	36,148,548	55,540,444	19,240,071	35,166,429	54,406,500

Trenton School District
General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year ended June 30, 2010
(Budgetary Basis)

	Original Budget			Budget Transfers			Final Budget			Expended		
	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund
Expenditures (continued)												
Current (continued):												
Special education (continued):												
Cognitive - mild:												
Salaries of teachers		$ 258,158	$ 258,158		$ 60,036	$ 60,036		$ 318,194	$ 318,194		$ 315,234	$ 315,234
Other salaries for instruction		36,529	36,529		(1,313)	(1,313)		35,216	35,216		34,715	34,715
Total cognitive - mild		294,687	294,687		58,723	58,723		353,410	353,410		349,949	349,949
Learning and/or language disabilities:												
Salaries of teachers	347,352	1,457,648	1,805,000	$ 111,103	(375,359)	(264,256)	458,455	1,082,289	1,540,744	$ 442,647	1,018,335	1,460,982
Other salaries of instruction	$ 175,000	762,848	937,848	421,644	3,874	425,518	$ 596,644	766,722	1,363,366	592,548	706,908	1,299,456
Total learning and/or language disabilities	522,352	2,220,496	2,742,848	532,747	(371,485)	161,262	1,055,099	1,849,011	2,904,110	1,035,195	1,725,243	2,760,438
Behavioral disabilities:												
Salaries of teachers		76,861	76,861		24,000	24,000		100,861	100,861		97,328	97,328
Other salaries of instruction		30,087	30,087		9,000	9,000		39,087	39,087		37,867	37,867
Total behavioral disabilities		106,948	106,948		33,000	33,000		139,948	139,948		135,195	135,195
Multiple disabilities:												
Salaries of teachers		833,520	833,520		(32,410)	(32,410)		801,110	801,110		788,152	788,152
Other salaries of instruction		395,661	395,661		149,424	149,424		545,085	545,085		536,140	536,140
Total multiple disabilities		1,229,181	1,229,181		117,014	117,014		1,346,195	1,346,195		1,324,292	1,324,292
Resource room/resource center:												
Salaries of teachers		5,029,074	5,029,074	1,543,189	(1,129,523)	413,666	1,543,189	3,899,551	5,442,740	1,543,189	3,725,352	5,268,541
Other salaries of instruction		35,000	35,000		5,367	5,367		40,367	40,367		39,787	39,787
Total resource room/resource center		5,064,074	5,064,074	1,543,189	(1,124,156)	419,033	1,543,189	3,939,918	5,483,107	1,543,189	3,765,139	5,308,328
Autism:												
Salaries of teachers		77,019	77,019		3,818	3,818		80,837	80,837		80,311	80,311
Other salaries of instruction		59,487	59,487		94,500	94,500		153,987	153,987		148,022	148,022
Total autism		136,506	136,506		98,318	98,318		234,824	234,824		228,333	228,333
Total special education	522,352	9,051,892	9,574,244	2,075,936	(1,188,586)	887,350	2,598,288	7,863,306	10,461,594	2,578,384	7,528,151	10,106,535
Vocational programs:												
Salaries of teachers		2,589,121	2,589,121		(376,065)	(376,065)		2,213,056	2,213,056		2,122,586	2,122,586
Total vocational programs		2,589,121	2,589,121		(376,065)	(376,065)		2,213,056	2,213,056		2,122,586	2,122,586
ESL:												
Salaries of teachers		2,404,405	2,404,405	352,733	(538,270)	(185,537)	352,733	1,866,135	2,218,868	352,733	1,820,138	2,172,871
Total ESL		2,404,405	2,404,405	352,733	(538,270)	(185,537)	352,733	1,866,135	2,218,868	352,733	1,820,138	2,172,871
School sponsored athletic activities:												
Salaries		290,212	290,212	486,157	(254,757)	231,400	486,157	35,455	521,612	486,157	24,612	510,769
Purchased services												
Supplies and materials		200,000	200,000	131,123	(131,123)		131,123	68,877	200,000	131,123	6,457	137,580
Total school sponsored athletic activities		490,212	490,212	617,280	(385,880)	231,400	617,280	104,332	721,612	617,280	31,069	648,349
Before/after school programs:												
Salaries												
Purchased professional & technical services		440,496	440,496	136,865		136,865	136,865	440,496	577,361	136,865	440,495	577,360
Total before/after school programs		440,496	440,496	136,865		136,865	136,865	440,496	577,361	136,865	440,495	577,360
Total - instruction	1,972,352	68,188,801	70,161,153	21,124,710	(19,552,928)	1,571,782	23,097,062	48,635,873	71,732,935	22,925,333	47,108,868	70,034,201

Trenton School District
General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year ended June 30, 2010
(Budgetary Basis)

	Original Budget			Budget Transfers			Final Budget			Expended		
	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund
Expenditures (continued)												
Current (continued):												
Undistributed expenditures:												
Instruction:												
Tuition to county spec. svcs. & rds	$ 16,500,000		$ 16,500,000	$ 440,000		$ 440,000	$ 16,940,000		$ 16,940,000	$ 16,924,783		$ 16,924,783
Tuition to private school - disabled in state	14,168,058		14,168,058	(478,306)		(478,306)	13,689,752		13,689,752	13,689,752		13,689,752
Tuition to state facilities	4,650,000		4,650,000	(1,302,784)		(1,302,784)	3,347,216		3,347,216	3,347,216		3,347,216
Tuition - other	1,900,000		1,900,000				1,900,000		1,900,000	1,876,071		1,876,071
Total undistributed expenditures - instruction	37,218,058		37,218,058	(1,341,090)		(1,341,090)	35,876,968		35,876,968	35,837,822		35,837,822
Attendance and social work services:												
Salaries	445,181	$ 55,000	500,181	559,564	$ (53,923)	505,641	1,004,745	$ 1,077	1,005,822	1,004,663		1,004,663
Salaries of Family Liaisons/Comm Parent Inv. Spe		525,446	525,446		(28,241)	(28,241)		497,205	497,205		$ 470,821	470,821
Purchased professional and technical services		700,000	700,000	23,450	(23,450)		23,450	676,550	700,000	23,450	676,550	700,000
Other purchased services	62,000		62,000	(5,900)		(5,900)	56,100		56,100	46,475		46,475
Supplies and material	10,000		10,000				10,000		10,000	5,279		5,279
Other objects	7,500		7,500				7,500		7,500	2,425		2,425
Total attendance and social work services	524,681	1,280,446	1,805,127	577,114	(105,614)	471,500	1,101,795	1,174,832	2,276,627	1,082,292	1,147,371	2,229,663
Health services:												
Salaries	288,646	2,298,427	2,587,073	569,635	(516,829)	52,806	858,281	1,781,598	2,639,879	856,604	1,727,674	2,584,278
Purchased professional and technical services	50,608		50,608	30,184		30,184	80,792		80,792	77,839		77,839
Other purchased services	1,500		1,500				1,500		1,500			
Supplies and materials	26,500	33,000	59,500	(3,500)	(7,943)	(11,443)	23,000	25,057	48,057	16,575	6,869	23,444
Total health services	367,254	2,331,427	2,698,681	596,319	(524,772)	71,547	963,573	1,806,655	2,770,228	951,018	1,734,543	2,685,561
Speech, OT, PT & related services:												
Salaries	1,792,705		1,792,705	(139,000)		(139,000)	1,653,705		1,653,705	1,642,223		1,642,223
Purchased professional - educational services	38,000		38,000				38,000		38,000	34,630		34,630
Total speech, OT, PT & related services	1,830,705		1,830,705	(139,000)		(139,000)	1,691,705		1,691,705	1,676,853		1,676,853
Guidance:												
Salaries of other professional staff		2,755,993	2,755,993	1,153,587	(719,539)	434,048	1,153,587	2,036,454	3,190,041	1,153,587	1,891,363	3,044,950
Other salaries		429,161	429,161	468,880	(422,920)	45,960	468,880	6,241	475,121	468,880		468,880
Total guidance		3,185,154	3,185,154	1,622,467	(1,142,459)	480,008	1,622,467	2,042,695	3,665,162	1,622,467	1,891,363	3,513,830
Child study teams:												
Salaries of other prof. staff	2,861,534		2,861,534	534,049		534,049	3,395,583		3,395,583	3,371,027		3,371,027
Salaries secretary/clerical assts.	430,263		430,263	(165,000)		(165,000)	265,263		265,263	264,798		264,798
Purchased professional educational services	600,000		600,000	79,036		79,036	679,036		679,036	679,036		679,036
Other purchased professional and technical services	45,000		45,000	(4,500)		(4,500)	40,500		40,500	38,546		38,546
Miscellaneous purchased services	5,000		5,000	4,500		4,500	9,500		9,500	8,575		8,575
Supplies and materials	20,000		20,000	71,000		71,000	91,000		91,000	8,801		8,801
Other objects	45,000		45,000	25,960		25,960	70,960		70,960	28,687		28,687
Total child study teams	4,006,797		4,006,797	545,045		545,045	4,551,842		4,551,842	4,399,470		4,399,470

Trenton School District
General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year ended June 30, 2010
(Budgetary Basis)

	Original Budget			Budget Transfers			Final Budget			Expended		
	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund
Expenditures (continued)												
Current (continued):												
Undistributed expenditures (continued):												
Improvement of instructional services:												
Salaries of other professional staff	$ 849,009	$ 860,695	$ 1,709,704	$ 569,573	$ (860,694)	$ (291,121)	$ 1,418,582	$ 1	$ 1,418,583	$ 1,391,690		$ 1,391,690
Salaries of secretarial and clerical assistants	688,817		688,817	(259,000)		(259,000)	429,817		429,817	421,436		421,436
Salaries of Facilitators, Math & Literacy Coaches		1,836,862	1,836,862		(556,742)	(556,742)		1,280,120	1,280,120		$ 1,200,848	1,200,848
Purchased professional educational services	46,600		46,600	(16,131)		(16,131)	30,469		30,469	19,365		19,365
Purchased professional and technical services	500,000		500,000	(500,000)		(500,000)						
Other purchased services	27,000		27,000	(9,000)		(9,000)	18,000		18,000	17,999		17,999
Supplies and materials	58,150		58,150	(14,021)		(14,021)	44,129		44,129	26,095		26,095
Other objects	44,000		44,000	(36,000)		(36,000)	8,000		8,000	4,140		4,140
Total improvement of instructional services	2,213,576	2,697,557	4,911,133	(264,579)	(1,417,436)	(1,682,015)	1,948,997	1,280,121	3,229,118	1,880,725	1,200,848	3,081,573
Educational media/library services:												
Salaries		2,188,506	2,188,506	341,775	(593,835)	(252,060)	341,775	1,594,671	1,936,446	341,775	1,553,437	1,895,212
Supplies and materials		256,450	256,450	55,761	(58,429)	(2,668)	55,761	198,021	253,782	55,761	183,650	239,411
Total educational media/library services		2,444,956	2,444,956	397,536	(652,264)	(254,728)	397,536	1,792,692	2,190,228	397,536	1,737,087	2,134,623
Support services - general administration:												
Salaries	386,290		386,290	137,539		137,539	523,829		523,829	523,829		523,829
Legal services	150,000		150,000	280,000		280,000	430,000		430,000	430,000		430,000
Audit fees	150,000		150,000	71,000		71,000	221,000		221,000	221,000		221,000
Purchased tech. services	15,000		15,000	(5,925)		(5,925)	9,075		9,075	5,275		5,275
Communications/telephone	517,940		517,940	119,737		119,737	637,677		637,677	407,019		407,019
Miscellaneous purchased services	11,500		11,500	(300)		(300)	11,200		11,200	10,889		10,889
General supplies	13,500		13,500	5,610		5,610	19,110		19,110	17,772		17,772
BOE in-house training/meeting supplies	10,000		10,000	(2,000)		(2,000)	8,000		8,000	5,300		5,300
Miscellaneous expenditures	29,000		29,000	(3,600)		(3,600)	25,400		25,400	20,439		20,439
Judgments against the school district	150,000		150,000	699,784		699,784	849,784		849,784	849,784		849,784
BOE membership dues and fees	30,000		30,000				30,000		30,000	30,000		30,000
Total support services - general administration	1,463,230		1,463,230	1,301,845		1,301,845	2,765,075		2,765,075	2,521,307		2,521,307
Central services:												
Salaries	2,585,410		2,585,410	190,007		190,007	2,775,417		2,775,417	2,774,192		2,774,192
Purchased professional services	20,000		20,000				20,000		20,000	15,825		15,825
Purchased technical services	134,350		134,350	5,000		5,000	139,350		139,350	139,250		139,250
Miscellaneous purchased services	293,720		293,720	(12,800)		(12,800)	280,920		280,920	256,857		256,857
Supplies and materials	85,000		85,000	(13,447)		(13,447)	71,553		71,553	64,959		64,959
Miscellaneous expenditures	10,000		10,000	3,000		3,000	13,000		13,000	9,016		9,016
Total central services	3,128,480		3,128,480	171,760		171,760	3,300,240		3,300,240	3,260,099		3,260,099

Trenton School District
General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year ended June 30, 2010
(Budgetary Basis)

	Original Budget			Budget Transfers			Final Budget			Expended		
	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund
Expenditures (continued)												
Current (continued):												
Undistributed expenditures (continued):												
Admin. Information technology:												
Salaries	$ 661,732		$ 661,732	$ 135,788		$ 135,788	$ 797,520		$ 797,520	$ 793,832		$ 793,832
Purchased professional services	426,000		426,000	749,444		749,444	1,175,444		1,175,444	1,159,952		1,159,952
Purchased technical services	125,000		125,000	(12,500)		(12,500)	112,500		112,500	53,142		53,142
Other purchased services	8,000		8,000				8,000		8,000	7,972		7,972
Supplies and materials	105,930		105,930	(6,377)		(6,377)	99,553		99,553	95,657		95,657
Other objects	12,500		12,500	(12,000)		(12,000)	500		500			
Total admin. Information technology	1,339,162		1,339,162	854,355		854,355	2,193,517		2,193,517	2,110,555		2,110,555
Support services - school administration:												
Salaries of principals/asst. principals/prgm. directors		$ 5,685,551	5,685,551	1,246,692	$ (1,753,166)	(506,474)	1,246,692	$ 3,932,385	5,179,077	1,246,692	$ 3,931,646	5,178,338
Salaries secretary/clerical assts.		1,873,706	1,873,706	796,693	(67,507)	729,186	796,693	1,806,199	2,602,892	796,693	1,798,049	2,594,742
Other purchased services		13,500	13,500	7,418	24,041	31,459	7,418	37,541	44,959	7,418	32,246	39,664
Supplies and materials		102,580	102,580	17,914	(20,425)	(2,511)	17,914	82,155	100,069	17,914	59,132	77,046
Other objects		2,250	2,250	2,559	2,393	4,952	2,559	4,643	7,202	2,559	3,143	5,702
Total support services - school administration		7,677,587	7,677,587	2,071,276	(1,814,664)	256,612	2,071,276	5,862,923	7,934,199	2,071,276	5,824,216	7,895,492
Required maintenance for school facilities:												
Salaries	714,000		714,000	(40,000)		(40,000)	674,000		674,000	657,441		657,441
Cleaning, repair & maintenance services	2,000		2,000				2,000		2,000	1,082		1,082
General supplies	2,000		2,000				2,000		2,000	2,000		2,000
Total required maintenance for school facilities	718,000		718,000	(40,000)		(40,000)	678,000		678,000	660,523		660,523
Custodial services:												
Salaries	10,219,603		10,219,603	(758,697)		(758,697)	9,460,906		9,460,906	9,445,319		9,445,319
Purchased prof. & tech. services	300,000		300,000				300,000		300,000	300,000		300,000
Cleaning, repair & maintenance services	345,000		345,000	505,439		505,439	850,439		850,439	686,948		686,948
Other purchased property services	350,000		350,000	123,948		123,948	473,948		473,948	473,948		473,948
Insurance	1,309,156		1,309,156	66,712		66,712	1,375,868		1,375,868	1,375,868		1,375,868
Miscellaneous purchased services	640,000		640,000	(449,242)		(449,242)	190,758		190,758	117,244		117,244
General supplies	1,024,500		1,024,500	221,388		221,388	1,245,888		1,245,888	1,002,951		1,002,951
Energy (electricity)	6,109,077		6,109,077	(300,000)		(300,000)	5,809,077		5,809,077	5,730,517		5,730,517
Total custodial services	20,297,336		20,297,336	(590,452)		(590,452)	19,706,884		19,706,884	19,132,795		19,132,795
Security:												
Salaries	1,255,860	2,377,526	3,633,386	1,162,318	(850,560)	311,758	2,418,178	1,526,966	3,945,144	2,418,087	1,507,338	3,925,425
Cleaning, repair & maintenance services	10,000		10,000				10,000		10,000	776		776
General supplies	32,500		32,500	(10,000)		(10,000)	22,500		22,500	15,636		15,636
Total security	1,298,360	2,377,526	3,675,886	1,152,318	(850,560)	301,758	2,450,678	1,526,966	3,977,644	2,434,499	1,507,338	3,941,837
Student transportation services:												
Salaries for pupil trans. - (home to sch.) -Reg	1,088,350		1,088,350	(509,723)		(509,723)	578,627		578,627	569,736		569,736
Salaries for pupil trans. - (home to sch.) -Sp Ed	323,577		323,577	33,712		33,712	357,289		357,289	357,288		357,288
Cleaning, repair & maintenance services	100,000		100,000	(25,000)		(25,000)	75,000		75,000	27,762		27,762
Contracted serv. (Sp Ed Stds) - vendor	1,655,054		1,655,054	(255,980)		(255,980)	1,399,074		1,399,074	1,272,212		1,272,212
Contr. serv. (other than home & sch.) - vendors		46,010	46,010	4,617	4,383	9,000	4,617	50,393	55,010	4,617	17,603	22,220
Contracted serv. (Sp Ed Stds) - joint agrmnts	4,000,000		4,000,000	785,000		785,000	4,785,000		4,785,000	4,720,147		4,720,147
Contr. serv. Aid in lieu of payments-NonPublic	145,171		145,171	(25,000)		(25,000)	120,171		120,171	96,921		96,921
Misc. purchased serv. transportation	239,017		239,017	(25,000)		(25,000)	214,017		214,017	211,273		211,273
General supplies	5,000		5,000				5,000		5,000	3,840		3,840
Other objects	14,000		14,000				14,000		14,000	1,125		1,125
Total student transportation services	7,570,169	46,010	7,616,179	(17,374)	4,383	(12,991)	7,552,795	50,393	7,603,188	7,264,921	17,603	7,282,524

Trenton School District
General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Year ended June 30, 2010
(Budgetary Basis)

	Original Budget			Budget Transfers			Final Budget			Expended		
	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11-13,16,17	Blended Resource Fund 15	Total General Fund
Expenditures (continued)												
Current (continued):												
Undistributed expenditures (continued):												
Unallocated employee benefits:												
Social security contributions	$ 3,600,000		$ 3,600,000	$ (295,747)		$ (295,747)	$ 3,304,253		$ 3,304,253	$ 3,304,253		$ 3,304,253
Other retirement contributions - regular	2,173,595		2,173,595	556,912		556,912	2,730,507		2,730,507	2,730,507		2,730,507
Other retirement contributions - ERIP	1,832,390		1,832,390				1,832,390		1,832,390	1,832,390		1,832,390
Unemployment compensation	520,742		520,742	1,921,937		1,921,937	2,442,679		2,442,679	2,442,679		2,442,679
Workmen's compensation	2,770,693		2,770,693	(4,710)		(4,710)	2,765,983		2,765,983	2,309,747		2,309,747
Health benefits	6,686,676	$ 27,708,223	34,394,899	1,435,470	$ (7,509,124)	(6,073,654)	8,122,146	$ 20,199,099	28,321,245	8,122,146	$ 19,492,870	27,615,016
Tuition reimbursement		458,498	458,498	120,000	34,149	154,149	120,000	492,647	612,647	120,000	486,783	606,783
Other employee benefits	3,062,344		3,062,344	520,214		520,214	3,582,558		3,582,558	3,582,558		3,582,558
Total unallocated employee benefits	20,646,440	28,166,721	48,813,161	4,254,076	(7,474,975)	(3,220,899)	24,900,516	20,691,746	45,592,262	24,444,280	19,979,653	44,423,933
On-behalf payments:												
Reimbursed TPAF post-retirement medical contributions										6,400,612		6,400,612
Reimbursed TPAF social security contributions										6,272,362		6,272,362
Total on-behalf payments										12,672,974		12,672,974
Total undistributed expenditures	102,622,248	50,207,384	152,829,632	11,151,616	(13,978,361)	(2,826,745)	113,773,864	36,229,023	150,002,887	124,421,412	35,040,022	159,461,434
Total expenditures - current expense	104,594,600	118,396,185	222,990,785	32,276,326	(33,531,289)	(1,254,963)	136,870,926	84,864,896	221,735,822	147,346,745	82,148,890	229,495,635
Capital outlay:												
Equipment:												
Undistributed expenditures:												
Central services	4,000		4,000	18,000		18,000	22,000		22,000	20,175		20,175
Operation and maint. of plant services	200,000		200,000	(28,946)		(28,946)	171,054		171,054	171,054		171,054
Total equipment	204,000		204,000	(10,946)		(10,946)	193,054		193,054	191,229		191,229
Total capital outlay	204,000		204,000	(10,946)		(10,946)	193,054		193,054	191,229		191,229
Transfer of funds to charter schools	30,105,212		30,105,212	2,387,013		2,387,013	32,492,225		32,492,225	32,417,802		32,417,802
Total expenditures	134,903,812	$ 118,396,185	253,299,997	34,652,393	(33,531,289)	1,121,104	169,556,205	84,864,896	254,421,101	179,955,776	82,148,890	262,104,666
Excess (deficiency) of revenues over (under) expenditures	116,207,973	(118,396,185)	(2,188,212)	(34,730,887)	33,531,289	(1,199,598)	81,477,086	(84,864,896)	(3,387,810)	84,356,726	(82,148,890)	2,207,836
Other financing sources (uses):												
Transfer in - contribution to whole school reform - GF		115,207,973	115,207,973		(33,777,139)	(33,777,139)		81,430,834	81,430,834		78,780,243	78,780,243
Transfer in - contribution to whole school reform - SRF		3,188,212	3,188,212		245,850	245,850		3,434,062	3,434,062		3,368,647	3,368,647
Transfer out - Food Service	(1,000,000)		(1,000,000)	953,748		953,748	(46,252)		(46,252)	(156,687)		(156,687)
Transfer out - Contribution to whole school reform	(115,207,973)		(115,207,973)	33,777,139		33,777,139	(81,430,834)		(81,430,834)	(78,780,243)		(78,780,243)
Total other financing sources (uses)	(116,207,973)	118,396,185	2,188,212	34,730,887	(33,531,289)	1,199,598	(81,477,086)	84,864,896	3,387,810	(78,936,930)	82,148,890	3,211,960
(Deficiency) excess of revenues (under) over expenditures and other financing sources (uses)	-	-	-	-	-	-	-	-	-	5,419,796	-	5,419,796
Fund balances (deficit), July 1	(1,935,697)	-	(1,935,697)	-	-	-	(1,935,697)	-	(1,935,697)	(1,935,697)	-	(1,935,697)
Fund balances (deficit), June 30	$ (1,935,697)	$ -	$ (1,935,697)	$ -	$ -	$ -	$ (1,935,697)	$ -	$ (1,935,697)	$ 3,484,099	$ -	$ 3,484,099
Recapitulation of (deficiency) excess of revenues (under) over expenditures and other financing sources (uses)												
Adjustment for prior year encumbrances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budgeted fund balance	-	-	-	-	-	-	-	-	-	5,419,796	-	5,419,796
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,419,796	$ -	$ 5,419,796

Trenton Board of Education
General Fund

American Recovery and Reinvestment Act - Budget and Actual
Education Stabilization Fund
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Federal Sources					
ARRA - SFSF- ESF (Educ. State Grants)	$ 32,518,307		$ 32,518,307	$ 32,518,307	
Total Revenues	32,518,307		32,518,307	32,518,307	
Expenditures:					
Instruction - Regular programs:					
Salaries of teachers					
Grades 6-8	868,525		868,525	868,525	
Grades 9-12	13,551,086		13,551,086	13,551,086	
Regular programs - undistributed instruction:					
Purchased professional educational services	2,190		2,190	2,190	
Purchased professional technical services	302,633		302,633	302,633	
Other purchased services	90,425		90,425	90,425	
General supplies	680,722		680,722	680,722	
Textbooks	255,579		255,579	255,579	
Other objects	19,439		19,439	19,439	
Total regular programs	15,770,599		15,770,599	15,770,599	
Special education:					
Learning and/or language disabilities:					
Salaries of teachers	212,103		212,103	212,103	
Other salaries of instruction	112,435		112,435	112,435	
Total learning and/or language disabilities	324,538		324,538	324,538	
Resource room/resource center:					
Salaries of teachers	1,543,189		1,543,189	1,543,189	
Total resource room/resource center	1,543,189		1,543,189	1,543,189	
Total special education	1,867,727		1,867,727	1,867,727	
ESL:					
Salaries of teachers	352,733		352,733	352,733	
Total ESL	352,733		352,733	352,733	
School sponsored athletic activities:					
Salaries	486,157		486,157	486,157	
Supplies and materials	131,123		131,123	131,123	
Total school sponsored athletic activities	617,280		617,280	617,280	
Before/after school programs:					
Purchased professional & technical services	136,865		136,865	136,865	
Total before/after school programs	136,865		136,865	136,865	
Total - instruction	18,745,204		18,745,204	18,745,204	
Attendance and social work services:					
Salaries	74,923		74,923	74,923	
Purchased professional and technical services	23,450		23,450	23,450	
Total attendance and social work services	98,373		98,373	98,373	
Health services:					
Salaries	594,419		594,419	594,419	
Total health services	594,419		594,419	594,419	
Guidance:					
Salaries of other professional staff	1,153,587		1,153,587	1,153,587	
Other salaries	468,880		468,880	468,880	
Total guidance	1,622,467		1,622,467	1,622,467	
Improvement of instructional services:					
Salaries of other professional staff	888,838		888,838	888,838	
Total improvement of instructional services	888,838		888,838	888,838	

Trenton Board of Education
General Fund

American Recovery and Reinvestment Act - Budget and Actual
Education Stabilization Fund
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Educational media/library services:					
Salaries	$ 341,775		$ 341,775	$ 341,775	
Supplies and materials	55,761		55,761	55,761	
Total educational media/library services	397,536		397,536	397,536	
Support services - school administration:					
Salaries of principals/asst. principals/prgm. directors	1,246,692		1,246,692	1,246,692	
Salaries secretary/clerical assts.	796,693		796,693	796,693	
Other purchased services	7,418		7,418	7,418	
Supplies and materials	17,914		17,914	17,914	
Other objects	2,559		2,559	2,559	
Total support services - school administration	2,071,276		2,071,276	2,071,276	
Security:					
Salaries	989,453		989,453	989,453	
Total security	989,453		989,453	989,453	
Student transportation services:					
Contr. serv. (other than home & sch.) - vendors	4,617		4,617	4,617	
Total student transportation services	4,617		4,617	4,617	
Unallocated employee benefits:					
Health benefits	6,986,124		6,986,124	6,986,124	
Tuition reimbursement	120,000		120,000	120,000	
Total unallocated employee benefits	7,106,124		7,106,124	7,106,124	
Total undistributed expenditures	13,773,103		13,773,103	13,773,103	
Total expenditures - current expense	32,518,307		32,518,307	32,518,307	
Total expenditures	$ 32,518,307	$ -	$ 32,518,307	$ 32,518,307	$ -

Trenton Board of Education
General Fund

American Recovery and Reinvestment Act - Budget and Actual
Government Services Fund
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Federal Sources					
ARRA - SFSF- GSF (Government Services)	$ 1,258,832		$ 1,258,832	$ 1,258,832	
Total Revenues	1,258,832		1,258,832	1,258,832	
Expenditures:					
Instruction - Regular programs:					
Salaries of teachers					
Grades 6-8	1,258,832		1,258,832	1,258,832	
Total regular programs	1,258,832		1,258,832	1,258,832	
Total expenditures	$ 1,258,832	$ -	$ 1,258,832	$ 1,258,832	$ -

Trenton Board of Education
Special Revenue Fund

Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local Sources	$ 41,200	$ 137,886	$ 179,086	$ 109,574	$ (69,512)
State Sources	27,034,312	846,527	27,880,839	26,031,109	(1,849,730)
Federal Sources	14,960,160	11,300,273	26,260,433	15,836,178	(10,424,255)
Total Revenues	42,035,672	12,284,686	54,320,358	41,976,861	(12,343,497)
Expenditures:					
Instruction:					
Salaries of teachers	13,208,394	(8,588,996)	4,619,398	2,948,551	1,670,847
Other salaries for instruction	611,815	575,210	1,187,025	1,010,232	176,793
Purchased professional and technical services		387,986	387,986	122,586	265,400
Other purchased services		3,153,667	3,153,667	3,000,652	153,015
General supplies	39,200	449,488	488,688	348,002	140,686
Textbooks	12,000	(1,584)	10,416	4,115	6,301
Other objects	15,750	17,352	33,102	6,002	27,100
Total instruction	13,887,159	(4,006,877)	9,880,282	7,440,140	2,440,142
Support services:					
Salaries of program directors	263,944	(69,744)	194,200	168,716	25,484
Salaries of other professional staff	1,458,397	2,575,969	4,034,366	2,733,404	1,300,962
Salaries of secretarial and clerical assistants	146,802	117,130	263,932	216,947	46,985
Other salaries	747,210	1,212,351	1,959,561	965,762	993,799
Personal services–employee benefits	1,393,201	2,011,743	3,404,944	2,996,561	408,383
Purchased professional–educational services	410,550	7,838,466	8,249,016	3,072,813	5,176,203
Purchased educational services - contracted Pre-K	20,301,243	507,529	20,808,772	20,289,016	519,756
Other purchased professional services	113,660	389,158	502,818		502,818
Rentals	10,000	681	10,681		10,681
Travel	7,854	177,345	185,199	62,039	123,160
Other purchased services	10,340	275,703	286,043	171,114	114,929
Supplies and materials	15,000	794,285	809,285	395,375	413,910
Miscellaneous expenditures	82,100	206,090	288,190	96,327	191,863
Total support services	24,960,301	16,036,706	40,997,007	31,168,074	9,828,933
Facilities acquisition and construction services:					
Noninstructional equipment		9,007	9,007		9,007
Total facilities acquisition and construction services		9,007	9,007		9,007
Other financing uses:					
Contribution to whole school reform	3,188,212	245,850	3,434,062	3,368,647	65,415
Total other financing uses	3,188,212	245,850	3,434,062	3,368,647	65,415
Total expenditures and other financing uses	42,035,672	12,284,686	54,320,358	41,976,861	12,343,497
Excess (deficiency) of revenues over (under) expenditures and other financing uses	$ -	$ -	$ -	$ -	$ -

Trenton School District
Note to Required Supplementary Information
Budget to GAAP Reconciliation
Year ended June 30, 2010

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

		General Fund	Special Revenue Fund
Sources/inflows of resources			
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	**[C-1, C-2]**	$ 264,312,502	$ 41,976,861
Difference - budget to GAAP:			
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.			(37,499)
The last State aid payments are recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the State recognizes the related expense (GASB 33).		(20,071,309)	(2,659,186)
The prior year's last State aid payment is recognized for GAAP statements, not recognized for budgetary purposes.		17,689,893	2,757,491
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	**[B-2]**	$ 261,931,086	$ 42,037,667
Uses/outflows of resources			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	**[C-1, C-2]**	$ 262,104,666	$ 41,976,861
Differences - budget to GAAP:			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.			(37,499)
Transfers to other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes			(3,368,647)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	**[B-2]**	$ 262,104,666	$ 38,570,715

Other Supplementary Information

Other supplementary information includes the combining and individual fund statements and schedules that present more detailed information for the individual funds in a format that segregates information by fund type.

School Level Schedules

Trenton School District
General Fund
(Budgetary Basis)

Combining Balance Sheet

June 30, 2010

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Assets			
Cash and cash equivalents	$ 6,680,809	$ 711,008	$ 7,391,817
Interfunds receivable	1,930,620		1,930,620
Intergovernmental accounts receivable – Federal	69,520		69,520
Intergovernmental accounts receivable – State	21,095,213		21,095,213
Other accounts receivable	360,903		360,903
Restricted assets:			
Cash held by fiscal agents	139,492		139,492
Total assets	$ 30,276,557	$ 711,008	$ 30,987,565
Liabilities and fund balances			
Liabilities:			
Accounts payable	$ 2,931,881	$ 711,008	$ 3,642,889
Accrued salaries and wages	150,000		150,000
Accrued liabilities	675,000		675,000
Deferred revenue	22,075		22,075
Accrued liability for insurance claims	283,007		283,007
Loans payable	22,730,495		22,730,495
Total liabilities	26,792,458	711,008	27,503,466
Fund balances:			
Reserved for:			
Encumbrances	65,260		65,260
Unreserved:			
Undesignated	3,418,839		3,418,839
Total fund balances	3,484,099	-	3,484,099
Total liabilities and fund balances	$ 30,276,557	$ 711,008	$ 30,987,565

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

District-wide

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 81,430,834	95.95%	$ 78,780,243	$ 2,650,591
Restricted Federal Resources:				
Title I, Part A of ESEA	3,434,062	4.05%	3,368,647	65,415
Restricted Federal Resources Total	3,434,062	4.05%	3,368,647	65,415
Total	$ 84,864,896	100.00%	$ 82,148,890	$ 2,716,006

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Cadwalader

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 2,689,296	96.91%	$ 2,624,023	$ 65,273
Restricted Federal Resources:				
Title I, Part A of ESEA	85,609	3.09	83,531	2,078
Restricted Federal Resources Total	85,609	3.09	83,531	2,078
Total	$ 2,774,905	100.00%	$ 2,707,554	$ 67,351

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Columbus

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 3,121,876	97.54%	$ 3,086,599	$ 35,277
Restricted Federal Resources:				
Title I, Part A of ESEA	78,582	2.46	77,694	888
Restricted Federal Resources Total	78,582	2.46	77,694	888
Total	$ 3,200,458	100.00%	$ 3,164,293	$ 36,165

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Dunn

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,691,167	94.96%	$ 4,568,514	$ 122,653
Restricted Federal Resources:				
Title I, Part A of ESEA	248,771	5.04	242,267	6,504
Restricted Federal Resources Total	248,771	5.04	242,267	6,504
Total	$ 4,939,938	100.00%	$ 4,810,781	$ 129,157

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Franklin

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,214,129	96.19%	$ 4,163,066	$ 51,063
Restricted Federal Resources:				
Title I, Part A of ESEA	166,865	3.81	164,843	2,022
Restricted Federal Resources Total	166,865	3.81	164,843	2,022
Total	$ 4,380,994	100.00%	$ 4,327,909	$ 53,085

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Grant

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,911,403	95.29%	$ 4,735,085	$ 176,318
Restricted Federal Resources:				
Title I, Part A of ESEA	242,963	4.71	234,241	8,722
Restricted Federal Resources Total	242,963	4.71	234,241	8,722
Total	$ 5,154,366	100.00%	$ 4,969,326	$ 185,040

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Gregory

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,433,840	95.56%	$ 4,319,693	$ 114,147
Restricted Federal Resources:				
Title I, Part A of ESEA	205,858	4.44	200,558	5,300
Restricted Federal Resources Total	205,858	4.44	200,558	5,300
Total	$ 4,639,698	100.00%	$ 4,520,251	$ 119,447

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Harrison

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 2,072,648	97.03%	$ 2,043,534	$ 29,114
Restricted Federal Resources:				
Title I, Part A of ESEA	63,401	2.97	62,510	891
Restricted Federal Resources Total	63,401	2.97	62,510	891
Total	$ 2,136,049	100.00%	$ 2,106,044	$ 30,005

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Hedgepeth-Williams

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 7,193,007	95.81%	$ 7,093,631	$ 99,376
Restricted Federal Resources:				
Title I, Part A of ESEA	314,462	4.19	310,118	4,344
Restricted Federal Resources Total	314,462	4.19	310,118	4,344
Total	$ 7,507,469	100.00%	$ 7,403,749	$ 103,720

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Hill

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 5,782,425	95.79%	$ 5,700,126	$ 82,299
Restricted Federal Resources:				
Title I, Part A of ESEA	254,358	4.21	250,738	3,620
Restricted Federal Resources Total	254,358	4.21	250,738	3,620
Total	$ 6,036,783	100.00%	$ 5,950,864	$ 85,919

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Jefferson

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 2,556,479	97.30%	$ 2,525,695	$ 30,784
Restricted Federal Resources:				
Title I, Part A of ESEA	70,826	2.70	69,973	853
Restricted Federal Resources Total	70,826	2.70	69,973	853
Total	$ 2,627,305	100.00%	$ 2,595,668	$ 31,637

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Kilmer

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,988,775	96.38%	$ 4,852,525	$ 136,250
Restricted Federal Resources:				
Title I, Part A of ESEA	187,578	3.62	182,455	5,123
Restricted Federal Resources Total	187,578	3.62	182,455	5,123
Total	$ 5,176,353	100.00%	$ 5,034,980	$ 141,373

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Monument

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 3,884,843	96.00%	$ 3,716,900	$ 167,943
Restricted Federal Resources:				
Title I, Part A of ESEA	161,998	4.00	154,995	7,003
Restricted Federal Resources Total	161,998	4.00	154,995	7,003
Total	$ 4,046,841	100.00%	$ 3,871,895	$ 174,946

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Mott

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,610,380	96.10%	$ 4,557,319	$ 53,061
Restricted Federal Resources:				
Title I, Part A of ESEA	187,015	3.90	184,863	2,152
Restricted Federal Resources Total	187,015	3.90	184,863	2,152
Total	$ 4,797,395	100.00%	$ 4,742,182	$ 55,213

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Parker

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,676,279	95.56%	$ 4,613,252	$ 63,027
Restricted Federal Resources:				
Title I, Part A of ESEA	217,494	4.44	214,563	2,931
Restricted Federal Resources Total	217,494	4.44	214,563	2,931
Total	$ 4,893,773	100.00%	$ 4,827,815	$ 65,958

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Rivera

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 5,451,713	96.24%	$ 5,405,681	$ 46,032
Restricted Federal Resources:				
Title I, Part A of ESEA	212,770	3.76	210,973	1,797
Restricted Federal Resources Total	212,770	3.76	210,973	1,797
Total	$ 5,664,483	100.00%	$ 5,616,654	$ 47,829

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Robbins

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 4,174,395	92.65%	$ 4,123,202	$ 51,193
Restricted Federal Resources:				
Title I, Part A of ESEA	331,032	7.35	326,972	4,060
Restricted Federal Resources Total	331,032	7.35	326,972	4,060
Total	$ 4,505,427	100.00%	$ 4,450,174	$ 55,253

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Stokes

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 3,087,170	96.31%	$ 3,000,836	$ 86,334
Restricted Federal Resources:				
Title I, Part A of ESEA	118,220	3.69	114,914	3,306
Restricted Federal Resources Total	118,220	3.69	114,914	3,306
Total	$ 3,205,390	100.00%	$ 3,115,750	$ 89,640

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Washington

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 3,330,459	95.93%	$ 3,279,892	$ 50,567
Restricted Federal Resources:				
Title I, Part A of ESEA	141,156	4.07	139,013	2,143
Restricted Federal Resources Total	141,156	4.07	139,013	2,143
Total	$ 3,471,615	100.00%	$ 3,418,905	$ 52,710

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Wilson

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 3,968,352	96.47%	$ 3,922,470	$ 45,882
Restricted Federal Resources:				
Title I, Part A of ESEA	145,104	3.53	143,426	1,678
Restricted Federal Resources Total	145,104	3.53	143,426	1,678
Total	$ 4,113,456	100.00%	$ 4,065,896	$ 47,560

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Trenton Central High School

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 1,172,328	100.00%	$ 267,076	$ 905,252
Total	$ 1,172,328	100.00%	$ 267,076	$ 905,252

Trenton School District
Blended Resource Fund

Schedule of Expenditures Allocated by Resource Type - Actual

Year ended June 30, 2010

Daylight-Twilight High School

Resources	Resource Amount	Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund contribution	$ 419,870	100.00%	$ 181,124	$ 238,746
Total	$ 419,870	100.00%	$ 181,124	$ 238,746

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

District-wide

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 3,024,666	$ 499,626	$ 3,524,292	$ 3,488,973	$ 35,319
Grades 1- 5	20,428,736	(215,034)	20,213,702	20,091,683	122,019
Grades 6-8	7,850,886	(2,470,300)	5,380,586	5,323,599	56,987
Grades 9-12	13,256,812	(12,788,811)	468,001	135,909	332,092
Undistributed Instruction:					
Other Salaries of Instruction	1,938,408	85,152	2,023,560	1,969,914	53,646
Purchased Professional & Educational Services	150,000	(2,190)	147,810	147,610	200
Purchased Technical Services	971,211	(87,215)	883,996	802,102	81,894
Other Purchased Services	571,399	(188,801)	382,598	288,212	94,386
General Supplies	2,910,397	(774,081)	2,136,316	2,030,361	105,955
Textbooks	2,051,600	(1,213,364)	838,236	826,683	11,553
Other Objects	58,560	90,891	149,451	61,383	88,068
Total Regular Programs	53,212,675	(17,064,127)	36,148,548	35,166,429	982,119
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	258,158	60,036	318,194	315,234	2,960
Other Salaries of Instruction	36,529	(1,313)	35,216	34,715	501
Total Cognitive - Mild	294,687	58,723	353,410	349,949	3,461
Learning and/or Language Disabilities:					
Salaries of Teachers	1,457,648	(375,359)	1,082,289	1,018,335	63,954
Other Salaries of Instruction	762,848	3,874	766,722	706,908	59,814
Total Learning and/or Language Disabilities	2,220,496	(371,485)	1,849,011	1,725,243	123,768
Behavioral Disabilities:					
Salaries of Teachers	76,861	24,000	100,861	97,328	3,533
Other Salaries of Instruction	30,087	9,000	39,087	37,867	1,220
Total Behavioral Disabilities	106,948	33,000	139,948	135,195	4,753
Multiple Disabilities:					
Salaries of Teachers	833,520	(32,410)	801,110	788,152	12,958
Other Salaries of Instruction	395,661	149,424	545,085	536,140	8,945
Total Multiple Disabilities	1,229,181	117,014	1,346,195	1,324,292	21,903
Resource Room/Resource Center:					
Salaries of Teachers	5,029,074	(1,129,523)	3,899,551	3,725,352	174,199
Other Salaries of Instruction	35,000	5,367	40,367	39,787	580
Total Resource Room/Resource Center	5,064,074	(1,124,156)	3,939,918	3,765,139	174,779
Autism:					
Salaries of Teachers	77,019	3,818	80,837	80,311	526
Other Salaries of Instruction	59,487	94,500	153,987	148,022	5,965
Total Autism	136,506	98,318	234,824	228,333	6,491
Total Special Education	9,051,892	(1,188,586)	7,863,306	7,528,151	335,155

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

District-wide

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Vocational Programs:					
Salaries of Teachers	$ 2,589,121	$ (376,065)	$ 2,213,056	$ 2,122,586	$ 90,470
Total Vocational Programs	2,589,121	(376,065)	2,213,056	2,122,586	90,470
ESL:					
Salaries of Teachers	2,404,405	(538,270)	1,866,135	1,820,138	45,997
Total ESL	2,404,405	(538,270)	1,866,135	1,820,138	45,997
School Sponsored Athletics:					
Salaries	290,212	(254,757)	35,455	24,612	10,843
Supplies and Materials	200,000	(131,123)	68,877	6,457	62,420
Total School Sponsored Athletics	490,212	(385,880)	104,332	31,069	73,263
Before/after school programs:					
Purchased Professional & Technical Services	440,496		440,496	440,495	1
Total before/after school programs	440,496		440,496	440,495	1
Total Instruction	68,188,801	(19,552,928)	48,635,873	47,108,868	1,527,005
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	55,000	(53,923)	1,077		1,077
Salaries of Family Liaisons/Comm Parent Inv. Spe	525,446	(28,241)	497,205	470,821	26,384
Purchased Professional and Technical Services	700,000	(23,450)	676,550	676,550	
Total Attendance and Social Work Services	1,280,446	(105,614)	1,174,832	1,147,371	27,461
Health Services:					
Salaries	2,298,427	(516,829)	1,781,598	1,727,674	53,924
Supplies and Materials	33,000	(7,943)	25,057	6,869	18,188
Total Health Services	2,331,427	(524,772)	1,806,655	1,734,543	72,112
Guidance:					
Salaries of Other Professional Staff	2,755,993	(719,539)	2,036,454	1,891,363	145,091
Other Salaries	429,161	(422,920)	6,241		6,241
Total Guidance	3,185,154	(1,142,459)	2,042,695	1,891,363	151,332
Improvement of Instructional Services:					
Salaries of Other Professional Staff	860,695	(860,694)	1		1
Salaries of Facilitators, Math & Literacy Coaches	1,836,862	(556,742)	1,280,120	1,200,848	79,272
Total Improvement of Instructional Services	2,697,557	(1,417,436)	1,280,121	1,200,848	79,273
Educational Media/Library Services:					
Salaries	2,188,506	(593,835)	1,594,671	1,553,437	41,234
Supplies and Materials	256,450	(58,429)	198,021	183,650	14,371
Total Educational Media/Library Services	2,444,956	(652,264)	1,792,692	1,737,087	55,605

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

District-wide

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 5,685,551	$ (1,753,166)	$ 3,932,385	$ 3,931,646	$ 739
Salaries of Secretarial and Clerical Assistants	1,873,706	(67,507)	1,806,199	1,798,049	8,150
Other Purchased Services	13,500	24,041	37,541	32,246	5,295
Supplies and Materials	102,580	(20,425)	82,155	59,132	23,023
Other Objects	2,250	2,393	4,643	3,143	1,500
Total Support Services – School Administration	7,677,587	(1,814,664)	5,862,923	5,824,216	38,707
Security:					
Salaries	2,377,526	(850,560)	1,526,966	1,507,338	19,628
Total Security	2,377,526	(850,560)	1,526,966	1,507,338	19,628
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	46,010	4,383	50,393	17,603	32,790
Total Student Transportation Services	46,010	4,383	50,393	17,603	32,790
Unallocated Benefits:					
Health Benefits	27,708,223	(7,509,124)	20,199,099	19,492,870	706,229
Tuition Reimbursement	458,498	34,149	492,647	486,783	5,864
Total Unallocated Benefits	28,166,721	(7,474,975)	20,691,746	19,979,653	712,093
Total Undistributed Expenditures	50,207,384	(13,978,361)	36,229,023	35,040,022	1,189,001
Total Expenditures - Current	118,396,185	(33,531,289)	84,864,896	82,148,890	2,716,006
Total Expenditures - School Based	118,396,185	(33,531,289)	84,864,896	82,148,890	2,716,006
Other Financing Sources:					
Transfers In	118,396,185	(33,531,289)	84,864,896	82,148,890	2,716,006
Total Other Financing Sources	118,396,185	(33,531,289)	84,864,896	82,148,890	2,716,006
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Cadwalader

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 167,918	$ (5,500)	$ 162,418	$ 158,292	$ 4,126
Grades 1- 5	987,150	(51,136)	936,014	923,661	12,353
Undistributed Instruction:					
Other Salaries of Instruction	96,055	(9,000)	87,055	74,792	12,263
Purchased Technical Services	26,744	3,834	30,578	27,028	3,550
Other Purchased Services	9,044		9,044	5,748	3,296
General Supplies	47,314	4,300	51,614	48,535	3,079
Textbooks	43,200	(13,124)	30,076	28,784	1,292
Other Objects	1,160	6,128	7,288	766	6,522
Total Regular Programs	1,378,585	(64,498)	1,314,087	1,267,606	46,481
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	192,437	(71,614)	120,823	111,979	8,844
Total Resource Room/Resource Center	192,437	(71,614)	120,823	111,979	8,844
Total Special Education	192,437	(71,614)	120,823	111,979	8,844
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	1,594,206	(136,112)	1,458,094	1,402,769	55,325
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,932	7,788	30,720	30,304	416
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	57,932	7,788	65,720	65,304	416
Health Services:					
Salaries	62,109	1,184	63,293	62,151	1,142
Supplies and Materials	1,500		1,500	275	1,225
Total Health Services	63,609	1,184	64,793	62,426	2,367
Guidance:					
Salaries of Other Professional Staff	62,109	22,257	84,366	83,771	595
Total Guidance	62,109	22,257	84,366	83,771	595
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	73,228	6,052	79,280	78,561	719
Total Improvement of Instructional Services	73,228	6,052	79,280	78,561	719
Educational Media/Library Services:					
Salaries	108,320	(13,000)	95,320	91,968	3,352
Supplies and Materials	5,400		5,400	2,964	2,436
Total Educational Media/Library Services	113,720	(13,000)	100,720	94,932	5,788

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Cadwalader

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 120,983	$ 2,748	$ 123,731	$ 123,731	
Salaries of Secretarial and Clerical Assistants	54,392	32,000	86,392	86,375	$ 17
Other Purchased Services	750	990	1,740	1,740	
Supplies and Materials	2,160		2,160	1,505	655
Total Support Services – School Administration	178,285	35,738	214,023	213,351	672
Security:					
Salaries	44,013	707	44,720	44,693	27
Total Security	44,013	707	44,720	44,693	27
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,000		1,000		1,000
Total Student Transportation Services	1,000		1,000		1,000
Unallocated Benefits:					
Health Benefits	686,689	(37,000)	649,689	649,247	442
Tuition Reimbursement	12,500		12,500	12,500	
Total Unallocated Benefits	699,189	(37,000)	662,189	661,747	442
Total Undistributed Expenditures	1,293,085	23,726	1,316,811	1,304,785	12,026
Total Expenditures - Current	2,887,291	(112,386)	2,774,905	2,707,554	67,351
Total Expenditures - School Based	2,887,291	(112,386)	2,774,905	2,707,554	67,351
Other Financing Sources:					
Transfers In	2,887,291	(112,386)	2,774,905	2,707,554	67,351
Total Other Financing Sources	2,887,291	(112,386)	2,774,905	2,707,554	67,351
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Columbus

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 51,451		$ 51,451	$ 49,950	$ 1,501
Grades 1- 5	730,965	$ (27,995)	702,970	697,268	5,702
Grades 6-8	366,017	(1,000)	365,017	358,534	6,483
Undistributed Instruction:					
Other Salaries of Instruction	35,000	7,080	42,080	41,467	613
Purchased Technical Services	28,952	(280)	28,672	26,072	2,600
Other Purchased Services	12,700		12,700	10,200	2,500
General Supplies	50,115	(5,000)	45,115	44,205	910
Textbooks	45,600	(22,833)	22,767	22,184	583
Other Objects	1,080	4,272	5,352	1,097	4,255
Total Regular Programs	1,321,880	(45,756)	1,276,124	1,250,977	25,147
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	305,649	135,360	441,009	438,378	2,631
Total Resource Room/Resource Center	305,649	135,360	441,009	438,378	2,631
Total Special Education	305,649	135,360	441,009	438,378	2,631
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	1,650,713	89,604	1,740,317	1,712,539	27,778
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,932	7,000	29,932	27,616	2,316
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	57,932	7,000	64,932	62,616	2,316
Health Services:					
Salaries	82,342	(2,353)	79,989	79,481	508
Supplies and Materials	1,500	(1,000)	500	427	73
Total Health Services	83,842	(3,353)	80,489	79,908	581
Guidance:					
Salaries of Other Professional Staff	82,710	3,654	86,364	84,771	1,593
Total Guidance	82,710	3,654	86,364	84,771	1,593
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	99,681	(59,228)	40,453	40,453	
Total Improvement of Instructional Services	99,681	(59,228)	40,453	40,453	
Educational Media/Library Services:					
Salaries	109,306	(9,012)	100,294	99,515	779
Supplies and Materials	5,700	31	5,731	5,729	2
Total Educational Media/Library Services	115,006	(8,981)	106,025	105,244	781

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Columbus

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 189,560	$ 9,492	$ 199,052	$ 199,051	$ 1
Salaries of Secretarial and Clerical Assistants	53,352	10,884	64,236	64,204	32
Other Purchased Services	750	1,378	2,128	2,128	
Supplies and Materials	2,280		2,280	2,234	46
Total Support Services – School Administration	245,942	21,754	267,696	267,617	79
Security:					
Salaries	83,655	(13,659)	69,996	69,996	
Total Security	83,655	(13,659)	69,996	69,996	
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,200		1,200		1,200
Total Student Transportation Services	1,200		1,200		1,200
Unallocated Benefits:					
Health Benefits	754,486	(25,000)	729,486	727,649	1,837
Tuition Reimbursement	13,500		13,500	13,500	
Total Unallocated Benefits	767,986	(25,000)	742,986	741,149	1,837
Total Undistributed Expenditures	1,537,954	(77,813)	1,460,141	1,451,754	8,387
Total Expenditures - Current	3,188,667	11,791	3,200,458	3,164,293	36,165
Total Expenditures - School Based	3,188,667	11,791	3,200,458	3,164,293	36,165
Other Financing Sources:					
Transfers In	3,188,667	11,791	3,200,458	3,164,293	36,165
Total Other Financing Sources	3,188,667	11,791	3,200,458	3,164,293	36,165
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Dunn

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	$ 2,799,153	$ (2,202,438)	$ 596,715	$ 596,579	$ 136
Undistributed Instruction:					
Purchased Technical Services	40,740	(811)	39,929	37,904	2,025
Other Purchased Services	27,925		27,925	25,410	2,515
General Supplies	200,923		200,923	197,060	3,863
Textbooks	125,000	(47,000)	78,000	77,249	751
Other Objects	4,000	2,000	6,000	3,929	2,071
Total Regular Programs	3,197,741	(2,248,249)	949,492	938,131	11,361
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	255,321	62,000	317,321	313,770	3,551
Other Salaries of Instruction	150,474	30,000	180,474	177,553	2,921
Total Learning and/or Language Disabilities	405,795	92,000	497,795	491,323	6,472
Resource Room/Resource Center:					
Salaries of Teachers	191,903	(45,000)	146,903	132,812	14,091
Total Resource Room/Resource Center	191,903	(45,000)	146,903	132,812	14,091
Total Special Education	597,698	47,000	644,698	624,135	20,563
Vocational Programs:					
Salaries of Teachers	260,000	(25,000)	235,000	163,462	71,538
Total Vocational Programs	260,000	(25,000)	235,000	163,462	71,538
ESL:					
Salaries of Teachers	196,573	(1,000)	195,573	192,222	3,351
Total ESL	196,573	(1,000)	195,573	192,222	3,351
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	4,275,196	(2,227,249)	2,047,947	1,941,134	106,813
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	29,500	(2,500)	27,000	26,089	911
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	64,500	(2,500)	62,000	61,089	911
Health Services:					
Salaries	219,350		219,350	210,745	8,605
Supplies and Materials	1,500		1,500		1,500
Total Health Services	220,850		220,850	210,745	10,105
Guidance:					
Salaries of Other Professional Staff	168,244	(25,000)	143,244	137,161	6,083
Total Guidance	168,244	(25,000)	143,244	137,161	6,083

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Dunn

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Educational Media/Library Services:					
Salaries	$ 69,296	$ (10,000)	$ 59,296	$ 57,960	$ 1,336
Supplies and Materials	15,625		15,625	15,557	68
Total Educational Media/Library Services	84,921	(10,000)	74,921	73,517	1,404
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	341,767	26,677	368,444	368,444	
Salaries of Secretarial and Clerical Assistants	76,034	6,000	82,034	81,589	445
Other Purchased Services	750	2,559	3,309	3,309	
Supplies and Materials	6,250		6,250	4,659	1,591
Total Support Services – School Administration	424,801	35,236	460,037	458,001	2,036
Security:					
Salaries	142,881	26,000	168,881	168,881	
Total Security	142,881	26,000	168,881	168,881	
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	3,000	2,000	5,000	3,195	1,805
Total Student Transportation Services	3,000	2,000	5,000	3,195	1,805
Unallocated Benefits:					
Health Benefits	1,702,407		1,702,407	1,702,407	
Tuition Reimbursement	36,500	18,151	54,651	54,651	
Total Unallocated Benefits	1,738,907	18,151	1,757,058	1,757,058	
Total Undistributed Expenditures	2,848,104	43,887	2,891,991	2,869,647	22,344
Total Expenditures - Current	7,123,300	(2,183,362)	4,939,938	4,810,781	129,157
Total Expenditures - School Based	7,123,300	(2,183,362)	4,939,938	4,810,781	129,157
Other Financing Sources:					
Transfers In	7,123,300	(2,183,362)	4,939,938	4,810,781	129,157
Total Other Financing Sources	7,123,300	(2,183,362)	4,939,938	4,810,781	129,157
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Franklin

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 249,022	$ (8,500)	$ 240,522	$ 240,333	$ 189
Grades 1- 5	1,435,739	(77,000)	1,358,739	1,354,187	4,552
Undistributed Instruction:					
Other Salaries of Instruction	125,295	49,000	174,295	169,812	4,483
Purchased Technical Services	51,710	11,235	62,945	56,895	6,050
Other Purchased Services	14,302		14,302	11,802	2,500
General Supplies	111,522	(15,000)	96,522	88,657	7,865
Textbooks	87,000	(63,000)	24,000	23,703	297
Other Objects	2,350		2,350	2,255	95
Total Regular Programs	2,076,940	(103,265)	1,973,675	1,947,644	26,031
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	87,529	(86,600)	929		929
Other Salaries of Instruction	35,928	9,500	45,428	43,934	1,494
Total Learning and/or Language Disabilities	123,457	(77,100)	46,357	43,934	2,423
Behavioral Disabilities:					
Salaries of Teachers	76,861	24,000	100,861	97,328	3,533
Other Salaries of Instruction	30,087	9,000	39,087	37,867	1,220
Total Behavioral Disabilities	106,948	33,000	139,948	135,195	4,753
Resource Room/Resource Center:					
Salaries of Teachers	251,048	6,000	257,048	254,932	2,116
Total Resource Room/Resource Center	251,048	6,000	257,048	254,932	2,116
Total Special Education	481,453	(38,100)	443,353	434,061	9,292
ESL:					
Salaries of Teachers	55,000	8,500	63,500	62,112	1,388
Total ESL	55,000	8,500	63,500	62,112	1,388
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	2,636,577	(132,865)	2,503,712	2,467,001	36,711
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	29,203	(2,200)	27,003	26,089	914
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	64,203	(2,200)	62,003	61,089	914
Health Services:					
Salaries	84,631		84,631	81,661	2,970
Supplies and Materials	1,500		1,500		1,500
Total Health Services	86,131		86,131	81,661	4,470
Guidance:					
Salaries of Other Professional Staff	72,241	5,000	77,241	74,801	2,440
Total Guidance	72,241	5,000	77,241	74,801	2,440

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Franklin

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	$ 68,357	$ 17,000	$ 85,357	$ 83,771	$ 1,586
Total Improvement of Instructional Services	68,357	17,000	85,357	83,771	1,586
Educational Media/Library Services:					
Salaries	110,566	(13,000)	97,566	94,108	3,458
Supplies and Materials	10,875		10,875	9,422	1,453
Total Educational Media/Library Services	121,441	(13,000)	108,441	103,530	4,911
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	258,212	(73,559)	184,653	184,652	1
Salaries of Secretarial and Clerical Assistants	81,858	21,000	102,858	102,815	43
Other Purchased Services	750	1,765	2,515	2,515	
Supplies and Materials	4,350		4,350	2,346	2,004
Total Support Services – School Administration	345,170	(50,794)	294,376	292,328	2,048
Security:					
Salaries	119,688	(41,500)	78,188	78,183	5
Total Security	119,688	(41,500)	78,188	78,183	5
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000		2,000	2,000	
Total Student Transportation Services	2,000		2,000	2,000	
Unallocated Benefits:					
Health Benefits	1,056,331		1,056,331	1,056,331	
Tuition Reimbursement	17,000	10,214	27,214	27,214	
Total Unallocated Benefits	1,073,331	10,214	1,083,545	1,083,545	
Total Undistributed Expenditures	1,952,562	(75,280)	1,877,282	1,860,908	16,374
Total Expenditures - Current	4,589,139	(208,145)	4,380,994	4,327,909	53,085
Total Expenditures - School Based	4,589,139	(208,145)	4,380,994	4,327,909	53,085
Other Financing Sources:					
Transfers In	4,589,139	(208,145)	4,380,994	4,327,909	53,085
Total Other Financing Sources	4,589,139	(208,145)	4,380,994	4,327,909	53,085
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Grant

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 68,464	$ 84,111	$ 152,575	$ 151,541	$ 1,034
Grades 1- 5	766,530	(2,462)	764,068	759,011	5,057
Grades 6-8	441,832	(90,600)	351,232	347,628	3,604
Undistributed Instruction:					
Other Salaries of Instruction	70,000	1,533	71,533	70,508	1,025
Purchased Technical Services	40,400	14,337	54,737	52,137	2,600
Other Purchased Services	15,398		15,398	9,729	5,669
General Supplies	165,296	(6,000)	159,296	158,518	778
Textbooks	108,000	(14,000)	94,000	93,444	556
Other Objects	3,400	1,000	4,400	3,420	980
Total Regular Programs	1,679,320	(12,081)	1,667,239	1,645,936	21,303
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	227,930	(58,000)	169,930	167,242	2,688
Other Salaries of Instruction	155,169	(15,000)	140,169	104,586	35,583
Total Learning and/or Language Disabilities	383,099	(73,000)	310,099	271,828	38,271
Resource Room/Resource Center:					
Salaries of Teachers	212,930	(21,000)	191,930	138,966	52,964
Total Resource Room/Resource Center	212,930	(21,000)	191,930	138,966	52,964
Total Special Education	596,029	(94,000)	502,029	410,794	91,235
Vocational Programs:					
Salaries of Teachers	568,021	(61,461)	506,560	502,102	4,458
Total Vocational Programs	568,021	(61,461)	506,560	502,102	4,458
ESL:					
Salaries of Teachers	395,850	(74,091)	321,759	318,732	3,027
Total ESL	395,850	(74,091)	321,759	318,732	3,027
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	3,262,404	(241,633)	3,020,771	2,900,748	120,023
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,350		37,350	33,018	4,332
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	72,350		72,350	68,018	4,332
Health Services:					
Salaries	81,639		81,639	78,811	2,828
Supplies and Materials	1,500		1,500	985	515
Total Health Services	83,139		83,139	79,796	3,343
Guidance:					
Salaries of Other Professional Staff	174,942	(50,000)	124,942	117,197	7,745
Total Guidance	174,942	(50,000)	124,942	117,197	7,745

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Grant

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	$ 129,383	$ (40,089)	$ 89,294	$ 47,517	$ 41,777
Total Improvement of Instructional Services	129,383	(40,089)	89,294	47,517	41,777
Educational Media/Library Services:					
Salaries	108,256	(13,000)	95,256	91,908	3,348
Supplies and Materials	13,500		13,500	13,026	474
Total Educational Media/Library Services	121,756	(13,000)	108,756	104,934	3,822
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	230,059	5,069	235,128	235,128	
Salaries of Secretarial and Clerical Assistants	82,482	8,500	90,982	90,868	114
Other Purchased Services	750	1,765	2,515	2,515	
Supplies and Materials	5,400		5,400	4,963	437
Total Support Services – School Administration	318,691	15,334	334,025	333,474	551
Security:					
Salaries	78,342	(49,000)	29,342	26,720	2,622
Total Security	78,342	(49,000)	29,342	26,720	2,622
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000		2,000	1,175	825
Total Student Transportation Services	2,000		2,000	1,175	825
Unallocated Benefits:					
Health Benefits	1,274,747		1,274,747	1,274,747	
Tuition Reimbursement	5,000	10,000	15,000	15,000	
Total Unallocated Benefits	1,279,747	10,000	1,289,747	1,289,747	
Total Undistributed Expenditures	2,260,350	(126,755)	2,133,595	2,068,578	65,017
Total Expenditures - Current	5,522,754	(368,388)	5,154,366	4,969,326	185,040
Total Expenditures - School Based	5,522,754	(368,388)	5,154,366	4,969,326	185,040
Other Financing Sources:					
Transfers In	5,522,754	(368,388)	5,154,366	4,969,326	185,040
Total Other Financing Sources	5,522,754	(368,388)	5,154,366	4,969,326	185,040
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Gregory

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 218,687	$ (54,000)	$ 164,687	$ 161,842	$ 2,845
Grades 1- 5	1,404,969	(57,000)	1,347,969	1,337,196	10,773
Grades 6-8	371,434	(14,000)	357,434	356,532	902
Undistributed Instruction:					
Other Salaries of Instruction	140,000	(37,000)	103,000	102,618	382
Purchased Technical Services	36,932	(8,961)	27,971	24,528	3,443
Other Purchased Services	13,075		13,075	10,646	2,429
General Supplies	127,664	(40,000)	87,664	87,524	140
Textbooks	87,600	(55,000)	32,600	31,681	919
Other Objects	2,380	3,000	5,380	2,178	3,202
Total Regular Programs	2,402,741	(262,961)	2,139,780	2,114,745	25,035
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	83,214		83,214	36,883	46,331
Other Salaries of Instruction	33,719	3,000	36,719	34,603	2,116
Total Learning and/or Language Disabilities	116,933	3,000	119,933	71,486	48,447
Multiple Disabilities:					
Salaries of Teachers	83,371		83,371	80,461	2,910
Other Salaries of Instruction	33,719	40,000	73,719	71,582	2,137
Total Multiple Disabilities	117,090	40,000	157,090	152,043	5,047
Resource Room/Resource Center:					
Salaries of Teachers	90,007		90,007	86,781	3,226
Total Resource Room/Resource Center	90,007		90,007	86,781	3,226
Total Special Education	324,030	43,000	367,030	310,310	56,720
ESL:					
Salaries of Teachers	27,500	17,000	44,500	43,391	1,109
Total ESL	27,500	17,000	44,500	43,391	1,109
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	2,777,455	(202,961)	2,574,494	2,491,630	82,864
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	23,716		23,716	21,452	2,264
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	58,716		58,716	56,452	2,264
Health Services:					
Salaries	83,214		83,214	68,920	14,294
Supplies and Materials	1,500		1,500		1,500
Total Health Services	84,714		84,714	68,920	15,794
Guidance:					
Salaries of Other Professional Staff	87,120		87,120	84,031	3,089
Total Guidance	87,120		87,120	84,031	3,089

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Gregory

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	$ 157,439	$ (45,000)	$ 112,439	$ 105,222	$ 7,217
Total Improvement of Instructional Services	157,439	(45,000)	112,439	105,222	7,217
Educational Media/Library Services:					
Salaries	109,108	(13,000)	96,108	93,480	2,628
Supplies and Materials	10,950		10,950	9,450	1,500
Total Educational Media/Library Services	120,058	(13,000)	107,058	102,930	4,128
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	232,798	13,000	245,798	245,757	41
Salaries of Secretarial and Clerical Assistants	103,085	13,000	116,085	115,209	876
Other Purchased Services	750	1,765	2,515	2,515	
Supplies and Materials	4,380		4,380	2,387	1,993
Total Support Services – School Administration	341,013	27,765	368,778	365,868	2,910
Security:					
Salaries	71,542	6,000	77,542	76,981	561
Total Security	71,542	6,000	77,542	76,981	561
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000		2,000	2,000	
Total Student Transportation Services	2,000		2,000	2,000	
Unallocated Benefits:					
Health Benefits	1,162,128	(26,000)	1,136,128	1,135,508	620
Tuition Reimbursement	20,000	10,709	30,709	30,709	
Total Unallocated Benefits	1,182,128	(15,291)	1,166,837	1,166,217	620
Total Undistributed Expenditures	2,104,730	(39,526)	2,065,204	2,028,621	36,583
Total Expenditures - Current	4,882,185	(242,487)	4,639,698	4,520,251	119,447
Total Expenditures - School Based	4,882,185	(242,487)	4,639,698	4,520,251	119,447
Other Financing Sources:					
Transfers In	4,882,185	(242,487)	4,639,698	4,520,251	119,447
Total Other Financing Sources	4,882,185	(242,487)	4,639,698	4,520,251	119,447
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Harrison

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 182,222	$ (18,295)	$ 163,927	$ 162,832	$ 1,095
Grades 1- 5	563,185	83,765	646,950	641,539	5,411
Undistributed Instruction:					
Other Salaries of Instruction	70,000	10,038	80,038	78,884	1,154
Purchased Technical Services	18,464	11,078	29,542	26,941	2,601
Other Purchased Services	16,449		16,449	13,341	3,108
General Supplies	37,974		37,974	36,154	1,820
Textbooks	34,200	(11,097)	23,103	22,448	655
Other Objects	1,000	955	1,955	1,151	804
Total Regular Programs	923,494	76,444	999,938	983,290	16,648
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	54,759	3,000	57,759	57,497	262
Total Resource Room/Resource Center	54,759	3,000	57,759	57,497	262
Total Special Education	54,759	3,000	57,759	57,497	262
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	1,001,437	79,444	1,080,881	1,063,971	16,910
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	35,302	(8,835)	26,467	26,089	378
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	70,302	(8,835)	61,467	61,089	378
Health Services:					
Salaries	81,639	(2,000)	79,639	78,811	828
Supplies and Materials	1,500		1,500	552	948
Total Health Services	83,139	(2,000)	81,139	79,363	1,776
Guidance:					
Salaries of Other Professional Staff	91,582	(2,000)	89,582	88,281	1,301
Total Guidance	91,582	(2,000)	89,582	88,281	1,301
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	73,114	(30,525)	42,589	36,217	6,372
Total Improvement of Instructional Services	73,114	(30,525)	42,589	36,217	6,372
Educational Media/Library Services:					
Salaries	112,270	(15,836)	96,434	95,730	704
Supplies and Materials	4,275		4,275	3,731	544
Total Educational Media/Library Services	116,545	(15,836)	100,709	99,461	1,248

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Harrison

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 118,184	$ 4,591	$ 122,775	$ 122,774	$ 1
Salaries of Secretarial and Clerical Assistants	43,888		43,888	43,532	356
Other Purchased Services	750	990	1,740	1,740	
Supplies and Materials	1,710		1,710	1,199	511
Total Support Services – School Administration	164,532	5,581	170,113	169,245	868
Security:					
Salaries	44,011	(11,999)	32,012	32,012	
Total Security	44,011	(11,999)	32,012	32,012	
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	710		710		710
Total Student Transportation Services	710		710		710
Unallocated Benefits:					
Health Benefits	504,347	(37,000)	467,347	466,905	442
Tuition Reimbursement	7,500	2,000	9,500	9,500	
Total Unallocated Benefits	511,847	(35,000)	476,847	476,405	442
Total Undistributed Expenditures	1,155,782	(100,614)	1,055,168	1,042,073	13,095
Total Expenditures - Current	2,157,219	(21,170)	2,136,049	2,106,044	30,005
Total Expenditures - School Based	2,157,219	(21,170)	2,136,049	2,106,044	30,005
Other Financing Sources:					
Transfers In	2,157,219	(21,170)	2,136,049	2,106,044	30,005
Total Other Financing Sources	2,157,219	(21,170)	2,136,049	2,106,044	30,005
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Hedgepeth-Williams

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 255,707	$ (10,101)	$ 245,606	$ 243,144	$ 2,462
Grades 1- 5	1,755,676	130,853	1,886,529	1,869,394	17,135
Grades 6-8	1,146,923	(23,500)	1,123,423	1,088,147	35,276
Undistributed Instruction:					
Other Salaries of Instruction	190,000	(67,158)	122,842	120,590	2,252
Purchased Technical Services	43,626	46,941	90,567	90,235	332
Other Purchased Services	27,500		27,500	18,309	9,191
General Supplies	237,822	(2,128)	235,694	223,486	12,208
Textbooks	144,800	(84,079)	60,721	60,582	139
Other Objects	4,240	5,478	9,718	6,719	2,999
Total Regular Programs	3,806,294	(3,694)	3,802,600	3,720,606	81,994
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	63,684	19,396	83,080	82,511	569
Other Salaries of Instruction	35,624	41,540	77,164	74,558	2,606
Total Learning and/or Language Disabilities	99,308	60,936	160,244	157,069	3,175
Multiple Disabilities:					
Salaries of Teachers	53,572	(53,572)			
Other Salaries of Instruction	40,838	31,544	72,382	71,505	877
Total Multiple Disabilities	94,410	(22,028)	72,382	71,505	877
Resource Room/Resource Center:					
Salaries of Teachers	365,898	60,772	426,670	423,780	2,890
Total Resource Room/Resource Center	365,898	60,772	426,670	423,780	2,890
Total Special Education	559,616	99,680	659,296	652,354	6,942
ESL:					
Salaries of Teachers	55,000	25,022	80,022	79,500	522
Total ESL	55,000	25,022	80,022	79,500	522
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	4,444,094	121,008	4,565,102	4,475,644	89,458
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,932	3,881	26,813	26,425	388
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	57,932	3,881	61,813	61,425	388
Health Services:					
Salaries	164,853	(4,711)	160,142	159,122	1,020
Supplies and Materials	1,500		1,500	1,091	409
Total Health Services	166,353	(4,711)	161,642	160,213	1,429
Guidance:					
Salaries of Other Professional Staff	260,088	(68,300)	191,788	186,182	5,606
Total Guidance	260,088	(68,300)	191,788	186,182	5,606

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Hedgepeth-Williams

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	$ 145,000	$ (95,153)	$ 49,847	$ 49,352	$ 495
Total Improvement of Instructional Services	145,000	(95,153)	49,847	49,352	495
Educational Media/Library Services:					
Salaries	68,508	(17,534)	50,974	49,607	1,367
Supplies and Materials	18,100		18,100	17,312	788
Total Educational Media/Library Services	86,608	(17,534)	69,074	66,919	2,155
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	301,286	52	301,338	301,337	1
Salaries of Secretarial and Clerical Assistants	81,442	56,000	137,442	137,293	149
Other Purchased Services	750	2,559	3,309	3,309	
Supplies and Materials	7,240		7,240	6,873	367
Total Support Services – School Administration	390,718	58,611	449,329	448,812	517
Security:					
Salaries	139,055	19,155	158,210	158,210	
Total Security	139,055	19,155	158,210	158,210	
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	3,000		3,000		3,000
Total Student Transportation Services	3,000		3,000		3,000
Unallocated Benefits:					
Health Benefits	1,787,664	(25,000)	1,762,664	1,761,992	672
Tuition Reimbursement	25,000	10,000	35,000	35,000	
Total Unallocated Benefits	1,812,664	(15,000)	1,797,664	1,796,992	672
Total Undistributed Expenditures	3,061,418	(119,051)	2,942,367	2,928,105	14,262
Total Expenditures - Current	7,505,512	1,957	7,507,469	7,403,749	103,720
Total Expenditures - School Based	7,505,512	1,957	7,507,469	7,403,749	103,720
Other Financing Sources:					
Transfers In	7,505,512	1,957	7,507,469	7,403,749	103,720
Total Other Financing Sources	7,505,512	1,957	7,507,469	7,403,749	103,720
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Hill

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 302,530	$ (57,000)	$ 245,530	$ 243,151	$ 2,379
Grades 1- 5	1,663,790	(15,000)	1,648,790	1,644,177	4,613
Grades 6-8	542,315	12,000	554,315	554,004	311
Undistributed Instruction:					
Other Salaries of Instruction	315,000	(63,500)	251,500	250,900	600
Purchased Technical Services	42,240	(8,904)	33,336	29,827	3,509
Other Purchased Services	26,311		26,311	24,193	2,118
General Supplies	168,455	(14,000)	154,455	151,580	2,875
Textbooks	110,000	(31,500)	78,500	78,234	266
Other Objects	3,500	30,500	34,000	5,422	28,578
Total Regular Programs	3,174,141	(147,404)	3,026,737	2,981,488	45,249
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	81,639	7,000	88,639	86,781	1,858
Other Salaries of Instruction	36,418	1,000	37,418	35,791	1,627
Total Learning and/or Language Disabilities	118,057	8,000	126,057	122,572	3,485
Multiple Disabilities:					
Salaries of Teachers	55,347	81,000	136,347	134,572	1,775
Other Salaries of Instruction	33,719	5,000	38,719	36,576	2,143
Total Multiple Disabilities	89,066	86,000	175,066	171,148	3,918
Resource Room/Resource Center:					
Salaries of Teachers	239,615	69,000	308,615	304,787	3,828
Total Resource Room/Resource Center	239,615	69,000	308,615	304,787	3,828
Total Special Education	446,738	163,000	609,738	598,507	11,231
ESL:					
Salaries of Teachers	27,500	(1,500)	26,000	21,866	4,134
Total ESL	27,500	(1,500)	26,000	21,866	4,134
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	3,671,563	14,096	3,685,659	3,625,045	60,614
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,932	5,500	28,432	26,827	1,605
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	57,932	5,500	63,432	61,827	1,605
Health Services:					
Salaries	83,056	13,000	96,056	92,476	3,580
Supplies and Materials	1,500		1,500	334	1,166
Total Health Services	84,556	13,000	97,556	92,810	4,746
Guidance:					
Salaries of Other Professional Staff	112,531	27,000	139,531	137,411	2,120
Total Guidance	112,531	27,000	139,531	137,411	2,120

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Hill

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	$ 139,568	$ (59,000)	$ 80,568	$ 72,411	$ 8,157
Total Improvement of Instructional Services	139,568	(59,000)	80,568	72,411	8,157
Educational Media/Library Services:					
Salaries	85,972	(6,500)	79,472	76,989	2,483
Supplies and Materials	13,750		13,750	13,465	285
Total Educational Media/Library Services	99,722	(6,500)	93,222	90,454	2,768
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	233,187	6,462	239,649	239,648	1
Salaries of Secretarial and Clerical Assistants	83,626	41,186	124,812	124,811	1
Supplies and Materials	5,500		5,500	5,196	304
Other Objects	750	1,765	2,515	1,765	750
Total Support Services – School Administration	323,063	49,413	372,476	371,420	1,056
Security:					
Salaries	81,585	12,000	93,585	89,737	3,848
Total Security	81,585	12,000	93,585	89,737	3,848
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000		2,000	2,000	
Total Student Transportation Services	2,000		2,000	2,000	
Unallocated Benefits:					
Health Benefits	1,374,819	(8,000)	1,366,819	1,365,878	941
Tuition Reimbursement	25,000	16,935	41,935	41,871	64
Total Unallocated Benefits	1,399,819	8,935	1,408,754	1,407,749	1,005
Total Undistributed Expenditures	2,300,776	50,348	2,351,124	2,325,819	25,305
Total Expenditures - Current	5,972,339	64,444	6,036,783	5,950,864	85,919
Total Expenditures - School Based	5,972,339	64,444	6,036,783	5,950,864	85,919
Other Financing Sources:					
Transfers In	5,972,339	64,444	6,036,783	5,950,864	85,919
Total Other Financing Sources	5,972,339	64,444	6,036,783	5,950,864	85,919
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Jefferson

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 165,314	$ (9,800)	$ 155,514	$ 153,305	$ 2,209
Grades 1- 5	711,277	255,810	967,087	957,963	9,124
Undistributed Instruction:					
Other Salaries of Instruction	64,000	84,571	148,571	146,514	2,057
Purchased Technical Services	10,184	9,136	19,320	16,714	2,606
Other Purchased Services	14,302	(400)	13,902	13,859	43
General Supplies	33,824	719	34,543	32,837	1,706
Textbooks	25,200		25,200	24,051	1,149
Other Objects	700	4,751	5,451	5,162	289
Total Regular Programs	1,024,801	344,787	1,369,588	1,350,405	19,183
ESL:					
Salaries of Teachers	27,500	17,000	44,500	43,390	1,110
Total ESL	27,500	17,000	44,500	43,390	1,110
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,183	1
Total before/after school programs	23,184		23,184	23,183	1
Total Instruction	1,075,485	361,787	1,437,272	1,416,978	20,294
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,932	1,519	24,451	23,018	1,433
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	57,932	1,519	59,451	58,018	1,433
Health Services:					
Salaries	83,056	(2,372)	80,684	80,161	523
Supplies and Materials	1,500		1,500		1,500
Total Health Services	84,556	(2,372)	82,184	80,161	2,023
Guidance:					
Salaries of Other Professional Staff	90,007	(6,263)	83,744	83,161	583
Total Guidance	90,007	(6,263)	83,744	83,161	583
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	100,000	(10,423)	89,577	88,309	1,268
Total Improvement of Instructional Services	100,000	(10,423)	89,577	88,309	1,268
Educational Media/Library Services:					
Salaries	72,200	(14,177)	58,023	57,444	579
Supplies and Materials	3,150	(1,000)	2,150	1,390	760
Total Educational Media/Library Services	75,350	(15,177)	60,173	58,834	1,339
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	276,705	(138,384)	138,321	138,321	
Salaries of Secretarial and Clerical Assistants	81,234	33,022	114,256	114,256	
Other Purchased Services	750	990	1,740	1,695	45
Supplies and Materials	1,260	(1,000)	260	171	89
Total Support Services – School Administration	359,949	(105,372)	254,577	254,443	134

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Jefferson

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Security:					
Salaries	$ 39,170	$ 30,000	$ 69,170	$ 65,448	$ 3,722
Total Security	39,170	30,000	69,170	65,448	3,722
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,800		1,800	1,401	399
Total Student Transportation Services	1,800		1,800	1,401	399
Unallocated Benefits:					
Health Benefits	515,457	(37,000)	478,457	478,015	442
Tuition Reimbursement	7,500	3,400	10,900	10,900	
Total Unallocated Benefits	522,957	(33,600)	489,357	488,915	442
Total Undistributed Expenditures	1,331,721	(141,688)	1,190,033	1,178,690	11,343
Total Expenditures - Current	2,407,206	220,099	2,627,305	2,595,668	31,637
Total Expenditures - School Based	2,407,206	220,099	2,627,305	2,595,668	31,637
Other Financing Sources:					
Transfers In	2,407,206	220,099	2,627,305	2,595,668	31,637
Total Other Financing Sources	2,407,206	220,099	2,627,305	2,595,668	31,637
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Kilmer

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 160,233	$ 1,439	$ 161,672	$ 160,622	$ 1,050
Grades 1- 5	1,369,633	(164,618)	1,205,015	1,196,946	8,069
Grades 6-8	859,498	(143,000)	716,498	715,830	668
Undistributed Instruction:					
Other Salaries of Instruction	35,000	21,241	56,241	56,240	1
Purchased Technical Services	35,616	52,150	87,766	84,919	2,847
Other Purchased Services	33,299		33,299	30,346	2,953
General Supplies	160,103	(16,000)	144,103	117,135	26,968
Textbooks	102,800	(54,000)	48,800	47,906	894
Other Objects	3,140		3,140	2,280	860
Total Regular Programs	2,759,322	(302,788)	2,456,534	2,412,224	44,310
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	173,212	62,462	235,674	233,273	2,401
Total Cognitive - Mild	173,212	62,462	235,674	233,273	2,401
Multiple Disabilities:					
Salaries of Teachers	83,214	(50,136)	33,078	32,311	767
Other Salaries of Instruction	37,562	48,077	85,639	84,179	1,460
Total Multiple Disabilities	120,776	(2,059)	118,717	116,490	2,227
Resource Room/Resource Center:					
Salaries of Teachers	83,949	40,479	124,428	123,222	1,206
Other Salaries of Instruction	35,000	5,367	40,367	39,787	580
Total Resource Room/Resource Center	118,949	45,846	164,795	163,009	1,786
Total Special Education	412,937	106,249	519,186	512,772	6,414
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	3,195,443	(196,539)	2,998,904	2,948,180	50,724
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,932	4,702	27,634	27,219	415
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	57,932	4,702	62,634	62,219	415
Health Services:					
Salaries	69,249	12,544	81,793	81,271	522
Supplies and Materials	1,500		1,500	183	1,317
Total Health Services	70,749	12,544	83,293	81,454	1,839
Guidance:					
Salaries of Other Professional Staff	215,505	(39,280)	176,225	92,293	83,932
Total Guidance	215,505	(39,280)	176,225	92,293	83,932
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	151,948	(101,929)	50,019	50,019	
Total Improvement of Instructional Services	151,948	(101,929)	50,019	50,019	

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Kilmer

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Educational Media/Library Services:					
Salaries	$ 82,561	$ (11,674)	$ 70,887	$ 69,609	$ 1,278
Supplies and Materials	12,850		12,850	11,171	1,679
Total Educational Media/Library Services	95,411	(11,674)	83,737	80,780	2,957
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	365,894	(57,589)	308,305	308,279	26
Salaries of Secretarial and Clerical Assistants	52,520	33,000	85,520	85,395	125
Other Purchased Services	750	1,765	2,515	1,765	750
Supplies and Materials	5,140		5,140	4,748	392
Total Support Services – School Administration	424,304	(22,824)	401,480	400,187	1,293
Security:					
Salaries	110,113	19,257	129,370	129,370	
Total Security	110,113	19,257	129,370	129,370	
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000		2,000	1,810	190
Total Student Transportation Services	2,000		2,000	1,810	190
Unallocated Benefits:					
Health Benefits	1,183,191	(27,000)	1,156,191	1,156,168	23
Tuition Reimbursement	22,500	10,000	32,500	32,500	
Total Unallocated Benefits	1,205,691	(17,000)	1,188,691	1,188,668	23
Total Undistributed Expenditures	2,333,653	(156,204)	2,177,449	2,086,800	90,649
Total Expenditures - Current	5,529,096	(352,743)	5,176,353	5,034,980	141,373
Total Expenditures - School Based	5,529,096	(352,743)	5,176,353	5,034,980	141,373
Other Financing Sources:					
Transfers In	5,529,096	(352,743)	5,176,353	5,034,980	141,373
Total Other Financing Sources	5,529,096	(352,743)	5,176,353	5,034,980	141,373
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Monument

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 172,475	$ 48,000	$ 220,475	$ 217,332	$ 3,143
Grades 1- 5	1,063,022	(8,000)	1,055,022	1,053,691	1,331
Grades 6-8	351,771	(5,000)	346,771	346,413	358
Undistributed Instruction:					
Other Salaries of Instruction	96,616	6,000	102,616	99,677	2,939
Purchased Technical Services	38,830	(11,646)	27,184	24,528	2,656
Other Purchased Services	7,361		7,361	4,946	2,415
General Supplies	96,109	8,010	104,119	103,209	910
Textbooks	73,000	(43,411)	29,589	29,533	56
Other Objects	2,150	3,000	5,150	1,656	3,494
Total Regular Programs	1,901,334	(3,047)	1,898,287	1,880,985	17,302
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	90,000	11,500	101,500	99,515	1,985
Other Salaries of Instruction	35,000	4,500	39,500	37,813	1,687
Total Learning and/or Language Disabilities	125,000	16,000	141,000	137,328	3,672
Resource Room/Resource Center:					
Salaries of Teachers	240,000	67,500	307,500	303,717	3,783
Total Resource Room/Resource Center	240,000	67,500	307,500	303,717	3,783
Total Special Education	365,000	83,500	448,500	441,045	7,455
ESL:					
Salaries of Teachers	30,000	(4,000)	26,000	21,866	4,134
Total ESL	30,000	(4,000)	26,000	21,866	4,134
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	2,319,518	76,453	2,395,971	2,367,080	28,891
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	25,731	(500)	25,231	23,018	2,213
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	60,731	(500)	60,231	58,018	2,213
Health Services:					
Salaries	83,056	(2,000)	81,056	80,287	769
Supplies and Materials	1,500		1,500		1,500
Total Health Services	84,556	(2,000)	82,556	80,287	2,269
Guidance:					
Salaries of Other Professional Staff	91,047	(1,500)	89,547	87,771	1,776
Total Guidance	91,047	(1,500)	89,547	87,771	1,776
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	71,138	22,000	93,138	91,998	1,140
Total Improvement of Instructional Services	71,138	22,000	93,138	91,998	1,140

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Monument

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Educational Media/Library Services:					
Salaries	$ 90,170	$ (9,500)	$ 80,670	$ 78,356	$ 2,314
Supplies and Materials	9,125		9,125	9,020	105
Total Educational Media/Library Services	99,295	(9,500)	89,795	87,376	2,419
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	168,207	3,000	171,207	171,196	11
Salaries of Secretarial and Clerical Assistants	63,544	32,000	95,544	94,940	604
Supplies and Materials	3,650		3,650	3,262	388
Other Objects	750	1,378	2,128	1,378	750
Total Support Services – School Administration	236,151	36,378	272,529	270,776	1,753
Security:					
Salaries	80,998	(1,500)	79,498	78,573	925
Total Security	80,998	(1,500)	79,498	78,573	925
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,500		1,500		1,500
Total Student Transportation Services	1,500		1,500		1,500
Unallocated Benefits:					
Health Benefits	951,615	(95,000)	856,615	728,028	128,587
Tuition Reimbursement	16,000	9,461	25,461	21,988	3,473
Total Unallocated Benefits	967,615	(85,539)	882,076	750,016	132,060
Total Undistributed Expenditures	1,693,031	(42,161)	1,650,870	1,504,815	146,055
Total Expenditures - Current	4,012,549	34,292	4,046,841	3,871,895	174,946
Total Expenditures - School Based	4,012,549	34,292	4,046,841	3,871,895	174,946
Other Financing Sources:					
Transfers In	4,012,549	34,292	4,046,841	3,871,895	174,946
Total Other Financing Sources	4,012,549	34,292	4,046,841	3,871,895	174,946
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Mott

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 121,173	$ 105,000	$ 226,173	$ 222,858	$ 3,315
Grades 1- 5	1,183,221	(15,000)	1,168,221	1,155,283	12,938
Grades 6-8	388,107	18,000	406,107	401,598	4,509
Undistributed Instruction:					
Other Salaries of Instruction	66,542	50,000	116,542	114,104	2,438
Purchased Technical Services	39,876	(9,621)	30,255	27,655	2,600
Other Purchased Services	13,993		13,993	11,493	2,500
General Supplies	131,249	77,700	208,949	207,093	1,856
Textbooks	90,800	(79,000)	11,800	11,248	552
Other Objects	2,540	4,000	6,540	3,954	2,586
Total Regular Programs	2,037,501	151,079	2,188,580	2,155,286	33,294
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	69,249	12,000	81,249	80,161	1,088
Other Salaries of Instruction	35,624	22,000	57,624	54,513	3,111
Total Learning and/or Language Disabilities	104,873	34,000	138,873	134,674	4,199
Resource Room/Resource Center:					
Salaries of Teachers	254,088	87,500	341,588	337,384	4,204
Total Resource Room/Resource Center	254,088	87,500	341,588	337,384	4,204
Total Special Education	358,961	121,500	480,461	472,058	8,403
ESL:					
Salaries of Teachers	220,000	(2,500)	217,500	214,454	3,046
Total ESL	220,000	(2,500)	217,500	214,454	3,046
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	2,639,646	270,079	2,909,725	2,864,982	44,743
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	23,716	3,300	27,016	26,089	927
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	58,716	3,300	62,016	61,089	927
Health Services:					
Salaries	87,035	(2,000)	85,035	83,951	1,084
Supplies and Materials	1,500	(400)	1,100	872	228
Total Health Services	88,535	(2,400)	86,135	84,823	1,312
Guidance:					
Salaries of Other Professional Staff	65,034	25,500	90,534	89,281	1,253
Total Guidance	65,034	25,500	90,534	89,281	1,253
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	124,435	(79,000)	45,435	43,890	1,545
Total Improvement of Instructional Services	124,435	(79,000)	45,435	43,890	1,545

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Mott

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Educational Media/Library Services:					
Salaries	$ 100,659	$ (8,400)	$ 92,259	$ 91,280	$ 979
Supplies and Materials	11,350	(1,200)	10,150	10,070	80
Total Educational Media/Library Services	112,009	(9,600)	102,409	101,350	1,059
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	234,560	(5,000)	229,560	229,549	11
Salaries of Secretarial and Clerical Assistants	53,352	44,000	97,352	96,622	730
Other Purchased Services	750	1,765	2,515	1,765	750
Supplies and Materials	4,540		4,540	2,645	1,895
Total Support Services – School Administration	293,202	40,765	333,967	330,581	3,386
Security:					
Salaries	87,265	(6,500)	80,765	79,900	865
Total Security	87,265	(6,500)	80,765	79,900	865
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000	(2,000)			
Total Student Transportation Services	2,000	(2,000)			
Unallocated Benefits:					
Health Benefits	1,077,855	(27,000)	1,050,855	1,050,732	123
Tuition Reimbursement	22,500	13,054	35,554	35,554	
Total Unallocated Benefits	1,100,355	(13,946)	1,086,409	1,086,286	123
Total Undistributed Expenditures	1,931,551	(43,881)	1,887,670	1,877,200	10,470
Total Expenditures - Current	4,571,197	226,198	4,797,395	4,742,182	55,213
Total Expenditures - School Based	4,571,197	226,198	4,797,395	4,742,182	55,213
Other Financing Sources:					
Transfers In	4,571,197	226,198	4,797,395	4,742,182	55,213
Total Other Financing Sources	4,571,197	226,198	4,797,395	4,742,182	55,213
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Parker

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 183,814	$ 113,000	$ 296,814	$ 294,579	$ 2,235
Grades 1- 5	1,428,409	(148,418)	1,279,991	1,276,734	3,257
Undistributed Instruction:					
Other Salaries of Instruction	140,624	(14,000)	126,624	119,395	7,229
Purchased Technical Services	39,140	(1,765)	37,375	27,628	9,747
Other Purchased Services	16,247		16,247	13,747	2,500
General Supplies	130,415	(47,000)	83,415	83,048	367
Textbooks	90,000	(19,000)	71,000	70,689	311
Other Objects	2,500		2,500		2,500
Total Regular Programs	2,031,149	(117,183)	1,913,966	1,885,820	28,146
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	59,662	(59,000)	662		662
Other Salaries of Instruction	34,754	42,000	76,754	74,702	2,052
Total Learning and/or Language Disabilities	94,416	(17,000)	77,416	74,702	2,714
Multiple Disabilities:					
Salaries of Teachers	54,286	2,000	56,286	54,187	2,099
Other Salaries of Instruction	30,919	2,500	33,419	32,819	600
Total Multiple Disabilities	85,205	4,500	89,705	87,006	2,699
Resource Room/Resource Center:					
Salaries of Teachers	229,406	116,000	345,406	345,209	197
Total Resource Room/Resource Center	229,406	116,000	345,406	345,209	197
Total Special Education	409,027	103,500	512,527	506,917	5,610
Vocational Programs:					
Salaries of Teachers	563,961	(263,000)	300,961	300,230	731
Total Vocational Programs	563,961	(263,000)	300,961	300,230	731
ESL:					
Salaries of Teachers	225,000		225,000	219,023	5,977
Total ESL	225,000		225,000	219,023	5,977
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	3,252,321	(276,683)	2,975,638	2,935,174	40,464
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	22,932	7,500	30,432	28,806	1,626
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	57,932	7,500	65,432	63,806	1,626
Health Services:					
Salaries	83,213		83,213	80,311	2,902
Supplies and Materials	1,500		1,500		1,500
Total Health Services	84,713		84,713	80,311	4,402

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Parker

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Guidance:					
Salaries of Other Professional Staff	$ 88,569		$ 88,569	$ 85,411	$ 3,158
Total Guidance	88,569		88,569	85,411	3,158
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	74,477	$ (37,000)	37,477	34,689	2,788
Total Improvement of Instructional Services	74,477	(37,000)	37,477	34,689	2,788
Educational Media/Library Services:					
Salaries	107,585	(13,000)	94,585	91,268	3,317
Supplies and Materials	11,250		11,250	10,540	710
Total Educational Media/Library Services	118,835	(13,000)	105,835	101,808	4,027
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	301,548	(108,000)	193,548	193,546	2
Salaries of Secretarial and Clerical Assistants	83,002	9,000	92,002	91,423	579
Other Purchased Services	750	1,765	2,515	1,765	750
Supplies and Materials	4,500		4,500	1,186	3,314
Total Support Services – School Administration	389,800	(97,235)	292,565	287,920	4,645
Security:					
Salaries	50,400	10,000	60,400	58,016	2,384
Total Security	50,400	10,000	60,400	58,016	2,384
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000		2,000		2,000
Total Student Transportation Services	2,000		2,000		2,000
Unallocated Benefits:					
Health Benefits	1,183,090	(37,000)	1,146,090	1,145,647	443
Tuition Reimbursement	20,000	15,054	35,054	35,033	21
Total Unallocated Benefits	1,203,090	(21,946)	1,181,144	1,180,680	464
Total Undistributed Expenditures	2,069,816	(151,681)	1,918,135	1,892,641	25,494
Total Expenditures - Current	5,322,137	(428,364)	4,893,773	4,827,815	65,958
Total Expenditures - School Based	5,322,137	(428,364)	4,893,773	4,827,815	65,958
Other Financing Sources:					
Transfers In	5,322,137	(428,364)	4,893,773	4,827,815	65,958
Total Other Financing Sources	5,322,137	(428,364)	4,893,773	4,827,815	65,958
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Rivera

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 169,178	$ (4,833)	$ 164,345	$ 163,242	$ 1,103
Grades 1- 5	1,063,036	153,367	1,216,403	1,206,784	9,619
Grades 6-8	583,836	(20,762)	563,074	558,334	4,740
Undistributed Instruction:					
Other Salaries of Instruction	67,438	16,331	83,769	82,686	1,083
Purchased Technical Services	41,562	12,236	53,798	51,152	2,646
Other Purchased Services	8,140		8,140	5,640	2,500
General Supplies	133,357	(19,908)	113,449	113,088	361
Textbooks	92,600	(49,601)	42,999	42,934	65
Other Objects	3,130	8,263	11,393	5,888	5,505
Total Regular Programs	2,162,277	95,093	2,257,370	2,229,748	27,622
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	84,946	(2,426)	82,520	81,961	559
Other Salaries of Instruction	36,529	(1,313)	35,216	34,715	501
Total Cognitive - Mild	121,475	(3,739)	117,736	116,676	1,060
Multiple Disabilities:					
Salaries of Teachers	333,880	(5,319)	328,561	324,239	4,322
Other Salaries of Instruction	142,450	733	143,183	143,182	1
Total Multiple Disabilities	476,330	(4,586)	471,744	467,421	4,323
Resource Room/Resource Center:					
Salaries of Teachers	253,647	49,073	302,720	300,464	2,256
Total Resource Room/Resource Center	253,647	49,073	302,720	300,464	2,256
Autism:					
Salaries of Teachers	77,019	3,818	80,837	80,311	526
Other Salaries of Instruction	59,487	94,500	153,987	148,022	5,965
Total Autism	136,506	98,318	234,824	228,333	6,491
Total Special Education	987,958	139,066	1,127,024	1,112,894	14,130
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	3,173,419	234,159	3,407,578	3,365,826	41,752
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	34,230	(10,656)	23,574	23,574	
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	69,230	(10,656)	58,574	58,574	
Health Services:					
Salaries	83,214	(2,377)	80,837	80,311	526
Supplies and Materials	1,500	(1,043)	457	435	22
Total Health Services	84,714	(3,420)	81,294	80,746	548

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Rivera

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Guidance:					
Salaries of Other Professional Staff	$ 90,007	$ 59,148	$ 149,155	$ 147,846	$ 1,309
Total Guidance	90,007	59,148	149,155	147,846	1,309
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	87,477	434	87,911	86,659	1,252
Total Improvement of Instructional Services	87,477	434	87,911	86,659	1,252
Educational Media/Library Services:					
Salaries	62,561	280	62,841	62,145	696
Supplies and Materials	11,575	(500)	11,075	10,906	169
Total Educational Media/Library Services	74,136	(220)	73,916	73,051	865
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	247,815	(18,074)	229,741	229,741	
Salaries of Secretarial and Clerical Assistants	81,234	20,700	101,934	101,848	86
Other Purchased Services	750	1,765	2,515	2,515	
Supplies and Materials	4,630	(2,000)	2,630	2,159	471
Total Support Services – School Administration	334,429	2,391	336,820	336,263	557
Security:					
Salaries	156,972	19,805	176,777	176,776	1
Total Security	156,972	19,805	176,777	176,776	1
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,500		1,500		1,500
Total Student Transportation Services	1,500		1,500		1,500
Unallocated Benefits:					
Health Benefits	1,287,958	(28,000)	1,259,958	1,259,913	45
Tuition Reimbursement	24,000	7,000	31,000	31,000	
Total Unallocated Benefits	1,311,958	(21,000)	1,290,958	1,290,913	45
Total Undistributed Expenditures	2,210,423	46,482	2,256,905	2,250,828	6,077
Total Expenditures - Current	5,383,842	280,641	5,664,483	5,616,654	47,829
Total Expenditures - School Based	5,383,842	280,641	5,664,483	5,616,654	47,829
Other Financing Sources:					
Transfers In	5,383,842	280,641	5,664,483	5,616,654	47,829
Total Other Financing Sources	5,383,842	280,641	5,664,483	5,616,654	47,829
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Robbins

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 164,481	$ 58,727	$ 223,208	$ 222,205	$ 1,003
Grades 1- 5	1,283,335	(175,257)	1,108,078	1,104,852	3,226
Undistributed Instruction:					
Other Salaries of Instruction	152,793		152,793	145,608	7,185
Purchased Technical Services	35,644	45,610	81,254	78,647	2,607
Other Purchased Services	16,247		16,247	14,335	1,912
General Supplies	126,018	(9,000)	117,018	116,792	226
Textbooks	86,200	(11,000)	75,200	74,314	886
Other Objects	2,310	1,097	3,407	2,275	1,132
Total Regular Programs	1,867,028	(89,823)	1,777,205	1,759,028	18,177
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	85,219		85,219	82,221	2,998
Total Resource Room/Resource Center	85,219		85,219	82,221	2,998
Total Special Education	85,219	-	85,219	82,221	2,998
Vocational Programs:					
Salaries of Teachers	583,765	7,942	591,707	584,546	7,161
Total Vocational Programs	583,765	7,942	591,707	584,546	7,161
ESL:					
Salaries of Teachers	274,863		274,863	267,211	7,652
Total ESL	274,863		274,863	267,211	7,652
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	2,834,059	(81,881)	2,752,178	2,716,190	35,988
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	30,884	(1,870)	29,014	26,828	2,186
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	65,884	(1,870)	64,014	61,828	2,186
Health Services:					
Salaries	88,432		88,432	85,281	3,151
Supplies and Materials	1,500		1,500	413	1,087
Total Health Services	89,932		89,932	85,694	4,238
Guidance:					
Salaries of Other Professional Staff	57,384	961	58,345	57,701	644
Total Guidance	57,384	961	58,345	57,701	644
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	64,218	106	64,324	63,361	963
Total Improvement of Instructional Services	64,218	106	64,324	63,361	963

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Robbins

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Educational Media/Library Services:					
Salaries	$ 113,619	$ (13,000)	$ 100,619	$ 96,903	$ 3,716
Supplies and Materials	10,775		10,775	10,076	699
Total Educational Media/Library Services	124,394	(13,000)	111,394	106,979	4,415
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	133,690	6,088	139,778	139,777	1
Salaries of Secretarial and Clerical Assistants	61,672	34,000	95,672	95,057	615
Other Purchased Services	750	990	1,740	990	750
Supplies and Materials	4,310		4,310	3,217	1,093
Total Support Services – School Administration	200,422	41,078	241,500	239,041	2,459
Security:					
Salaries	36,570		36,570	34,658	1,912
Total Security	36,570		36,570	34,658	1,912
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,000		2,000	285	1,715
Total Student Transportation Services	2,000		2,000	285	1,715
Unallocated Benefits:					
Health Benefits	1,084,670	(28,000)	1,056,670	1,056,274	396
Tuition Reimbursement	17,500	11,000	28,500	28,163	337
Total Unallocated Benefits	1,102,170	(17,000)	1,085,170	1,084,437	733
Total Undistributed Expenditures	1,742,974	10,275	1,753,249	1,733,984	19,265
Total Expenditures - Current	4,577,033	(71,606)	4,505,427	4,450,174	55,253
Total Expenditures - School Based	4,577,033	(71,606)	4,505,427	4,450,174	55,253
Other Financing Sources:					
Transfers In	4,577,033	(71,606)	4,505,427	4,450,174	55,253
Total Other Financing Sources	4,577,033	(71,606)	4,505,427	4,450,174	55,253
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Stokes

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 165,556	$ 54,743	$ 220,299	$ 218,697	$ 1,602
Grades 1- 5	954,590	43,596	998,186	993,856	4,330
Undistributed Instruction:					
Other Salaries of Instruction	70,000	41,582	111,582	109,981	1,601
Purchased Technical Services	38,520	12,511	51,031	43,081	7,950
Other Purchased Services	14,719		14,719	10,215	4,504
General Supplies	61,452		61,452	59,216	2,236
Textbooks	56,000	(10,000)	46,000	45,838	162
Other Objects	1,000	3,386	4,386		4,386
Total Regular Programs	1,361,837	145,818	1,507,655	1,480,884	26,771
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	84,631	(15,552)	69,079	68,551	528
Other Salaries of Instruction	33,719	2,769	36,488	35,971	517
Total Learning and/or Language Disabilities	118,350	(12,783)	105,567	104,522	1,045
Multiple Disabilities:					
Salaries of Teachers	86,206	(3,993)	82,213	81,661	552
Other Salaries of Instruction	34,056	2,616	36,672	36,149	523
Total Multiple Disabilities	120,262	(1,377)	118,885	117,810	1,075
Resource Room/Resource Center:					
Salaries of Teachers	83,371	372	83,743	31,725	52,018
Total Resource Room/Resource Center	83,371	372	83,743	31,725	52,018
Total Special Education	321,983	(13,788)	308,195	254,057	54,138
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	1,707,004	132,030	1,839,034	1,758,125	80,909
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	30,884	(1,870)	29,014	27,909	1,105
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	65,884	(1,870)	64,014	62,909	1,105
Health Services:					
Salaries	83,644	(2,390)	81,254	80,721	533
Supplies and Materials	1,500		1,500	854	646
Total Health Services	85,144	(2,390)	82,754	81,575	1,179
Guidance:					
Salaries of Other Professional Staff	86,259	(2,465)	83,794	83,211	583
Total Guidance	86,259	(2,465)	83,794	83,211	583
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	117,775	(54,461)	63,314	62,673	641
Total Improvement of Instructional Services	117,775	(54,461)	63,314	62,673	641

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Stokes

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries	$ 108,320	$ (15,785)	$ 92,535	$ 91,908	$ 627
Supplies and Materials	7,000		7,000	7,000	
Total Educational Media/Library Services	115,320	(15,785)	99,535	98,908	627
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	134,425	1,898	136,323	136,322	1
Salaries of Secretarial and Clerical Assistants	56,784	16,000	72,784	72,723	61
Supplies and Materials	2,800	489	3,289	1,990	1,299
Total Support Services – School Administration	194,009	18,387	212,396	211,035	1,361
Security:					
Salaries	45,078	(6,000)	39,078	38,011	1,067
Total Security	45,078	(6,000)	39,078	38,011	1,067
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,800		1,800		1,800
Total Student Transportation Services	1,800		1,800		1,800
Unallocated Benefits:					
Health Benefits	733,671	(27,000)	706,671	706,317	354
Tuition Reimbursement	13,000		13,000	12,986	14
Total Unallocated Benefits	746,671	(27,000)	719,671	719,303	368
Total Undistributed Expenditures	1,457,940	(91,584)	1,366,356	1,357,625	8,731
Total Expenditures - Current	3,164,944	40,446	3,205,390	3,115,750	89,640
Total Expenditures - School Based	3,164,944	40,446	3,205,390	3,115,750	89,640
Other Financing Sources:					
Transfers In	3,164,944	40,446	3,205,390	3,115,750	89,640
Total Other Financing Sources	3,164,944	40,446	3,205,390	3,115,750	89,640
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Washington

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 140,000	$ 88,500	$ 228,500	$ 225,636	$ 2,864
Grades 1- 5	939,099	(11,500)	927,599	924,846	2,753
Undistributed Instruction:					
Other Salaries of Instruction	131,067	(15,000)	116,067	110,834	5,233
Purchased Technical Services	40,302	(15,074)	25,228	22,628	2,600
Other Purchased Services	29,125		29,125	23,273	5,852
General Supplies	97,526	(44,000)	53,526	51,805	1,721
Textbooks	74,600	(63,000)	11,600	11,330	270
Other Objects	2,230	1,000	3,230	2,297	933
Total Regular Programs	1,453,949	(59,074)	1,394,875	1,372,649	22,226
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	54,789	30,000	84,789	82,921	1,868
Other Salaries of Instruction	36,419		36,419	32,884	3,535
Total Learning and/or Language Disabilities	91,208	30,000	121,208	115,805	5,403
Resource Room/Resource Center:					
Salaries of Teachers	83,949		83,949	81,681	2,268
Total Resource Room/Resource Center	83,949		83,949	81,681	2,268
Total Special Education	175,157	30,000	205,157	197,486	7,671
Vocational Programs:					
Salaries of Teachers	270,019	(117,000)	153,019	150,445	2,574
Total Vocational Programs	270,019	(117,000)	153,019	150,445	2,574
ESL:					
Salaries of Teachers	107,942	50,000	157,942	153,890	4,052
Total ESL	107,942	50,000	157,942	153,890	4,052
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	2,030,251	(96,074)	1,934,177	1,897,654	36,523
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	26,852	(16,000)	10,852	8,942	1,910
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	61,852	(16,000)	45,852	43,942	1,910
Health Services:					
Salaries	77,722	4,500	82,222	80,981	1,241
Supplies and Materials	1,500		1,500		1,500
Total Health Services	79,222	4,500	83,722	80,981	2,741
Guidance:					
Salaries of Other Professional Staff	83,644	(1,500)	82,144	80,721	1,423
Total Guidance	83,644	(1,500)	82,144	80,721	1,423

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Washington

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	$ 86,689	$ 7,000	$ 93,689	$ 91,055	$ 2,634
Total Improvement of Instructional Services	86,689	7,000	93,689	91,055	2,634
Educational Media/Library Services:					
Salaries	108,320	(10,000)	98,320	97,015	1,305
Supplies and Materials	9,325		9,325	9,281	44
Total Educational Media/Library Services	117,645	(10,000)	107,645	106,296	1,349
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	208,676	(27,000)	181,676	181,673	3
Salaries of Secretarial and Clerical Assistants	82,794	9,000	91,794	91,669	125
Other Purchased Services	750	990	1,740	990	750
Supplies and Materials	3,730		3,730	1,981	1,749
Total Support Services – School Administration	295,950	(17,010)	278,940	276,313	2,627
Security:					
Salaries	42,556	(3,000)	39,556	39,476	80
Total Security	42,556	(3,000)	39,556	39,476	80
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,500		1,500		1,500
Total Student Transportation Services	1,500		1,500		1,500
Unallocated Benefits:					
Health Benefits	808,221	(27,000)	781,221	781,075	146
Tuition Reimbursement	15,998	7,171	23,169	21,392	1,777
Total Unallocated Benefits	824,219	(19,829)	804,390	802,467	1,923
Total Undistributed Expenditures	1,593,277	(55,839)	1,537,438	1,521,251	16,187
Total Expenditures - Current	3,623,528	(151,913)	3,471,615	3,418,905	52,710
Total Expenditures - School Based	3,623,528	(151,913)	3,471,615	3,418,905	52,710
Other Financing Sources:					
Transfers In	3,623,528	(151,913)	3,471,615	3,418,905	52,710
Total Other Financing Sources	3,623,528	(151,913)	3,471,615	3,418,905	52,710
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Wilson

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	$ 86,441	$ 114,135	$ 200,576	$ 199,412	$ 1,164
Grades 1- 5	1,125,110	(129,039)	996,071	994,295	1,776
Undistributed Instruction:					
Other Salaries of Instruction	72,978	3,434	76,412	75,304	1,108
Purchased Technical Services	40,670	(990)	39,680	31,533	8,147
Other Purchased Services	29,125		29,125	26,625	2,500
General Supplies	98,268		98,268	86,081	12,187
Textbooks	75,000	(56,140)	18,860	18,087	773
Other Objects	2,250	3,000	5,250	4,684	566
Total Regular Programs	1,529,842	(65,600)	1,464,242	1,436,021	28,221
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	83,644	(2,390)	81,254	80,721	533
Other Salaries of Instruction	42,398	18,954	61,352	60,148	1,204
Total Multiple Disabilities	126,042	16,564	142,606	140,869	1,737
Resource Room/Resource Center:					
Salaries of Teachers	167,761	1,224	168,985	167,792	1,193
Total Resource Room/Resource Center	167,761	1,224	168,985	167,792	1,193
Total Special Education	293,803	17,788	311,591	308,661	2,930
Vocational Programs:					
Salaries of Teachers	343,355	82,454	425,809	421,801	4,008
Total Vocational Programs	343,355	82,454	425,809	421,801	4,008
ESL:					
Salaries of Teachers	188,499	(4,468)	184,031	182,481	1,550
Total ESL	188,499	(4,468)	184,031	182,481	1,550
Before/after school programs:					
Purchased Professional & Technical Services	23,184		23,184	23,184	
Total before/after school programs	23,184		23,184	23,184	
Total Instruction	2,378,683	30,174	2,408,857	2,372,148	36,709
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,554	(25,000)	12,554	11,509	1,045
Purchased Professional and Technical Services	35,000		35,000	35,000	
Total Attendance and Social Work Services	72,554	(25,000)	47,554	46,509	1,045
Health Services:					
Salaries	85,219	(2,435)	82,784	82,221	563
Supplies and Materials	1,500	(1,000)	500	448	52
Total Health Services	86,719	(3,435)	83,284	82,669	615
Guidance:					
Salaries of Other Professional Staff	93,210	(2,664)	90,546	89,831	715
Total Guidance	93,210	(2,664)	90,546	89,831	715

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Wilson

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Improvement of Instructional Services:					
Salaries of Facilitators, Math & Literacy Coaches	$ 72,935	$ 2,474	$ 75,409	$ 74,691	$ 718
Total Improvement of Instructional Services	72,935	2,474	75,409	74,691	718
Educational Media/Library Services:					
Salaries	81,926	(14,921)	67,005	66,244	761
Supplies and Materials	9,375		9,375	8,752	623
Total Educational Media/Library Services	91,301	(14,921)	76,380	74,996	1,384
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	255,925	(73,201)	182,724	182,720	4
Salaries of Secretarial and Clerical Assistants	67,184	40,394	107,578	105,620	1,958
Other Purchased Services	750	990	1,740	990	750
Supplies and Materials	3,750		3,750	2,633	1,117
Total Support Services – School Administration	327,609	(31,817)	295,792	291,963	3,829
Security:					
Salaries	25,864	8,620	34,484	34,192	292
Total Security	25,864	8,620	34,484	34,192	292
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	1,500		1,500		1,500
Total Student Transportation Services	1,500		1,500		1,500
Unallocated Benefits:					
Health Benefits	1,009,150	(27,000)	982,150	981,575	575
Tuition Reimbursement	17,500		17,500	17,322	178
Total Unallocated Benefits	1,026,650	(27,000)	999,650	998,897	753
Total Undistributed Expenditures	1,798,342	(93,743)	1,704,599	1,693,748	10,851
Total Expenditures - Current	4,177,025	(63,569)	4,113,456	4,065,896	47,560
Total Expenditures - School Based	4,177,025	(63,569)	4,113,456	4,065,896	47,560
Other Financing Sources:					
Transfers In	4,177,025	(63,569)	4,113,456	4,065,896	47,560
Total Other Financing Sources	4,177,025	(63,569)	4,113,456	4,065,896	47,560
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Trenton Central High School

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$ 10,894,267	$ (10,633,047)	$ 261,220	$ 129,279	$ 131,941
Undistributed Instruction:					
Purchased Technical Services	232,689	(217,967)	14,722	11,896	2,826
Other Purchased Services	204,371	(168,568)	35,803	2,435	33,368
General Supplies	556,661	(521,152)	35,509	22,616	12,893
Textbooks	400,000	(386,747)	13,253	12,444	809
Other Objects	11,000	10,842	21,842	6,250	15,592
Total Regular Programs	12,298,988	(11,916,639)	382,349	184,920	197,429
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	1,643,438	(1,628,189)	15,249	2,025	13,224
Total Resource Room/Resource Center	1,643,438	(1,628,189)	15,249	2,025	13,224
Total Special Education	1,643,438	(1,628,189)	15,249	2,025	13,224
ESL:					
Salaries of Teachers	466,696	(464,073)	2,623		2,623
Total ESL	466,696	(464,073)	2,623		2,623
School Sponsored Athletics:					
Salaries	290,212	(254,757)	35,455	24,612	10,843
Supplies and Materials	200,000	(131,123)	68,877	6,457	62,420
Total School Sponsored Athletics	490,212	(385,880)	104,332	31,069	73,263
Total Instruction	14,899,334	(14,394,781)	504,553	218,014	286,539
Undistributed Expenditures:					
Attendance and Social Work Services:					
Purchased Professional and Technical Services	35,000	(23,450)	11,550	11,550	
Total Attendance and Social Work Services	35,000	(23,450)	11,550	11,550	
Health Services:					
Salaries	454,748	(449,938)	4,810		4,810
Supplies and Materials	3,000	(3,000)			
Total Health Services	457,748	(452,938)	4,810		4,810
Guidance:					
Salaries of Other Professional Staff	601,050	(582,726)	18,324	530	17,794
Other Salaries	429,161	(422,920)	6,241		6,241
Total Guidance	1,030,211	(1,005,646)	24,565	530	24,035
Improvement of Instructional Services:					
Salaries of Other Professional Staff	860,695	(860,694)	1		1
Total Improvement of Instructional Services	860,695	(860,694)	1		1
Educational Media/Library Services:					
Salaries	270,663	(266,127)	4,536		4,536
Supplies and Materials	50,000	(48,750)	1,250		1,250
Total Educational Media/Library Services	320,663	(314,877)	5,786		5,786

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Trenton Central High School

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	$ 965,544	$ (964,910)	$ 634		$ 634
Salaries of Secretarial and Clerical Assistants	455,227	(453,139)	2,088	$ 1,800	288
Other Purchased Services	1,500	(750)	750		750
Supplies and Materials	20,000	(14,818)	5,182	3,778	1,404
Total Support Services – School Administration	1,442,271	(1,433,617)	8,654	5,578	3,076
Security:					
Salaries	765,768	(745,345)	20,423	19,205	1,218
Total Security	765,768	(745,345)	20,423	19,205	1,218
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	9,000	4,383	13,383	3,737	9,646
Total Student Transportation Services	9,000	4,383	13,383	3,737	9,646
Unallocated Benefits:					
Health Benefits	6,259,214	(5,680,611)	578,603	8,462	570,141
Tuition Reimbursement	100,000	(100,000)			
Total Unallocated Benefits	6,359,214	(5,780,611)	578,603	8,462	570,141
Total Undistributed Expenditures	11,280,570	(10,612,795)	667,775	49,062	618,713
Total Expenditures - Current	26,179,904	(25,007,576)	1,172,328	267,076	905,252
Total Expenditures - School Based	26,179,904	(25,007,576)	1,172,328	267,076	905,252
Other Financing Sources:					
Transfers In	26,179,904	(25,007,576)	1,172,328	267,076	905,252
Total Other Financing Sources	26,179,904	(25,007,576)	1,172,328	267,076	905,252
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Trenton School District

Blended Resource Fund

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Daylight-Twilight High School

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$ 2,362,545	$ (2,155,764)	$ 206,781	$ 6,630	$ 200,151
Undistributed Instruction:					
Purchased Professional & Educational Services	150,000	(2,190)	147,810	147,610	200
Purchased Technical Services	48,370	(30,264)	18,106	10,154	7,952
Other Purchased Services	21,766	(19,833)	1,933	1,920	13
General Supplies	138,330	(125,622)	12,708	1,722	10,986
Textbooks	100,000	(99,832)	168		168
Other Objects	2,500	(1,781)	719		719
Total Regular Programs	2,823,511	(2,435,286)	388,225	168,036	220,189
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	300,000	(298,103)	1,897		1,897
Other Salaries of Instruction	140,000	(137,435)	2,565		2,565
Total Learning and/or Language Disabilities	440,000	(435,538)	4,462		4,462
Total Special Education	440,000	(435,538)	4,462		4,462
ESL:					
Salaries of Teachers	106,482	(104,160)	2,322		2,322
Total ESL	106,482	(104,160)	2,322		2,322
Total Instruction	3,369,993	(2,974,984)	395,009	168,036	226,973
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	55,000	(53,923)	1,077		1,077
Total Attendance and Social Work Services	55,000	(53,923)	1,077		1,077
Health Services:					
Salaries	77,006	(75,481)	1,525		1,525
Supplies and Materials	1,500	(1,500)			
Total Health Services	78,506	(76,981)	1,525		1,525
Guidance:					
Salaries of Other Professional Staff	82,710	(81,361)	1,349		1,349
Total Guidance	82,710	(81,361)	1,349		1,349
Educational Media/Library Services:					
Salaries	108,320	(106,649)	1,671		1,671
Supplies and Materials	12,500	(7,010)	5,490	4,788	702
Total Educational Media/Library Services	120,820	(113,659)	7,161	4,788	2,373
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	366,526	(366,526)			
Salaries of Secretarial and Clerical Assistants	75,000	(74,054)	946		946
Supplies and Materials	5,000	(3,096)	1,904		1,904
Other Objects	750	(750)			
Total Support Services – School Administration	447,276	(444,426)	2,850		2,850

Trenton School District

Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2010

School: Daylight-Twilight High School

Expenditures	**Original Budget**	**Transfers**	**Final Budget**	**Expenditures**	**Variance**
Security:					
Salaries	$ 132,000	$ (123,601)	$ 8,399	$ 8,300	$ 99
Total Security	132,000	(123,601)	8,399	8,300	99
Student Transportation Services:					
Contracted Serv –Transp (Oth than Btw Home and Sch) – Ven	2,500		2,500		2,500
Total Student Transportation Services	2,500		2,500		2,500
Unallocated Benefits:					
Health Benefits	1,310,513	(1,310,513)			
Tuition Reimbursement	20,000	(20,000)			
Total Unallocated Benefits	1,330,513	(1,330,513)			
Total Undistributed Expenditures	2,249,325	(2,224,464)	24,861	13,088	11,773
Total Expenditures - Current	5,619,318	(5,199,448)	419,870	181,124	238,746
Total Expenditures - School Based	5,619,318	(5,199,448)	419,870	181,124	238,746
Other Financing Sources:					
Transfers In	5,619,318	(5,199,448)	419,870	181,124	238,746
Total Other Financing Sources	5,619,318	(5,199,448)	419,870	181,124	238,746
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

Special Revenue Fund
Detail Statements

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Trenton School District
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures – Budgetary Basis
Year ended June 30, 2010

	Title I								Title II-A	
	2009-2010 Regular Program	2009-2010 ARRA	2008-2009 Carryover	Reading First 2008-2009 Carryover	Reading First Regular Program	2008-2009 SIA	2009-2010 SIA	ARRA SIA	Regular Program	2008-09 Carryover
Revenues:										
Federal sources	$ 4,952,906	$ 1,073,592	$ 278,483	$ 54,328	$ 463,261	$ 319,115	$ 101,586	$ 86,764	$ 776,588	$ 154,399
State sources										
Other sources										
Total revenues	$ 4,952,906	$ 1,073,592	$ 278,483	$ 54,328	$ 463,261	$ 319,115	$ 101,586	$ 86,764	$ 776,588	$ 154,399
Expenditures:										
Instruction:										
Salaries of teachers				$ 46,400	$ 346,696	$ 124,471		$ 27,173		
Other salaries for instruction				2,432		2,145				
Purchased professional and educational services						5,050				
Other purchased services										
General supplies					12,864	35,555	$ 2,663	9,340		
Textbooks										
Other objects										
Total instruction				48,832	359,560	167,221	2,663	36,513		
Support services:										
Salaries of program directors										
Salaries of other professional staff	$ 608,078		$ 3,182		17,379				$ 399,207	$ 147,047
Salaries of secretarial and clerical assistants	58,586									
Other salaries		$ 99,289				102,510			3,870	
Personal services–employee benefits	214,782	15,848		3,735	64,555	38,889	4,507	4,767	354,801	
Purchased professional–educational services	908,812	924,593	13,155		13,715	1,300	1,039	10,546	12,000	5,200
Purch. educational serv. - contracted Pre-K							24,000			
Other purchased services	9,969	4,928	100		1,691	125		1,850	4,494	
Travel				1,761		5,666		567		597
Supplies and materials		18,212	1,878		6,361	1,904	69,377	32,521	2,216	1,555
Miscellaneous expenditures	29,882	10,722	14,318			1,500				
Total support services	1,830,109	1,073,592	32,633	5,496	103,701	151,894	98,923	50,251	776,588	154,399
Contribution to whole school reform	3,122,797		245,850							
Total expenditures	$ 4,952,906	$ 1,073,592	$ 278,483	$ 54,328	$ 463,261	$ 319,115	$ 101,586	$ 86,764	$ 776,588	$ 154,399

Trenton School District
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures – Budgetary Basis
Year ended June 30, 2010

	Title II-D		Title III			Title IV		Small Learning Community	Small Learning Community	Small Learning Community
	Regular Program	2008-09 Carryover	Regular Program	2008-09 Carryover	Immigrant 2008-09 Carryover	Regular Program	2008-09 Carryover	Regular Program	2008-09 Carryover	2007-08 Carryover
Revenues:										
Federal sources	$ 47,421	$ 3,780	$ 209,229	$ 35,578	$ 9,364	$ 28,726	$ 576	$ 74,744	$ 97,930	$ 98,750
State sources										
Other sources										
Total revenues	$ 47,421	$ 3,780	$ 209,229	$ 35,578	$ 9,364	$ 28,726	$ 576	$ 74,744	$ 97,930	$ 98,750
Expenditures:										
Instruction:										
Salaries of teachers				$ 5,000					$ 74,254	$ 60,060
Other salaries for instruction			$ 63,213							16,000
Purchased professional and educational services										
Other purchased services										
General supplies			14,326	21,491	$ 9,364			$ 20,021		
Textbooks										
Other objects										
Total instruction			77,539	26,491	9,364			20,021	74,254	76,060
Support services:										
Salaries of program directors										
Salaries of other professional staff		$ 3,780	44,237	5,530			$ 576		14,641	20,790
Salaries of secretarial and clerical assistants										
Other salaries										1,380
Personal services–employee benefits	$ 2,388		69,594			$ 1,589		20,512		
Purchased professional–educational services			10,000			26,540		25,000	4,960	
Purch. educational serv. - contracted Pre-K										
Other purchased services			2,000	1,629					1,800	
Travel			859					4,856		520
Supplies and materials	45,033			1,928		597		2,080		
Miscellaneous expenditures			5,000					2,275	2,275	
Total support services	47,421	3,780	131,690	9,087		28,726	576	54,723	23,676	22,690
Contribution to whole school reform										
Total expenditures	$ 47,421	$ 3,780	$ 209,229	$ 35,578	$ 9,364	$ 28,726	$ 576	$ 74,744	$ 97,930	$ 98,750

Trenton School District
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures – Budgetary Basis
Year ended June 30, 2010

	IDEIA						Safe Schools	21st Century	Carl Perkins
	Regular Program	2008-09 Carryover	IDEA ARRA	Preschool Carryover	Preschool Regular Program	Preschool ARRA	Regular Program	2008-2009 Carryover	Regular Program
Revenues:									
Federal sources	$ 3,420,201	$ 3,202	$ 2,619,140	$ 1,867	$ 65,029	$ 652	$ 192,788	$ 26,880	$ 132,340
State sources									
Other sources									
Total revenues	$ 3,420,201	$ 3,202	$ 2,619,140	$ 1,867	$ 65,029	$ 652	$ 192,788	$ 26,880	$ 132,340
Expenditures:									
Instruction:									
Salaries of teachers	$ 14,292		$ 1,146,844					$ 3,921	
Other salaries for instruction			418,293						
Purchased professional and educational services	32,295		20,000		$ 57,241				$ 8,000
Other purchased services	3,000,000					$ 652			
General supplies	7,152		73,127	$ 1,867	7,082			777	100,967
Textbooks									
Other objects									
Total instruction	3,053,739		1,658,264	1,867	64,323	652		4,698	108,967
Support services:									
Salaries of program directors									
Salaries of other professional staff		$ 1,972	49,500				$ 119,176	18,833	
Salaries of secretarial and clerical assistants	3,507								
Other salaries									18,584
Personal services–employee benefits	5,354		793,376		706		9,595		
Purchased professional–educational services	319,393		118,000				50,920		486
Purch. educational serv. - contracted Pre-K									
Other purchased services	547							2,426	4,303
Travel		322					1,875		
Supplies and materials	37,661	908					11,222	923	
Miscellaneous expenditures									
Total support services	366,462	3,202	960,876		706		192,788	22,182	23,373
Contribution to whole school reform									
Total expenditures	$ 3,420,201	$ 3,202	$ 2,619,140	$ 1,867	$ 65,029	$ 652	$ 192,788	$ 26,880	$ 132,340

Trenton School District
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures – Budgetary Basis
Year ended June 30, 2010

	Regular Program	McKinney Homeless 2008-09 Carryover	2009-10 ARRA	Walt Whitman Regular Program	Nursing Regular Program	Text - books Regular Program	Preschool Education Aid Regular Program	SBYSP TCHS Tornado Regular Program	JROTC Carryover	TCHS MCADA Regular Programs
Revenues:										
Federal sources	$ 89,956	$ 1,347	$ 89,503	$ 326,153						
State sources					$ 693	$ 4,115	$ 25,486,498	$ 522,223		
Other sources									$ 11,064	$ 1,118
Total revenues	$ 89,956	$ 1,347	$ 89,503	$ 326,153	$ 693	$ 4,115	$ 25,486,498	$ 522,223	$ 11,064	$ 1,118
Expenditures:										
Instruction:										
Salaries of teachers							$ 1,088,419			
Other salaries for instruction							502,689			
Purchased professional and educational services										
Other purchased services										
General supplies							11,307	$ 20,099		
Textbooks						$ 4,115				
Other objects							5,784			
Total instruction						4,115	1,608,199	20,099		
Support services:										
Salaries of program directors							168,716			
Salaries of other professional staff		$ 394		$ 26,748			1,135,207	117,127		
Salaries of secretarial and clerical assistants							154,854			
Other salaries							712,479			
Personal services–employee benefits	$ 453	953		4,832			1,385,325			
Purchased professional–educational services	89,503		$ 89,503	89,996			32,498	325,154		
Purch. educational serv. - contracted Pre-K							20,265,016			
Other purchased services				126,831			2,616	805		
Travel				21,564			1,566	21,666		
Supplies and materials				56,182			9,469	36,672		
Miscellaneous expenditures					$ 693		10,553	700	$ 11,064	$ 1,118
Total support services	89,956	1,347	89,503	326,153	693		23,878,299	502,124	11,064	1,118
Contribution to whole school reform										
Total expenditures	$ 89,956	$ 1,347	$ 89,503	$ 326,153	$ 693	$ 4,115	$ 25,486,498	$ 522,223	$ 11,064	$ 1,118

Trenton School District
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures – Budgetary Basis
Year ended June 30, 2010

	Washington Stuart Foundation	NJ Family Care	Connect ED	NJSBAIG	Other	
	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program	Totals
Revenues:						
Federal sources						$ 15,836,178
State sources		$ 17,580				26,031,109
Other sources	$ 18,520		$ 4,176	$ 62,766	$ 11,930	109,574
Total revenues	$ 18,520	$ 17,580	$ 4,176	$ 62,766	$ 11,930	$ 41,976,861
Expenditures:						
Instruction:						
Salaries of teachers	$ 11,021					$ 2,948,551
Other salaries for instruction	5,460					1,010,232
Purchased professional and educational services						122,586
Other purchased services						3,000,652
General supplies						348,002
Textbooks						4,115
Other objects	3				$ 215	6,002
Total instruction	16,484				215	7,440,140
Support services:						
Salaries of program directors						168,716
Salaries of other professional staff						2,733,404
Salaries of secretarial and clerical assistants						216,947
Other salaries	1,067	$ 17,580	$ 4,176		4,827	965,762
Personal services–employee benefits						2,996,561
Purchased professional–educational services					500	3,072,813
Purch. educational serv. - contracted Pre-K						20,289,016
Other purchased services				$ 5,000		171,114
Travel					220	62,039
Supplies and materials	910			57,766		395,375
Miscellaneous expenditures	59				6,168	96,327
Total support services	2,036	17,580	4,176	62,766	11,715	31,168,074
Contribution to whole school reform						3,368,647
Total expenditures	$ 18,520	$ 17,580	$ 4,176	$ 62,766	$ 11,930	$ 41,976,861

Trenton School District
Special Revenue Fund

Schedule of Preschool Education Aid Expenditures
Preschool
Budgetary Basis

Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 1,436,446	$ (272,936)	$ 1,163,510	$ 1,088,419	$ 75,091
Other Salaries for Instruction	611,815	(90,982)	520,833	502,689	18,144
General Supplies	39,200		39,200	11,307	27,893
Other Objects	15,750		15,750	5,784	9,966
Total instruction	2,103,211	(363,918)	1,739,293	1,608,199	131,094
Support services:					
Salaries of Program Directors	263,944	(69,744)	194,200	168,716	25,484
Salaries of Other Professional Staff	1,458,397	(176,889)	1,281,508	1,135,207	146,301
Salaries of Secr. And Clerical Assistants	146,802	24,725	171,527	154,854	16,673
Other Salaries	747,210	86,173	833,383	712,479	120,904
Personal Services - Employee Benefits	1,393,201	(7,876)	1,385,325	1,385,325	
Purchased Educational Services - Contracted Pre-K	20,301,243	507,529	20,808,772	20,265,016	543,756
Purchased Professional - Educational Services	113,660		113,660	32,498	81,162
Other Purchased Professional Services	10,000		10,000		10,000
Travel	7,854		7,854	1,566	6,288
Other Purchased Services	3,340		3,340	2,616	724
Supplies & Materials	15,000		15,000	9,469	5,531
Other Objects	28,000	77,982	105,982	10,553	95,429
Total support services	24,488,651	441,900	24,930,551	23,878,299	1,052,252
Total Expenditures	$ 26,591,862	$ 77,982	$ 26,669,844	$ 25,486,498	$ 1,183,346

Calculation of Budget and Carryover

Total revised 2009-10 Preschool Education Aid Allocation	$ 26,591,862
Add: Actual ECPA Carryover June 30, 2009	80,296
Add: Prior Year Purchase Orders Canceled	57,470
Total Preschool Education Aid Funds Available for 2009-10 Budget	26,729,628
Less: 2009-10 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	(26,669,844)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2010	59,784
Add: June 30, 2010 Unexpended Preschool Education Aid	1,183,346
2009-10 Carryover - Preschool Education Aid	$ 1,243,130
2009-10 Preschool Education Aid Carryover Budgeted for Preschool Programs 2010-11	$ -

Capital Projects Fund
Detail Statements

The capital projects fund is used to account for the acquisition and construction of major capital facilities and equipment purchases other than those financed by proprietary funds.

Trenton School District
Capital Projects Fund

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis

Year ended June 30, 2010

Revenues and Other Financing Sources	
State Sources - SDA Grants	$15,768,304
Contributions from the City of Trenton	469,300
Total revenues	16,237,604
Expenditures and Other Financing Uses	
Construction services	16,250,117
Total expenditures	16,250,117
Deficiency of revenues under expenditures	(12,513)
Fund balance, July 1	12,513
Fund balance, June 30	$ -

Trenton School District
Capital Projects Fund

Summary Schedule of Project Expenditures

Year ended June 30, 2010

Issue/Project Title	Original Authorization	Adjusted Appropriation	Expenditures to Date Prior Years	Expenditures to Date Current Year	Unexpended Balance June 30, 2010
District Projects					
2005-06 capital projects	$ 1,980,000	$ 1,975,647	$ 1,821,954	$ 60,914	$ 92,779
2008-09 capital projects	1,350,000	1,346,415	389,870	420,899	535,646
Subtotal			2,211,824	481,813	628,425
NJ School Development Authority Projects					
Trenton HS	38,405,000	12,054,332	11,655,521	161,844	236,967
Hedgepeth Williams MS	1,605,400	2,422,962	2,422,962		
Arthur Holland MS	1,484,292	305,512	305,512		
Grace A. Dunn MS	4,189,000	5,050,308	5,034,228		16,080
Cadwalader ES	16,246,827	235,285	215,927		19,358
Bellevue ES	70,330	70,330	70,330		
Columbus ES	10,221,219	20,294,868	20,239,017		55,851
Franklin ES	2,244,000	2,760,872	2,760,872		
Grant ES	3,542,000	4,218,272	4,218,272		
Gregory ES	4,051,951	4,649,521	4,649,521		
Harrison ES	1,300,000	1,565,892	1,565,892		
Jefferson ES	43,000	51,786	51,786		
Joyce Kilmer ES	17,741,371	25,129,056	25,005,892	123,164	
Luis Munoz Rivera ES	3,369,000	3,940,458	3,940,458		
Monument ES	22,111	636,309	330,907	170,145	135,257
Mott ES	5,895,750	9,183,948	9,148,218		35,730
PJ Hill	10,125,593	10,745,261	10,729,037		16,224
Parker ES	8,092,000	19,995,354	19,995,354		
Robbins ES	331,267	307,665	300,367		7,298
Stokes ES	1,212,329	33,055	33,055		
Washington ES	1,766,000	2,091,845	2,088,095		3,750
Roebling ES	21,000,000	24,052,019	18,632,075	2,449,809	2,970,135
Daylight/Twilight Alternative HS	18,122,852	40,947,151	39,545,318	348,593	1,053,240
Martin Luther King	20,000,000	58,087,018	45,303,992	12,253,129	529,897
New Early Childhood Center	1,227,324	2,920,692	2,215,970	175,656	529,066
Wilson MS	101,254	390,871	302,434	85,964	2,473
Subtotal			230,761,012	15,768,304	5,611,326
Total			$ 232,972,836	$ 16,250,117	$ 6,239,751

Fiduciary Funds
Detail Statements

Trust funds are used to account for gifts and bequests to the School District for a specific purpose.

Private-Purpose Scholarship Fund – This is a Private-purpose trust fund and limits expenses to the amounts earned on the trust principal.

Agency funds are used to account for assets held by the School District as an agent for individuals, private organizations, other governments and/or other funds.

Student Activity Fund – This agency fund is used to account for student funds held at the schools.

Payroll fund – This agency fund is used to account for the payroll transactions of the School District.

Trenton School District
Fiduciary Funds

Combining Statement of Fiduciary Net Assets

June 30, 2010

	Trust	Agency		
	Private - Purpose Scholarship Funds	Student Activity	Payroll	Totals
Assets				
Cash and cash equivalents	$ 190,786	$ 118,503	$ 1,368,194	$ 1,486,697
Investments	236,600			
Total assets	427,386	$ 118,503	$ 1,368,194	$ 1,486,697
Liabilities				
Payroll deductions and withholdings payable			$ 1,332,993	$ 1,332,993
Summer escrow payroll payable			35,201	35,201
Due to student groups		$ 118,503		118,503
Total liabilities		$ 118,503	$ 1,368,194	$ 1,486,697
Net assets				
Reserved for scholarships	$ 427,386			

Trenton School District
Fiduciary Funds

Statement of Changes in Fiduciary Net Assets

Year ended June 30, 2010

	Private-purpose Scholarship Fund
Additions	
Interest	$ 147
Unrealized gain on investment	27,864
Total additions	28,011
Deductions	
Scholarship payments	19,687
Total deductions	19,687
Change in net assets	8,324
Net assets - beginning	419,062
Net assets - end	$ 427,386

Trenton School District
Student Activity Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2010

Elementary schools	Balance June 30, 2009	Cash Receipts	Cash Disbursements	Balance June 30, 2010
Columbus	$ 1	$ 3,527	$ 3,316	$ 212
Grant	1,097	1		1,098
Gregory	252		81	171
Harrison	666		553	113
Hill	1,360	39,897	39,362	1,895
Kilmer	255	265	68	452
Mott	1,465	10,078	10,839	704
Parker	6,097	1,982	1,576	6,503
Rivera	3,536	3,316	6,465	387
Robbins Annex	87	26	113	
Stokes	3,144		3,001	143
Wilson	1,435	24,332	12,196	13,571
	$ 19,395	$ 83,424	$ 77,570	$ 25,249
Middle schools				
Dunn	$ 1,996	$ 650	$ 1,173	$ 1,473
Hedgepath-Williams	4,671	4,243	8,747	167
	$ 6,667	$ 4,893	$ 9,920	$ 1,640
High schools				
Activities Assn.	$ 90,662	$ 81,514	$ 98,614	$ 73,562
TCHS West	1,983	2,234	3,144	1,073
Athletic	652	95,461	84,514	11,599
JROTC	675	359	900	134
Daylight/Twilight HS	8,272	5,367	8,393	5,246
	$ 102,244	$ 184,935	$ 195,565	$ 91,614
Total all schools	$ 128,306	$ 273,252	$ 283,055	$ 118,503

Trenton School District
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2010

	Balance June 30, 2009	Cash Receipts	Cash Disbursements	Balance June 30, 2010
Assets				
Cash and cash equivalents	$ 1,777,826	$ 136,225,372	$ 136,635,004	$ 1,368,194
Total assets	$ 1,777,826	$ 136,225,372	$ 136,635,004	$ 1,368,194
Liabilities				
Payroll deductions and withholdings payable	$ 1,744,197	$ 133,229,311	$ 133,640,515	$ 1,332,993
Summer escrow payroll payable	33,629	2,996,061	2,994,489	35,201
Total liabilities	$ 1,777,826	$ 136,225,372	$ 136,635,004	$ 1,368,194

Statistical Section
(Unaudited)

Statistical Section
Unaudited

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year. The district implemented GASB Statement 34 in the fiscal year ended June 30, 2003; schedules presenting district-wide information include information beginning in that year. Ten years of information has been provided where available.*

Trenton School District
Net Assets by Component

Last Nine Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities:									
Invested in capital assets	$ 47,250,510	$ 58,461,333	$ 94,499,202	$ 146,448,158	$ 177,009,418	$ 204,648,051	$ 249,791,051	$ 273,336,235	$ 283,500,956
Restricted	1,168,970	296,378	220,386	66,984	351,583	150,956	694,702	12,513	-
Unrestricted (deficit)	(46,748,713)	(27,924,320)	(25,273,029)	(27,537,268)	(25,812,658)	(21,058,633)	(36,037,098)	(48,828,941)	(45,842,812)
Total governmental activities net assets	$ 1,670,767	$ 30,833,391	$ 69,446,559	$ 118,977,874	$ 151,548,343	$ 183,740,374	$ 214,448,655	$ 224,519,807	$ 237,658,144
Business-type activities:									
Invested in capital assets	$ 166,008	$ 111,957	$ 118,597	$ 204,790	$ 203,261	$ 161,635	$ 133,112	$ 99,598	$ 63,531
Unrestricted (deficit)	(166,008)	(111,957)	(118,597)	(204,790)	(203,261)	(161,635)	(133,112)	(99,598)	(63,531)
Total business-type activities net assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District-wide:									
Invested in capital assets	$ 47,416,518	$ 58,573,290	$ 94,617,799	$ 146,652,948	$ 177,212,679	$ 204,809,686	$ 249,924,163	$ 273,435,833	$ 283,564,487
Restricted	1,168,970	296,378	220,386	66,984	351,583	150,956	694,702	12,513	-
Unrestricted (deficit)	(46,914,721)	(28,036,277)	(25,391,626)	(27,742,058)	(26,015,919)	(21,220,268)	(36,170,210)	(48,928,539)	(45,906,343)
Total district net assets	$ 1,670,767	$ 30,833,391	$ 69,446,559	$ 118,977,874	$ 151,548,343	$ 183,740,374	$ 214,448,655	$ 224,519,807	$ 237,658,144

Source: CAFR Schedule A-1 and District records.

Note: This table was required with the implementation of GASB 44 in the 2006 fiscal year. This information is presented back to the year of implementation of GASB 34 and additional years will be added until ten years are presented.

Trenton School District
Changes in Net Assets

Last Nine Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses									
Governmental activities:									
Instruction	$ 93,262,127	$ 113,733,819	$ 130,431,151	$ 138,062,033	$ 140,791,778	$ 149,396,258	$ 153,801,807	$ 154,662,006	$ 150,371,449
Support Services:									
Student & instruction related services	36,676,251	54,221,688	54,474,585	64,355,769	68,913,960	61,514,190	66,384,800	66,950,578	61,599,697
General administration services	3,525,052	2,805,360	3,089,118	3,455,400	3,391,073	3,073,606	3,273,980	3,008,896	2,874,648
School Administrative services	5,753,867	7,720,461	8,868,077	9,675,340	10,345,637	10,744,208	11,663,048	11,107,060	12,267,981
Central Services	-	-	-	629,059	4,646,477	1,687,269	4,248,448	4,414,715	4,833,673
Administrative information technology	-	-	-	1,102,716	1,132,757	1,420,788	1,434,936	1,612,989	2,595,571
Plant operations and maintenance	18,419,558	23,614,327	28,295,054	31,625,361	34,607,490	34,062,174	36,155,877	33,208,830	31,959,476
Pupil transportation	8,011,078	8,233,752	8,249,682	9,022,301	9,454,757	8,586,884	9,253,583	8,394,274	7,991,036
Other support services	37,702,762	5,936,728	6,218,337	69,982	1,234	-	-	-	-
Special Schools	4,205,904	5,732,145	488,750	2,221,878	5,428,082	2,519,587	1,926,409	350,921	-
Charter Schools	18,085,752	16,474,061	15,305,474	12,808,803	14,338,432	15,691,107	17,388,920	27,541,252	32,417,802
Capital outlay	5,675,922	2,470,559	737,835	414,408	1,491,054	134,139	-	-	-
Unallocated depreciation	2,005,975	-	-	-	-	-	-	-	-
Total governmental activities expenses	233,324,248	240,942,900	256,158,063	273,443,050	294,542,731	288,830,210	305,531,800	311,251,521	306,911,333
Business-type activities:									
Food service	7,280,169	7,488,054	7,383,996	8,613,828	8,721,924	8,834,447	9,201,724	8,615,763	5,640,447
Total business-type activities expense	7,280,169	7,488,054	7,383,996	8,613,828	8,721,924	8,834,447	9,201,724	8,615,763	5,640,447
Total district expenses	$ 240,604,417	$ 248,430,954	$ 263,542,059	$ 282,056,878	$ 303,264,655	$ 297,664,657	$ 314,733,524	$ 319,867,284	$ 312,551,780
Program Revenues									
Governmental activities:									
Operating and capital grants and contributions	$ 16,805,918	$ 31,746,623	$ 33,624,296	$ 38,091,240	$ 36,197,977	$ 63,721,493	$ 88,772,440	$ 70,312,423	$ 58,275,271
Total governmental activities program revenues	16,805,918	31,746,623	33,624,296	38,091,240	36,197,977	63,721,493	88,772,440	70,312,423	58,275,271
Business-type activities:									
Charges for services									
Food service	1,215,219	1,466,449	1,514,060	1,848,499	1,969,126	1,831,304	1,671,160	1,149,614	756,447
Operating grants and contributions	3,181,821	3,233,707	3,312,317	3,553,225	3,797,945	3,863,189	4,191,605	5,141,925	4,727,313
Total business type activities program revenues	4,397,040	4,700,156	4,826,377	5,401,724	5,767,071	5,694,493	5,862,765	6,291,539	5,483,760
Total district program revenues	$ 21,202,958	$ 36,446,779	$ 38,450,673	$ 43,492,964	$ 41,965,048	$ 69,415,986	$ 94,635,205	$ 76,603,962	$ 63,759,031
Net (Expense)/Revenue									
Governmental activities	$ (216,518,330)	$ (209,196,277)	$ (222,533,767)	$ (235,351,810)	$ (258,344,754)	$ (225,108,717)	$ (216,759,360)	$ (240,939,098)	$ (248,636,062)
Business-type activities	(2,883,129)	(2,787,898)	(2,557,619)	(3,212,104)	(2,954,853)	(3,139,954)	(3,338,959)	(2,324,224)	(156,687)
Total district-wide net expense	$ (219,401,459)	$ (211,984,175)	$ (225,091,386)	$ (238,563,914)	$ (261,299,607)	$ (228,248,671)	$ (220,098,319)	$ (243,263,322)	$ (248,792,749)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Property taxes levied for general purposes, net	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662
Unrestricted grants and contributions	192,084,013	196,506,196	238,947,368	265,764,154	266,827,194	236,134,860	227,545,891	230,993,774	239,424,517
Special items		21,289,338							
Investment earnings	216,983	137,206	157,954	294,947	452,929	705,309	380,275	71,417	
Miscellaneous income	2,540,249	1,761,108	3,506,542	1,234,783	5,474,291	2,484,871	1,378,194	1,153,621	1,390,907
Transfers	(2,883,129)	(2,787,898)	(2,557,619)	(3,212,104)	(2,954,853)	(3,139,954)	(3,338,959)	(2,324,224)	(156,687)
Total governmental activities	213,073,778	238,021,612	261,169,907	285,197,442	290,915,223	257,300,748	247,081,063	251,010,250	261,774,399
Business-type activities:									
Transfers	2,883,129	2,787,898	2,557,619	3,212,104	2,954,853	3,139,954	3,338,959	2,324,224	156,687
Total business-type activities	2,883,129	2,787,898	2,557,619	3,212,104	2,954,853	3,139,954	3,338,959	2,324,224	156,687
Total district-wide	$ 215,956,907	$ 240,809,510	$ 263,727,526	$ 288,409,546	$ 293,870,076	$ 260,440,702	$ 250,420,022	$ 253,334,474	$ 261,931,086
Change in Net Assets									
Governmental activities	$ (3,444,552)	$ 28,825,335	$ 38,636,140	$ 49,845,632	$ 32,570,469	$ 32,192,031	$ 30,321,703	$ 10,071,152	$ 13,138,337
Business-type activities	-	-	-	-	-	-	-	-	-
Total district	$ (3,444,552)	$ 28,825,335	$ 38,636,140	$ 49,845,632	$ 32,570,469	$ 32,192,031	$ 30,321,703	$ 10,071,152	$ 13,138,337

Source: CAFR Schedule A-2 and District records.

Note: This table was required with the implementation of GASB 44 in the 2006 fiscal year. This information is presented back to the year of implementation of GASB 34 and additional years will be added until ten years are presented.

Trenton School District
Fund Balances - Governmental Funds

Last Nine Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund:									
Reserved	$ 807,708	$ 1,592,227	$ 7,824,433	$ 2,844,220	$ 414,118	$ 197,307	$ 741,495		$ 65,260
Unreserved (deficit)	4,035,175	487,226	(1,988,139)	(1,972,514)	(5,635,283)	(2,564,236)	(8,970,745)	$ (19,625,590)	(16,652,470)
Total general fund	$ 4,842,883	$ 2,079,453	$ 5,836,294	$ 871,706	$ (5,221,165)	$ (2,366,929)	$ (8,229,250)	$ (19,625,590)	$ (16,587,210)
All Other Governmental Funds:									
Reserved	$ 361,262	$ 296,378	$ 7,092	$ 66,984	$ 351,583	$ 150,956	$ -	$ 12,513	$ 144,622
Unreserved, reported in:									
Special revenue fund (deficit)		(676,133)	(774,985)	(769,008)	(755,358)	(687,911)	(744,196)	(2,757,491)	(2,659,186)
Capital projects fund (deficit)									(144,622)
Total all other governmental funds	$ 361,262	$ (379,755)	$ (767,893)	$ (702,024)	$ (403,775)	$ (536,955)	$ (744,196)	$ (2,744,978)	$ (2,659,186)

Source: CAFR Schedule B-1 and District records.

Note: This table was required with the implementation of GASB 44 in the 2006 fiscal year. This information is presented back to the year of implementation of GASB 34 and additional years will be added until ten years are presented.

Trenton School District
Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal year ended June 30,									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Tax levy	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662	$ 21,115,662
Interest earnings	591,622	216,983	137,206	157,954	294,947	452,929	705,309	380,275	71,417	-
Miscellaneous	9,111,296	2,540,249	2,969,093	4,001,912	2,380,682	6,698,652	3,309,467	3,474,747	1,753,998	1,969,781
State sources	179,317,480	198,456,068	214,619,657	259,405,172	285,095,318	284,480,176	283,952,835	300,093,824	284,503,869	247,031,783
Federal sources	8,740,792	10,433,863	12,425,177	12,671,122	17,614,177	17,320,634	15,078,922	14,127,954	16,201,951	50,089,131
Total revenue	218,876,852	232,762,825	251,266,795	297,351,822	326,500,786	330,068,053	324,162,195	339,192,462	323,646,897	320,206,357
Expenditures										
Instruction:										
Regular Instruction	48,785,189	51,409,676	46,274,196	51,624,590	51,551,529	56,145,990	55,728,007	55,208,324	55,433,911	54,406,500
Special education instruction	12,775,637	13,930,425	18,767,945	19,792,023	23,225,594	22,514,598	21,456,237	20,817,989	19,803,854	17,509,176
Vocational education	309,542	-	245,948	1,916,068	1,968,385	2,663,936	2,536,222	2,638,615	2,614,876	2,122,586
Other instruction	3,896,684	5,111,010	4,540,843	2,249,595	4,812,385	2,914,149	2,256,673	2,688,049	2,974,774	3,398,580
Support Services:										
Tuition	24,283,314	22,811,016	24,531,282	29,447,258	30,006,364	28,415,397	32,061,853	34,683,917	38,685,650	35,837,822
Student & inst. related services	30,460,268	36,676,251	47,193,228	45,713,785	54,490,409	58,065,429	50,425,193	54,125,845	55,163,892	50,889,647
General administration	2,202,454	3,525,052	2,483,617	2,696,521	3,046,402	2,961,111	2,584,025	2,674,270	2,472,397	2,521,307
School administrative services	5,795,564	5,753,867	5,891,145	6,540,487	7,187,006	7,627,799	7,351,470	7,634,570	7,452,658	7,895,492
Central services	-	-	-	-	2,608,517	2,713,476	2,899,341	2,952,780	3,108,580	3,260,099
Admin. information technology	-	-	-	-	945,326	966,697	1,173,886	1,172,887	1,303,734	2,110,555
Plant operations and maintenance	17,314,383	18,419,558	19,323,372	22,750,584	25,487,316	28,359,131	26,716,980	27,134,960	26,181,029	23,735,155
Pupil transportation	7,773,114	8,011,078	8,070,555	7,988,869	8,525,053	8,867,545	8,001,951	8,560,806	7,757,640	7,282,524
Other Support Services	-	-	-	-	69,313	1,223	-	-	-	-
Employee benefits	35,317,365	36,059,530	39,727,855	46,238,335	45,279,828	49,127,935	57,819,493	60,801,760	55,337,717	57,096,907
Special Schools	-	4,205,904	4,580,814	398,817	1,749,911	4,264,009	1,836,727	1,926,409	277,754	-
Charter Schools	16,647,057	18,085,752	16,474,061	15,305,474	12,808,803	14,338,432	15,691,107	17,388,920	27,541,252	32,417,802
Capital outlay	12,186,162	6,496,615	13,878,483	38,763,094	54,425,260	42,960,965	29,762,020	39,808,776	28,610,077	16,441,346
Total expenditures	217,746,733	230,495,734	251,983,344	291,425,500	328,187,401	332,907,822	318,301,185	340,218,877	334,719,795	316,925,498
Excess (Deficiency) of revenues over (under) expenditures	1,130,119	2,267,091	(716,549)	5,926,322	(1,686,615)	(2,839,769)	5,861,010	(1,026,415)	(11,072,898)	3,280,859
Other Financing sources (uses)										
Transfers in	-	-	-	21,119,932	22,913,622	26,467,142	26,036,010	12,365,124	4,503,288	3,368,647
Transfers out	-	-	-	(23,677,551)	(26,125,726)	(29,421,995)	(29,175,964)	(15,704,083)	(6,827,512)	(3,525,334)
Total other financing sources (uses)	-	-	-	(2,557,619)	(3,212,104)	(2,954,853)	(3,139,954)	(3,338,959)	(2,324,224)	(156,687)
Net change in fund balances	$ 1,130,119	$ 2,267,091	$ (716,549)	$ 3,368,703	$ (4,898,719)	$ (5,794,622)	$ 2,721,056	$ (4,365,374)	$ (13,397,122)	$ 3,124,172
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records

Note: Noncapital expenditures are total expenditures less capital outlay.
Central Service and Administrative Information Technology account classifications were added beginning with year end June 30, 2005.
Prior to June 30, 2005, Central Service and Administrative Information Technology were combined in Other Support Services as Business and Other Support Services.

Trenton School District
General Fund - Other Local Revenue by Source

Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

Fiscal Year Ended June 30,	Reduction of IBNR Liability	Reimbursements	Cancellation of Potential Tax Liability	Donations	Rentals	Prior Year Refunds	Miscellaneous	Annual Totals
2001	$ 675,949					$ 914,120	$ 167,304	$ 1,757,373
2002		$ 480,018				266,925	198,603	945,546
2003	564,637					83,688		648,325
2004		648,049	$ 286,496	$ 807,503		635,606	819,339	3,196,993
2005		232,106				200,080	344,979	777,165
2006		640,443			$ 55,156	29,124	255,476	980,199
2007		129,558	32,258		32,258	406,324	519,430	1,119,828
2008		762,443			16,063	222,172	377,516	1,378,194
2009		463,812			45,128	213,029	431,652	1,153,621
2010		453,128			24,278	431,349	482,152	1,390,907

Source: District records

Trenton School District
Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities [a]	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate [b]
2001	$ 22,666,210	$ 1,297,195,240	$ 430,781,755	$ 39,972,900	$ 42,265,800	$ 1,832,881,905	$ 18,652,537	$ 1,851,534,442	$ 1,869,494,336	$ 1.140
2002	22,517,210	1,292,267,640	434,427,105	39,969,200	42,071,100	1,831,252,255	19,840,375	1,851,082,630	1,927,590,919	1.140
2003	22,904,010	1,288,834,510	469,051,305	40,939,800	41,977,800	1,863,707,425	19,957,853	1,883,665,278	1,975,931,334	1.140
2004	21,746,010	1,287,297,910	487,432,105	41,365,900	42,522,900	1,880,364,825	19,501,085	1,899,865,910	2,046,781,513	1.110
2005	21,986,110	1,295,070,360	496,337,825	43,270,700	43,608,600	1,900,273,595	18,717,352	1,918,990,947	2,110,712,200	1.100
2006	19,536,760	1,305,752,610	525,071,725	44,432,200	44,433,100	1,939,226,395	15,296,693	1,954,523,088	2,456,824,015	1.080
2007	18,350,710	1,314,322,040	530,827,025	43,104,900	43,591,800	1,950,196,475	13,589,166	1,963,785,641	2,962,790,672	1.080
2008	18,073,280	1,319,790,070	530,895,060	43,337,200	43,744,200	1,955,839,810	11,241,518	1,967,081,328	3,265,599,068	1.074
2009	19,115,080	1,322,952,320	537,866,880	43,058,100	48,706,300	1,971,698,680	12,666,783	1,983,865,463	3,342,189,250	1.064
2010	18,592,390	1,326,000,120	532,937,420	43,492,400	50,344,100	1,971,366,430	12,468,760	1,983,835,190	3,087,981,717	1.065

Source: Municipal Tax Assessor

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when the County Board of Taxation requests Treasury to order a reassessment.

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

b Tax rates are per $100

Trenton School District
Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years
(rate per $100 of assessed value)
Unaudited

Fiscal Year Ended June 30,	Trenton School District Direct Rate: Basic Rate [a]	Trenton School District Direct Rate: (From J-6) Total Direct School Tax Rate	Overlapping Rates: City of Trenton	Overlapping Rates: Mercer County (including Open Space)	Total Direct and Overlapping Tax Rate
2001	$ 1.140	$ 1.140	$ 2.150	$ 0.600	$ 3.890
2002	1.140	1.140	2.200	0.630	3.970
2003	1.140	1.140	2.140	0.680	3.960
2004	1.110	1.110	2.300	0.610	4.020
2005	1.100	1.100	2.340	0.620	4.060
2006	1.080	1.080	2.380	0.640	4.100
2007	1.080	1.080	2.400	0.710	4.190
2008	1.074	1.074	2.534	0.775	4.383
2009	1.064	1.064	2.816	0.810	4.690
2010	1.065	1.065	3.627	0.786	5.478

Source: Municipal Tax Collector

[a] The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the net valuation taxable.

Trenton School District
Principal Property Taxpayers

Current Year and Nine Years Ago
Unaudited

	2010			2001		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
State of New Jersey	$ 938,031,330		47.20%			
The Richard Hughes Justice Complex	102,069,300		5.15%	$ 102,069,300		5.51%
New Jersey Economic Development Authority	88,370,500		4.45%	57,738,100		3.12%
State Street Square Urban Renewal	30,507,600		1.54%	23,040,700		1.24%
33-50 State Street LLC	41,966,000		2.12%	21,724,800		1.17%
Verizon	11,587,770		0.58%	18,652,537		1.01%
Robert and Richards (office building)	19,884,200		1.00%	19,884,200		1.07%
ISTAR 100 Riverview	34,311,300		1.73%	19,011,300		1.03%
ENDOV Associates LLC	18,420,200		0.93%	10,969,600		0.59%
Trois Holdings LLC	14,362,800		0.72%	14,362,800		0.78%
DREI Holdings LLC	10,822,000		0.55%	10,822,000		0.58%
Clinton Commons Associates	10,808,150		0.54%	21,065,800		1.14%
DB State Street Urban Renewal	-		0.00%	16,715,300		0.90%
Total	$ 1,321,141,150		66.51%	$ 336,056,437		18.15%
Total Assessed Value (J-6)	$1,983,835,190			$ 1,851,534,442		

* Trenton is the Capital City for the State of New Jersey. Accordingly, a significant portion of its land and buildings, by virtue of its use by the State of New Jersey, is tax exempt.

The City receives payments in lieu of taxes from the State of New Jersey.

Source: Municipal Tax Assessor

Trenton School District
Property Tax Levies and Collections

Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy[a]		Collections in Subsequent Years
		Amount	Percentage of Levy	
2001	$ 70,451,512	$ 62,416,733	88.60%	$ 5,886,972
2002	73,675,947	65,797,892	89.31	6,103,915
2003	76,287,775	69,561,805	91.18	5,179,997
2004	76,110,241	73,708,681	96.84	3,980,681
2005	78,766,364	76,747,319	97.44	255,934
2006	81,403,670	79,651,581	97.85	535,515
2007	81,056,387	79,593,674	98.19	203,077
2008	84,893,492	83,651,100	98.54	151,936
2009	92,082,192	90,720,210	98.52	183,661
2010	105,319,651	102,743,237	97.55	360,532

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

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

Trenton School District
Ratios of Outstanding Debt by Type

Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Governmental Activities		Total District	Percentage of Personal Income [a]	Per Capita [a]
	General Obligation Bonds [b]	Capital Leases			
2001	$ 35,852,000	$ 1,682,510	$ 37,534,510	0.03%	$ 9,497
2002	33,193,000	1,134,437	34,327,437	0.03	9,620
2003	48,446,000	569,358	49,015,358	0.02	9,745
2004	47,859,000	391,462	48,250,462	0.02	9,872
2005	45,465,000	207,490	45,672,490	0.02	10,168
2006	47,549,000		47,549,000	0.02	10,473
2007	47,934,000		47,934,000	0.03	15,933
2008	45,688,556		45,688,556	0.03	15,933
2009	47,917,348		47,917,348	0.03	16,157
2010	50,661,392		50,661,392	0.03	17,082

Source: City of Trenton Finance Office

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

a See J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

b Type I Net Bonded Debt. See footnote 5 for more information. This debt is included in the financial statements of the City of Trenton.

Trenton School District
Ratios of Net General Bonded Debt Outstanding

Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding: General Obligation Bonds	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value [a] of Property	Per Capita [b]
2001	$ 35,852,000	$ 35,852,000	1.93%	$ 9,497
2002	33,193,000	33,193,000	1.79	9,620
2003	48,446,000	48,446,000	2.57	9,745
2004	47,859,000	47,859,000	2.52	9,872
2005	45,465,000	45,465,000	2.37	10,168
2006	47,549,000	47,549,000	2.05	10,473
2007	47,934,000	47,934,000	2.05	15,933
2008	45,688,556	45,688,556	2.32	15,933
2009	47,917,348	47,917,348	2.43	16,157
2010	50,661,392	50,661,392	2.57	17,082

Notes: Details regarding the district's outstanding debt can be found in the notes to the basic financial statements.

a See Exhibit J-6 for property tax data.

b Population data can be found in Exhibit J-14 estimated upon an annual 1.3% growth rate.

Trenton School District
Direct and Overlapping Governmental Activities Debt

As of June 30, 2010
Unaudited

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [a]	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
City of Trenton	$ 50,661,392	100%	$ 50,661,392
Other debt			
City of Trenton	171,963,559	100%	171,963,559
County of Mercer	*	6.252%	-
Mercer County Improvement Authority	*		
Subtotal, overlapping debt			222,624,951
Trenton District Direct Debt			-
Total direct and overlapping debt			$ 222,624,951

Sources: City of Trenton Finance Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of The City of Trenton. 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.

* Information not available

Trenton School District
Legal Debt Margin Information

Last Ten Fiscal Years
Unaudited

Legal Debt Margin Calculation for Fiscal Year 2010

	Equalized valuation basis		
	2010	$	3,087,981,717
	2009		3,342,189,250
	2008		3,265,599,068
The debt applicable to the limit may be offset only by amounts that the applicable law expressly allows.	[A]	$	9,695,770,035
Average equalized valuation of taxable property	[A/3]	$	3,231,923,345
Debt limit (4 % of average equalization value)	[B]		129,276,934 a
Type I net bonded school debt	[C]		50,661,392
Legal debt margin	[B-C]	$	78,615,542

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	$ 73,260,376	$ 73,218,659	$ 73,342,962	$ 74,635,393	$ 76,782,827	$ 129,276,934	$ 95,156,266	$ 110,422,065	$ 127,607,720	$ 129,276,934
Total net debt applicable to limit	35,852,000	33,193,000	48,446,000	47,859,000	45,465,000	50,661,392	47,934,000	45,688,556	47,917,348	50,661,392
Legal debt margin	$ 37,408,376	$ 40,025,659	$ 24,896,962	$ 26,776,393	$ 31,317,827	$ 78,615,542	$ 47,222,266	$ 64,733,509	$ 79,690,372	$ 78,615,542
Total net debt applicable to the limit as a percentage of debt limit	48.9%	45.3%	66.1%	64.1%	59.2%	39.2%	50.4%	41.4%	37.6%	39.2%

Source: Abstract of ratables and District Records CAFR Schedule J-6.

a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

Trenton School District
Demographic and Economic Statistics

Last Ten Fiscal Years
Unaudited

Year	Population [a]	Personal Income [b]	Per Capita Personal Income [c]	Unemployment Rate [d]
2001	85,289	N/A	$ 9,497	7.20%
2002	85,028	N/A	9,620	11.20
2003	84,808	N/A	9,745	10.20
2004	84,759	N/A	9,872	8.30
2005	83,918	N/A	10,168	9.00
2006	83,154	N/A	10,473	9.10
2007	82,804	N/A	15,933	7.90
2008	82,804	N/A	15,933	9.90
2009	82,804	N/A	16,157	12.10
2010	83,242	N/A	17,082	9.60

Source:

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

[b] Personal income not available

[c] Per capita personal income by municipality estimated based upon the 2000 Census published by the US Bureau of Economic Analysis.

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

Trenton Public School District
Principal Employers

Current Year and Nine Years Ago
Unaudited

	2010			2001	
Employer	**Employees**	**Percentage of Total Employment**	**Employer**	**Employees**	**Percentage of Total Employment**
State of New Jersey	21,000	65.4%	State of New Jersey	21,076	64.9%
Capital Health Systems	3,000	9.3%	Trenton School System	1,945	6.0%
(formerly Helene Fuld & Mercer Medical)			City of Trenton	1,700	5.2%
Trenton School System	1,867	5.8%	County of Mercer	1,696	5.2%
City of Trenton	1,700	5.3%	Helene Fuld Center	1,600	4.9%
County of Mercer	1,625	5.1%	St Francis Medical Center	1,450	4.5%
St. Francis Medical Center	1,250	3.9%	Mercer Medical Center	1,300	4.0%
The Trenton Times	750	2.3%	The Trenton Times	721	2.2%
The Hibbert Company	353	1.1%	Federal Government	526	1.6%
Mercer Street Friends Center	340	1.1%	Carter Wallace	438	1.3%
Water's Edge Convalescent Center	230	0.7%			0.0%
	32,115	100%		32,452	100%

Source: City of Trenton

Trenton Public School District
Full-time Equivalent District Employees by Function/Program

Last Ten Fiscal Years
Unaudited

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction:										
Regular	904	1,140	1,168	1,097	1,069	1,093	1,075	1,069	1,114	1,114
Special education	150	122	94	92	79	74	102	46	90	90
Nonpublic school programs			2	14	21	23	12	-	-	-
Support Services:										
Student & instruction related services	190	276	300	281	274	306	282	370	187	187
General adminsitrative services	17	12	13	13	32	13	28	12	9	9
School administrative services	91	92	95	90	94	101	102	97	79	79
Business adminsitrative services	54	94	100	84	74	81	63	41	51	51
Plant operations and maintenance	229	299	324	266	293	316	286	322	317	317
Pupil transportation	7	8	8	9	14	14	26	25	20	20
Special Schools	129	140	148	169	126	152	20	212	-	-
Total	1,771	2,183	2,252	2,115	2,076	2,173	1,996	2,194	1,867	1,867

Source: District Budget Records Page F6

Trenton Public School District
Operating Statistics
Last Ten Fiscal Years
Unaudited

Fiscal Year	Enrollment	Operating Expenditures [a]	Cost Per Pupil	Percentage Change	Teaching Staff [b]	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) [c]	Average Daily Attendance (ADA) [c]	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
2001	12,567	$ 175,971,763	$ 14,003	1.73%	1,217	1:23	1:23	1:25	11,663	11,436	0.73%	98.10%
2002	13,475	185,302,193	13,752	-1.79	1,249	1:23	1:23	1:25	12,567	12,381	7.75%	98.50%
2003	13,389	238,472,341	17,811	29.52	1,317	1:23	1:23	1:25	13,475	12,177	7.23%	90.40%
2004	13,361	255,420,228	19,117	7.33	1,250	1:22	1:23	1:25	13,389	12,158	-0.64%	90.80%
2005	12,940	273,028,642	21,100	10.37	1,283	1:22	1:23	1:25	12,940	11,518	-3.35%	89.00%
2006	12,510	293,051,677	23,425	11.02	1,201	1:22	1:23	1:25	12,689	11,485	-1.94%	90.50%
2007	12,758	288,696,071	22,629	-3.40	1,178	1:23	1:23	1:25	11,280	10,196	-11.10%	90.40%
2008	13,599	283,368,752	20,837	-8.60	1,115	1:23	1:23	1:25	11,636	10,671	4.66%	91.70%
2009	13,302	306,109,718	23,012	10.44	1,204	1:23	1:23	1:25	11,539	10,784	-0.83%	93.46%
2010	13,770	300,484,152	21,822	-5.17	1,204	1:23	1:23	1:25	11,662	9,904	5.00%	90.35%

Sources: District records, ASSA and Schedule J-12, J-14

Note: Enrollment based on annual October district count.

a Operating expenditures equal total expenditures less debt service and capital outlay; Schedule J-4.
b Teaching staff includes only full-time equivalents of certificated staff.
c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

Trenton Public School District
School Building Information

Last Ten Fiscal Years

Unaudited

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
District Building - Elementary										
Cadwalader (1961)										
Square Feet	44,286	44,286	44,286	44,286	44,286	44,286	44,286	44,286	44,286	44,286
Capacity (students)	346	346	346	346	346	346	346	346	346	346
Enrollment	291	286	303	298	344	306	247	219	219	248
Columbus (1892)										
Square Feet	52,000	52,000	52,000	52,000	52,000	52,000	74,000	74,000	74,000	74,000
Capacity (students)	308	308	308	308	308	308	300	300	300	308
Enrollment	243	216					273	228	228	260
Franklin (1913)										
Square Feet	49,609	49,609	49,609	49,609	49,609	49,609	49,609	49,609	49,609	49,609
Capacity (students)	506	506	506	506	506	506	506	506	506	405
Enrollment	333	389	470	456	400	403	447	452	452	432
Grant (1933)										
Square Feet	85,068	85,068	85,068	85,068	85,058	85,058	85,058	85,058	85,058	85,058
Capacity (students)	678	678	678	678	678	678	678	678	678	550
Enrollment	438	520	469	466	472	483	502	561	561	551
Gregory (1985)										
Square Feet	51,108	51,108	51,108	51,108	71,108	88,376	88,376	88,376	88,376	85,058
Capacity (students)	450	450	450	450	492	492	492	492	492	460
Enrollment	453	438	441	434	492	493	484	513	513	453
Harrison (1903)										
Square Feet	26,104	26,104	26,104	26,104	26,104	26,104	26,104	26,104	26,104	26,104
Capacity (students)	166	166	166	166	166	166	166	166	166	184
Enrollment	166	181	198	196	161	159	172	168	168	176
Hedgepeth/Williams (1939)										
Square Feet	169,724	169,724	169,724	169,724	169,724	169,724	169,724	169,724	169,724	169,724
Capacity (students)	960	960	960	960	960	960	960	960	960	925
Enrollment	578	540	669	636	949	890	818	772	772	810
P.J. Hill (1977)										
Square Feet	100,498	100,498	100,498	100,498	100,498	105,566	105,566	105,566	105,566	105,566
Capacity (students)	450	450	450	450	650	650	650	650	650	730
Enrollment	514	490	485	474	619	601	592	563	563	568

Trenton Public School District
School Building Information

Last Ten Fiscal Years

Unaudited

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
District Building - Elementary										
Jefferson (1973)										
Square Feet	62,443	62,443	62,443	62,443	62,443	62,443	63,179	63,179	63,179	63,197
Capacity (students)	340	340	340	340	340	340	500	500	500	400
Enrollment	430	359	428	423	305		258	255	249	166
Kilmer (1973)										
Square Feet	63,179	63,179	63,179	63,179	63,179	63,179	119,000	119,000	119,000	119,882
Capacity (students)	500	500	500	500	500	500	800	800	800	730
Enrollment	440	377	417	409	410	403	656	582	434	556
Monument (1953)										
Square Feet	90,905	90,905	90,905	90,905	90,905	90,905	90,905	90,905	90,905	90,905
Capacity (students)	480	480	480	480	480	480	480	480	480	450
Enrollment	376	337	381	394	398	395	358	358	358	407
Mott (1984)										
Square Feet	54,124	54,124	54,124	54,124	77,784	77,784	77,784	77,784	77,784	77,653
Capacity (students)	350	350	350	350	406	406	406	406	406	406
Enrollment	305	363	381	402	402	423	452	479	533	467
Muñoz-Rivera (1923)										
Square Feet	114,703	114,703	114,703	114,703	114,703	114,703	114,703	114,703	114,703	114,703
Capacity (students)	460	460	460	460	460	460	460	460	460	523
Enrollment	425	425	449	459	473	443	519	520	522	516
Parker (1940)										
Square Feet	58,453	58,453	58,453	58,453	58,453	58,453	58,453	58,453	58,453	62,500
Capacity (students)	350	350	350	350	350	350	350	350	350	505
Enrollment	350	217	236				285	396	618	498
Robbins (1907)										
Square Feet	51,709	51,709	51,709	51,709	51,709	51,709	51,709	51,709	51,709	51,709
Capacity (students)	420	420	420	420	420	420	420	420	420	226
Enrollment	383	391	407	411	402	390	423	439	471	481
Robeson (1939)										
Square Feet										
Capacity (students)										
Enrollment	387	425	424	445						
Stokes (1954)										
Square Feet	48,268	48,268	48,268	48,268	48,268	48,268	48,268	48,268	48,268	48,268
Capacity (students)	416	416	416	416	416	416	416	416	416	416
Enrollment	363	362	422	414	395	383	336	293	207	290

Trenton Public School District
School Building Information

Last Ten Fiscal Years

Unaudited

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
District Building - Elementary										
Washington (1938)										
Square Feet	41,895	41,895	41,895	41,895	41,895	41,895	41,895	41,895	41,895	41,865
Capacity (students)	360	360	360	360	360	360	360	360	360	349
Enrollment	320	324	371	367	350	355	335	352	352	364
Wilson (1960)										
Square Feet	70,976	70,976	70,976	70,976	70,976	70,976	70,976	70,976	70,976	70,976
Capacity (students)	502	502	502	502	502	502	502	502	502	475
Enrollment	380	363	384	401	400	393	360	330	330	421
Middle School										
Grace A. Dunn (1925)										
Square Feet	198,820	198,820	198,820	198,820	198,820	161,599	161,599	161,599	161,599	161,599
Capacity (students)	800	800	800	800	800	800	800	800	800	669
Enrollment	739	828	747	757	596	624	723	590	590	602
Holland (1926)										
Square Feet	124,945	124,945	124,945							
Capacity (students)	640	640	640							
Enrollment	478	436	297							
Martin Luther King (1961)										
Square Feet	126,466	126,466	126,466	126,466	126,466	126,466	126,466			118,884
Capacity (students)	578	578	578	640	578	578				730
Enrollment	419	366	320	350	284	266				
High School										
Trenton Central High (1928)										
Square Feet	376,836	376,836	376,836	376,836	376,836	376,836	376,836	376,836	376,836	376,836
Capacity (students)	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,300
Enrollment	2,012	2,536	2,819	2,323	1,723	1,570	1,647	1,993	1,993	1,642
Trenton Central High - West (1926)										
Square Feet				124,945	124,945	124,945	124,945	124,945	124,945	124,945
Capacity (students)				640	640	640	640	640	640	630
Enrollment				456	577	522	577	547	547	600
Daylight/Twilight High School (2008)										
Square Feet										101,000
Capacity (students)										500
Enrollment										555

Trenton Public School District
School Building Information

Last Ten Fiscal Years

Unaudited

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Leased School Facilities - Elementary										
Columbus Annex (St. Hedwigs (1904)										
Square Feet			61,532	61,532	61,532	61,532				
Capacity (students)			245	245	245	245				
Enrollment			233	228	233	233				
Parker (Sacred Heart (1921)										
Square Feet		28,686	28,686	28,686	28,686	28,686	28,686			
Capacity (students)		260	260	260	260	260	260			
Enrollment		250	217	248	222	210	210			
Leased School Facilities - Elementary										
Parker Annex (St. Mary's (1921)										
Square Feet	31,980	31,980	31,980	31,980	31,980	31,980	31,980			
Capacity (students)	220	220	220	220	220	220	220			
Enrollment	141	141	189	205	202	210	170			
Parker Annex II (Holy Cross (1919))										
Square Feet					41,531	41,531	41,531	41,531	41,531	
Capacity (students)					220	220	220	220	220	
Enrollment					202	202	200	221	221	
Robbins Annex (St. Joachim (1965))										
Square Feet	18,865	18,865	18,865	18,865						
Capacity (students)	175	175	175	175						
Enrollment	141	141	161	190						
Robbins Annex (Immaculate Conception (1925)										
Square Feet					34,164	34,164	34,164	34,164	34,164	
Capacity (students)					280	280	280	280	280	
Enrollment					215	274	283	360	360	
Jefferson Annex (Holy Angels)										
Square Feet						67,317				
Capacity (students)						315				
Enrollment						301				

Trenton Public School District
School Building Information

Last Ten Fiscal Years

Unaudited

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Leased School Facilities - High Schools										
Daylight/Twilight High (Blessed Sacrement (1929))										
Square Feet	46,824	46,824	46,824	46,824	46,824	46,824	46,824	46,824	46,824	
Capacity (students - Three (3) Sessions)	660	660	660	660	660	660	660	660	660	
Enrollment	1,462	1,774	1,071	1,019	998	900	896	772	772	
Daylight/Twilight High-South Ward (St. Stanislaus (1928))										
Square Feet				16,646	16,646	16,646	16,646	16,646	16,646	
Capacity (students - Three (3) Sessions)				190	190	190	190	190	190	
Enrollment				500	380	358	200	200	200	
TCHS - Medical Arts (Crescent Temple)										
Square Feet					85,200	85,200	85,200	85,200	85,200	
Capacity (students)					650	650	650	650	650	
Enrollment					336	320	315	315	315	
Other										
Administration Building										
Square Feet	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Department of Special Services										
Square Feet	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
Truancy Center										
Square Feet										22,500
Maintenance Offices										
Square Feet	30,000	30,000	30,000	30,000	30,000	60,000	60,000	60,000	60,000	60,000
Commissary/Warehouse										
Square Feet	54,414	54,414	54,414	54,414	54,414	54,414	54,414	54,414	54,414	54,414

Number of Schools at June 30, 2010
- Elementary = 18
- Middle School = 2
- High School = 3
- Other = 5

Source: District records

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

Trenton School District
General Fund
Schedule of Required Maintenance for School Facilities
Last Nine Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities
11-000-261-XXX

School Facilities	Project # (s)	2010	2009	2008	2007	2006	2005	2004	2003	2002
Trenton Central High	N/A	$ 146,374	$ 83,861	$ 102,357	$ 110,652	$ 201,955	$ 226,413	$ 144,135	$ 136,188	$ 154,309
Daylight/Twilight High	N/A	29,463								
Martin L. King Middle	N/A	34,679	5,591	6,824	6,291	33,327	109,990	77,995	61,430	46,508
Hedgepeth/Williams	N/A	49,510	33,546	40,943	41,786	18,668	43,285	65,914	36,460	49,698
Arthur Holland Middle	N/A		72,682	88,709	95,842			56,725	61,703	76,329
Grace A. Dunn Middle	N/A	47,140	55,909	68,238	68,832	64,513	52,487	67,687	91,100	80,800
Cadwalader	N/A	12,919	16,773	20,471	19,154	17,615	7,998	24,541	12,138	22,143
Columbus	N/A	21,586	11,182	13,648	14,155			35,549	33,118	25,725
Franklin	N/A	14,471	16,773	20,471	24,486	13,062	11,451	14,885	22,870	24,805
Grant	N/A	24,812	22,364	27,295	26,666	30,694	40,628	25,115	24,117	42,534
Gregory	N/A	24,812	22,364	27,295	26,578	25,668	22,815	39,693	20,333	40,038
Harrison	N/A	7,615	5,591	6,824	7,619	3,280	5,698	8,805	3,590	13,052
Jefferson	N/A	18,435	22,364	27,295	25,929		22,178	28,078	16,317	30,420
Joyce Kilmer	N/A	34,971	5,591	6,824	9,833	28,421	12,142	26,073	13,550	36,965
Luis Munoz-Rivera Elementary	N/A	33,460	61,500	75,062	75,459	24,390	58,574	46,206	51,301	49,376
Monument	N/A	26,518	16,773	20,471	20,869	96,403	32,572	46,356	14,874	45,452
Mott	N/A	22,652	11,182	13,648	14,707	16,247	14,310	29,399	15,840	31,080
P.J. Hill	N/A	30,794	39,136	47,767	48,135	32,212	35,486	28,860	14,497	52,783
Parker	N/A	18,232						69,480	12,460	31,496
Paul Robeson Elementary	N/A						860	1,442	5,690	18,574
Robbins	N/A	15,084	11,182	13,648	15,556	54,701	5,337	18,703	17,294	27,255
Stokes	N/A	14,080	16,773	20,471	22,143	20,093	25,719	21,937	19,607	24,578
Washington	N/A	12,212	11,182	13,648	17,101	17,047	23,749	24,313	21,077	20,855
Wilson	N/A	20,704	16,773	20,471	22,207	22,008	14,616	20,314	12,198	34,817
Total School Facilities		660,523	559,092	682,379	714,000	720,304	766,308	922,205	717,752	979,592
Grand Total		$ 660,523	$ 559,092	$ 682,379	$ 714,000	$ 720,304	$ 766,308	$ 922,205	$ 717,752	$ 979,592

Source: District records of required maintenance

Note: This table was required commencing in 2002 and therefore ten years are not presented. Additional years will be added until ten years are presented.

Trenton School District
Insurance Schedule
June 30, 2010
Unaudited

	Coverage	Deductible
New Jersey School Boards Association Insurance Group (NJSBAIG)		
School Package Policy:		
Property		
Blanket Building and Contents	$ 618,000,000	$ 5,000
Blanket Extra Expense	50,000,000	5,000
Blanket Valuable Papers and Records	10,000,000	5,000
Demolition and Increased Cost of Construction	10,000,000	
Loss of Rent	Not Covered	
Loss of Business Income/Tuition	Not Covered	
Builders Risk	Not Covered	
Fire Department Service Charge	10,000	
Arson Reward	10,000	
Pollution Cleanup and Removal	250,000	
Earthquake	50,000,000	
Flood	10,000,000	510,000
Terrorism	1,000,000	
EDP		
Blanket Hardware/Software	5,500,000	1,000
Flood	1,000,000	510,000
Equipment Breakdown		
Property Damage	100,000,000	5,000
Crime		
Public Employee Dishonesty	250,000	1,000
Theft	100,000	1,000
Forgery or Aleration	250,000	1,000
Computer Fraud	100,000	1,000
Board Secretary/Business Administrator	1,000,000	1,000
Board Treasurer	1,000,000	1,000
Comprehensive General Liability		
Bodily Injury and Property Damage	16,000,000	
Bodily Injury from Products and Completed Operations	16,000,000	
Sexual Abuse	16,000,000	
Personal Injury and Advertising Injury	16,000,000	
Employee Benefits and Premises Medical Payments	16,000,000	
School Board Legal Liability:		
School Leaders Errors and Omissions Policy	16,000,000	5,000
Workers Compensation and Employer's Liability Agreement:		
Bodily Injury by Accident	2,000,000	
Bodily Injury by Diseases	2,000,000	

Single Audit Section

WISS
ACCOUNTANTS
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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed In Accordance with *Government Auditing Standards*

Honorable President and
Members of the Board of Education
Trenton School District
County of Mercer, New Jersey

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Trenton School District in the County of Mercer, State of New Jersey (the "District") as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 4, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures 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 District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We also noted certain matters that we reported to the management of the District in a separate *Auditors' Management Report on Administrative Findings* dated December 4, 2010.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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.*

We also noted certain matters that we reported to the management of the District in a separate *Auditors' Management Report on Administrative Findings* dated December 4, 2010.

This report is intended solely for the information and use of the District's management and Board of Education members, others within the entity, the New Jersey State Department of Education and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

David J. Gannon
Licensed Public School Accountant
No. 2305

Wiss & Company

WISS & COMPANY, LLP

December 4, 2010
Iselin, New Jersey

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K-2

Report of Independent Auditors' on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04

Honorable President and
Members of the Board of Education
Trenton School District
County of Mercer, New Jersey

Compliance

We have audited the compliance of the Trenton School District in the County of Mercer, State of New Jersey (the "District") with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *New Jersey State Grant Compliance Supplement,* that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2010. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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; the audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey; OMB Circular A-133; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.* Those standards, OMB Circular A-133 and New Jersey OMB Circular 04-04 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 and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the 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, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2010-01 through 2010-03.

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Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, 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 District's internal control over compliance.

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

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2010-01. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the District's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the District's management and Board of Education members, others within the entity, the New Jersey State Department of Education, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

David J. Gannon
Licensed Public School Accountant
No. 2305

Wiss & Company

WISS & COMPANY, LLP

December 4, 2010
Iselin, New Jersey

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Trenton School District

Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Period	Program or Award Amount	Balance at June 30, 2009	Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancelled	Repayment of Prior Years' Balances	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	June 30, 2010 Due to Grantor
U.S. Department of Education - Direct Award												
General Fund:												
Impact Aid	84.041	7/1/09-6/30/10	$ 13,281			$ 13,281	$ (13,281)					
Medical Assistance Program	93.778	7/1/09-6/30/10	500,032			430,512	(500,032)			$ (69,520)		
Medical Assistance Program	93.778	7/1/08-6/30/09	362,543	$ (53,492)		53,492						
Total U.S. Department of Education - Direct Award				(53,492)		497,285	(513,313)			(69,520)		
U.S. Department of Education--Passed-Through State Department of Education												
ARRA - SFSF- ESF (Education Stabilization Fund)	84.394	7/1/09-6/30/10	32,518,307			32,518,307	(32,518,307)					
ARRA - SFSF- GSF (Government Services Fund)	84.397	7/1/09-6/30/10	1,258,832			1,258,832	(1,258,832)					
Total U.S. Department of Education and General Fund				(53,492)		34,274,424	(34,290,452)			(69,520)		
U.S. Department of Education--Passed-Through State Department of Education												
Special Revenue Fund:												
ARRA - Title I 2009-2010	84.389	9/1/09-8/31/10	5,000,807			2,742,121	(1,073,592)					$ 1,668,529
Title I 2009-2010	84.010A	9/1/09-8/31/10	5,977,324			4,423,604	(4,952,906)			(529,302)		
Title I 2008-2009, Carryover	84.010A	9/1/08-8/31/10	5,529,750	(1,523,897)	$ 447,444	1,283,893	(278,483)	$ 71,043				
Title I 2007-2008 Carryover	84.010A	9/1/07-8/31/09	5,798,546	81,974	(81,974)							
Title I 2006-2007, Carryover	84.010A	9/1/07-8/31/09	6,121,696	313,517	(313,517)							
Title I 2005-2006 Carryover	84.010A	9/1/06-8/31/09	6,477,925	51,953	(51,953)							
Title I Subtotal				(1,076,453)	-	8,449,618	(6,304,981)	71,043		(529,302)	1,668,529	
ARRA - Title I 2009-2010, SIA	84.388	9/1/09-8/31/10	280,378			55,201	(86,764)			(31,563)		
Title I 2009-2010, SIA	84.377	9/1/09-8/31/10	344,971			249,180	(101,586)				147,594	
Title I 2008-2009,SIA, Carryover	84.377	9/1/08-8/31/09	440,634	(332,360)		440,634	(319,115)	18,738		(192,103)		
Title I -SIA Subtotal				(332,360)		745,015	(507,465)	18,738		(223,666)	147,594	
Reading First, Title IB	84.357	9/1/09-8/31/10	529,957			477,737	(463,261)				14,476	
Reading First, Title IB, Carryover	84.357	9/1/09-8/31/10	1,135,589	(153,484)	218,483	159,408	(54,328)	1,284			171,363	
Reading First, Title IB Carryover	84.357	11/1/07-9/30/08	1,692,452	108,098	(108,098)							
Reading First, Title IB, Carryover	84.357	11/1/07-9/30/09	1,572,222	44,721	(44,721)							
Reading First, Title IB, Carryover	84.357	11/1/06-9/30/09	1,572,461	65,664	(65,664)							
Reading First, Title IB Subtotal				64,999	-	637,145	(517,589)	1,284			185,839	
ARRA - IDEA Basic 2009-2010	84.391	9/1/09-8/31/10	3,456,373			1,943,052	(2,619,140)			(676,088)		
IDEA Basic 2009-2010	84.027A	9/1/09-8/31/10	3,614,030			2,621,784	(3,420,201)			(798,417)		
IDEA Basic 2008-2009, Carryover	84.027A	9/1/08-8/31/10	3,624,370	(647,660)	26,250	599,801	(3,202)	9,854		(14,957)		
IDEA Basic 2007-2008	84.027A	9/1/07-8/31/09	3,666,328	9,044	(9,044)							
IDEA Basic 2006-2007, Carryover	84.027A	9/1/07-8/31/09	3,602,675	17,206	(17,206)							
ARRA - IDEA Preschool 2009-2010	84.392	9/1/09-8/31/10	124,141				(652)			(652)		
IDEA Preschool 2009-2010	84.173A	9/1/09-8/31/10	78,650			10,788	(65,029)			(54,241)		
IDEA Preschool 2008-2009	84.173A	9/1/08-8/31/09	78,481	(53,453)			(1,867)	339		(54,981)		
IDEA Cluster Subtotal				(674,863)	-	5,175,425	(6,110,091)	10,193		(1,599,336)		
Title II-A, 2009-2010	84.367	9/1/09-8/31/10	1,320,169			293,229	(776,588)			(483,359)		
Title II-A, 2008-2009, Carryover	84.367	9/1/08-8/31/10	1,266,189	(660,649)	16,387	1,266,189	(154,399)	9,331			476,859	
Title II-A, 2007-2008, Carryover	84.367	9/1/07-8/31/09	1,299,830	16,387	(16,387)							
Title II-A Subtotal				(644,262)	-	1,559,418	(930,987)	9,331		(483,359)	476,859	
Title II-D, 2009-2010	84.318	9/1/09-8/31/10	60,627			496	(47,421)			(46,925)		
Title II-D, 2008-2009, Carryover	84.318	9/1/08-8/31/10	45,664	(36,916)	15,414	45,351	(3,780)	80			20,149	
Title II-D, 2005-2006, Carryover	84.318	9/1/06-8/31/09	118,576	15,414	(15,414)							
Title II-D Subtotal				(21,502)	-	45,847	(51,201)	80		(46,925)	20,149	

Trenton School District

Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Period	Program or Award Amount	Balance at June 30, 2009	Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancelled	Repayment of Prior Years' Balances	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	June 30, 2010 Due to Grantor
U.S. Department of Education--Passed-Through State Department of Education (continued)												
Special Revenue Fund (continued):												
Title III, 2009-2010	84.365	9/1/09-8/31/10	$ 284,867			$ 97,493	$ (209,229)			$ (111,736)		
Title III, 2008-2009, Carryover	84.365	9/1/08-8/31/10	299,765	$ (248,269)	$ (701)	299,765	(35,578)	$ 489			$ 15,706	
Title III, 2007-2008 Carryover	84.365	9/1/07-8/31/09	243,140	(881)	881							
Title III, 2006-2007, Carryover	84.365	9/1/07-8/31/09	327,610	32	(32)							
Title III, 2005-2006, Carryover	84.365	9/1/06-8/31/09	295,367	148	(148)							
Title III Immigrant, 2008-2009, Carryover	84.365	9/1/06-8/31/10	159,490	(147,720)	3,222	147,720	(9,364)			(6,142)		
Title III Immigrant, 2005-2006, Carryover	84.365	9/1/06-8/31/09	164,553	3,222	(3,222)							
Title III Cluster Subtotal				(393,468)	-	544,978	(254,171)	489		(117,878)	15,706	
Title V, 2007-2008 Carryover	84.298	9/1/07-8/31/09	32,668	(100)						(100)		
Title V Subtotal				(100)						(100)		
Title IV, 2009-2010	84.186A	9/1/09-8/31/10	86,255			91,367	(28,726)				62,641	
Title IV, 2008-2009, Carryover	84.186A	9/1/08-8/31/10	80,497	(37,794)	(477)		(576)			(38,847)		
Title IV, 2007-2008, Carryover	84.186A	9/1/07-8/31/09	126,284	(477)	477							
Title IV Subtotal				(38,271)	-	91,367	(29,302)			(38,847)	62,641	
McKinney Homeless 2009-2010	84.196A	9/1/09-8/31/10	107,422			65,876	(89,956)			(24,080)		
ARRA McKinney Homeless 2009-2010	84.387	9/1/09-8/31/10	141,163				(89,503)			(89,503)		
McKinney Homeless 2008-2009	84.196A	9/1/08-8/31/09	170,000	(24,595)		40,375	(1,347)	34,351			48,784	
McKinney Homeless Subtotal				(24,595)		106,251	(180,806)	34,351		(113,583)	48,784	
Perkins Vocational Education 2009-2010	84.048	9/1/09-8/31/10	132,340				(132,340)	108		(132,232)		
Perkins Vocational Education 2008-2009	84.038	9/1/08-8/31/09	183,178	(132,395)		132,395						
Perkins Vocational Education 2007-2008	84.038	9/1/07-8/31/08	252,342	82,809								$ 82,809
Perkins Vocational Education 2006-2007	84.038	9/1/06-8/31/07	203,959	50,672								50,672
Perkins Vocational Education Subtotal				1,086		132,395	(132,340)	108		(132,232)		133,481
ECPA Music for the Very Young	84.ECP	10/1/06-9/30/08	247,173	247,173				(247,173)				
ECPA Music for the Very Young Subtotal				247,173				(247,173)				
Emergency Management	84.194E	7/1/06-6/30/07	250,000	(22,168)						(22,168)		
Emergency Management Subtotal				(22,168)						(22,168)		
Woodrow Wilson Fellowships in the Humanities Carryover	85.300	10/1/05-9/30/08	999,390	(38,052)		207,063		1,000			170,011	
Woodrow Wilson Fellowships in the Humanities Subtotal				(38,052)		207,063		1,000			170,011	
Walt Whitman Historical Literacy Fellowship	84.215X	7/1/08-6/30/11	999,762	(241,991)		255,273	(326,153)			(312,871)		
Walt Whitman Historical Literacy Fellowship Subtotal				(241,991)		255,273	(326,153)			(312,871)		
Access Collaboration Equity, Carryover	84.318	8/1/06-7/31/09	85,160	13,373	9,925						23,298	
Access Collaboration Equity, Carryover	84.318	8/1/06-7/31/09	100,000	9,925	(9,925)							
Access Collaboration Equity Subtotal				23,298	-						23,298	

Trenton School District

Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Period	Program or Award Amount	Balance at June 30, 2009	Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancelled	Repayment of Prior Years' Balances	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	June 30, 2010 Due to Grantor
Special Revenue Fund (continued):												
21st Century Community Learning Centers	84.287C	9/1/08-8/31/10	$ 500,000	$ 44,083		$ 39,107	$ (26,880)	$ 12,172			$ 68,482	
21st Century Community Learning Centers Carryover	84.287C	9/1/07-8/31/09	535,000	46,092								$ 46,092
21st Century Community Learning Centers Subtotal				90,175		39,107	(26,880)	12,172			68,482	46,092
Students Using Technology to Achieve Reading-Writing, Carryover	84.318	9/1/08-8/31/10	154,260	13,958							13,958	
Students Using Technology to Achieve Reading-Writing, Carryover	84.318	9/1/06-8/31/09	240,000	7,318								7,318
Students Using Technology to Achieve Reading-Writing Subtotal				21,276							13,958	7,318
Small Learning Community	84.215	9/1/09-8/31/10	369,575			65,135	(74,744)			$ (9,609)		
Small Learning Community	84.215	9/1/08-8/31/09	369,575	7,340		90,590	(97,930)					
Small Learning Community Carryover	84.215	9/1/06-8/31/09	365,088	(211,140)		283,298	(98,750)	26,592				
Small Learning Community Carryover	84.215	9/1/06-8/31/09	365,088	(101,696)		101,696						
Small Learning Community Subtotal				(305,496)		540,719	(271,424)	26,592		(9,609)		
Safe Schools	84.184	9/1/09-8/31/10	1,454,223			74,540	(192,788)			(118,248)		
Safe Schools Subtotal						74,540	(192,788)			(118,248)		
Improving America's School Act	84.000	9/1/04-6/30/05	2,000	(992)						(992)		
Improving America's School Act Subtotal				(992)						(992)		
Total U.S. Department of Education-Passed-Through State Department of Education and Special Revenue Fund				(3,366,566)	-	18,604,161	(15,836,178)	(61,792)	-	(3,749,116)	2,901,850	186,891
U.S. Department of Agriculture-Passed-Through State Department of Education												
Enterprise Fund:												
School Breakfast Program	10.553	7/1/08-6/30/09	856,903	(205,305)		205,305						
School Breakfast Program	10.553	7/1/09-6/30/10	756,670			583,055	(756,670)			(173,615)		
National School Lunch Program	10.555	7/1/08-6/30/09	3,322,368	(680,230)		680,230						
National School Lunch Program	10.555	7/1/09-6/30/10	3,066,110			2,406,286	(3,066,110)			(659,824)		
National School Breakfast and Lunch Program Subtotal				(885,535)		3,874,876	(3,822,780)			(833,439)		
National Snack Program	10.000	7/1/08-6/30/09	336,147	(81,007)		81,007						
National Snack Program	10.000	7/1/09-6/30/10	244,834			173,889	(244,834)			(70,945)		
National Snack Program Subtotal				(81,007)		254,896	(244,834)			(70,945)		
Fresh Fruit and Vegetable Program	10.582	7/1/08-6/30/09	14,962	(8,535)		8,535						
Fresh Fruit and Vegetable Program	10.582	7/1/09-6/30/10	15,394			9,335	(15,394)			(6,059)		
Fresh Fruit and Vegetable Program Subtotal				(8,535)		17,870	(15,394)			(6,059)		
Food donation program	10.555	7/1/09-6/30/10	521,086			521,086	(472,460)				48,626	
Food donation program	10.555	7/1/08-6/30/10	405,420	1,368			(1,368)					
Food Donation Program Subtotal				1,368		521,086	(473,828)				48,626	
Total U.S. Department of Agriculture and Enterprise Fund				(973,709)		4,668,728	(4,556,836)			(910,443)	48,626	
Total Federal Awards				$ (4,393,767)	$ -	$ 57,547,313	$ (54,683,466)	$ (61,792)	$ -	$ (4,729,079)	$ 2,950,476	$ 186,891

See accompanying notes to schedules of expenditures of federal and state awards.

Trenton School District

Schedule of Expenditures of State Awards

Year ended June 30, 2010

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance at June 30, 2009	Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Cancellations/ Adjustments	Repayment of Prior Years' Balances	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	June 30, 2010 Due to Grantor	Memo (Budgetary Receivable)	Memo Cumulative Expenditures
State Department of Education														
General Fund:														
Equalization Aid	495-034-5120-078	7/1/09-6/30/10	$ 152,378,118			$ 136,487,806	$ (152,378,118)						$ (15,890,312)	$ (152,378,118)
Transportation Aid	495-034-5120-014	7/1/09-6/30/10	2,271,422			2,044,280	(2,271,422)						(227,142)	(2,271,422)
Special Education Categorical Aid	495-034-5120-089	7/1/09-6/30/10	7,550,600			6,795,540	(7,550,600)						(755,060)	(7,550,600)
Security Aid	495-034-5120-084	7/1/09-6/30/10	5,129,663			4,616,697	(5,129,663)						(512,966)	(5,129,663)
Adjustment Aid	495-034-5120-085	7/1/09-6/30/10	26,800,624			24,120,561	(26,800,624)						(2,680,063)	(26,800,624)
Adult and Postsecondary Education Grants	495-034-5120-077	7/1/09-6/30/10	57,658			51,892	(57,658)						(5,766)	(57,658)
Homeless Tuition Reimbursement	N/A	7/1/09-6/30/10	71,553				(71,553)			$ (71,553)				(71,553)
Extraordinary Aid	100-034-5120-473	7/1/09-6/30/10	547,915				(547,915)			(547,915)				(547,915)
Additional Non Public Transportation Aid	N/A	7/1/09-6/30/10	34,954				(34,954)			(34,954)				(34,954)
Demonstrably Effective Program Aid	495-034-5064-002	Indefinite	5,221,821	$ 22,075							$ 22,075			
Additional Non Public Transportation Aid	N/A	7/1/08-6/30/09	41,920	(41,920)		41,920								
TPAF-Social Security reimbursements	495-034-5095-051	7/1/08-6/30/09	6,501,227	(326,653)		326,653								
TPAF-Social Security reimbursements	495-034-5095-051	7/1/09-6/30/10	6,272,362			5,902,880	(6,272,362)			(369,482)				(6,272,362)
Equalization Aid	495-034-5120-078	7/1/08-6/30/09	170,054,766	(13,964,975)		13,964,975								
Transportation Aid	495-034-5120-014	7/1/08-6/30/09	4,652,812	(465,281)		465,281								
Special Education Categorical Aid	495-034-5120-089	7/1/08-6/30/09	7,263,400	(726,340)		726,340								
Security Aid	495-034-5120-084	7/1/08-6/30/09	4,385,087	(438,509)		438,509								
Adjustment Aid	495-034-5120-085	7/1/08-6/30/09	32,830,719	(2,081,173)		2,081,173								
Adult and Postsecondary Education Grants	495-034-5120-077	7/1/08-6/30/09	136,152	(13,615)		13,615								
Charter School Aid	495-034-5120-071	7/1/08-6/30/09	6,074,019	74,423					$ (74,423)					
Extraordinary Aid	100-034-5120-473	7/1/08-6/30/09	1,784,453	(1,784,453)		1,784,453								
Homeless Tuition Reimbursement	N/A	7/1/08-6/30/09	65,876	(65,876)		65,876								
New School Facility Funding	495-034-5120-049	7/1/08-6/30/09	360,000											
Total General Fund				(19,812,297)		199,928,451	(201,114,869)		(74,423)	(1,023,904)	22,075		(20,071,309)	(201,114,869)
Special Revenue Fund:														
Preschool Education Aid	495-034-5120-086	7/1/08-6/30/10	27,574,909	80,296			(80,296)							(80,296)
Preschool Education Aid	495-034-5120-086	7/1/08-6/30/09	27,574,909	(2,757,491)		2,757,491								
Preschool Education Aid	495-034-5120-086	7/1/09-6/30/10	26,591,862			23,932,676	(25,406,202)	$ 57,470			1,243,130		(2,659,186)	(25,406,202)
Refugee Children	N/A	7/1/08-Completion	68,750	1,997							1,997			
Refugee Children	N/A	7/1/06-Completion	95,537	10,250								$ 10,250		
School Based Youth Services Program	N/A	7/1/09-Completion	528,028			528,028	(522,223)				5,805			(522,223)
School Based Youth Services Program	N/A	7/1/08-Completion	486,112	(82,485)				2,817		(79,668)				
School Based Youth Services Program	N/A	7/1/07-Completion	484,083	49,441							49,441			
Governor's School of Excellence Grant	N/A	7/1/05-Completion	25,000	(1,843)						(1,843)				
Teacher Inquiry Project Program	N/A	7/1/08-Completion	3,688	(3,688)						(3,688)				
NJSCC Robbins Design Competition	N/A	7/1/05-Completion	96,000	3,978							3,978			
NJ Family Care	N/A	8/1/09-6/30/10	25,000			12,500	(17,580)			(5,080)				(17,580)
Matrix	N/A	7/1/06-Completion	140,000	8,054							8,054			
Governor's Grant	N/A	7/1/06-6/30/07	471	(471)						(471)				
New Jersey Non-Public Aid														
NPAuxiliary Services:														
Compensatory Education	100-034-5120-067	7/1/09-6/30/10	13,020			13,020						13,020		
Compensatory Education	100-034-5120-067	7/1/08-6/30/09	30,305	30,305					$ (30,305)					

See accompanying notes to schedules of expenditures of federal and state awards.

Trenton School District

Schedule of Expenditures of State Awards

Year ended June 30, 2010

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	Balance at June 30, 2009	Carryover Walkover Amount	Cash Received	Budgetary Expenditures	Cancellations/ Adjustments	Repayment of Prior Years' Balances	June 30, 2010 (Accounts Receivable)	June 30, 2010 Deferred Revenue	June 30, 2010 Due to Grantor	Memo (Budgetary Receivable)	Memo Cumulative Expenditures
State Department of Education (continued)														
New Jersey Non-Public Aid (continued):														
Non-Public Textbook Aid	100-034-5120-064	7/1/07-6/30/08	$ 9,557	$ 170					$ (170)					
Non-Public Textbook Aid	100-034-5120-064	7/1/08-6/30/09	8,350	747					(747)					
Non-Public Textbook Aid	100-034-5120-064	7/1/09-6/30/10	8,593			$ 8,593	$ (4,115)					$ 4,478		$ (4,115)
Non-Public Nursing Services Aid	100-034-5120-070	7/1/09-6/30/10	13,201			10,191	(693)					9,498		(693)
Non-Public Nursing Services Aid	100-034-5120-070	7/1/08-6/30/09	11,271	676					(676)					
Non-Public Handicapped Aid	100-034-5120-066	7/1/08-6/30/09	30,304	30,304					(30,304)					
Non-Public Handicapped Aid	100-034-5120-066	7/1/09-6/30/10	13,020			13,020						13,020		
Non-Public Technology Initiative	100-034-5120-373	7/1/07-6/30/08	6,840					$ 384				384		
Non-Public Technology Initiative	100-034-5120-373	7/1/08-6/30/09	5,840	3,106					(3,106)					
Total Special Revenue Fund				(2,626,654)		27,275,519	(26,031,109)	60,671	(65,308)	$ (90,750)	$ 1,312,405	50,650	$ (2,659,186)	(26,031,109)
State Department of Agriculture														
Enterprise Fund:														
School Breakfast Program	100-010-3360-096	7/1/08-6/30/09	54,552	(12,895)		12,895								
School Breakfast Program	100-010-3360-096	7/1/09-6/30/10	50,126			38,842	(50,126)			(11,284)				(50,126)
State School Lunch Program	100-010-3360-067	7/1/08-6/30/09	134,991	(27,268)		27,268								
State School Lunch Program	100-010-3360-067	7/1/09-6/30/10	120,351			96,788	(120,351)			(25,563)				(120,351)
Total Enterprise Fund				(40,163)		173,793	(170,477)			(36,847)				(170,477)
Total State Awards				$ (22,479,114)	$ -	$ 227,377,763	$ (227,316,455)	$ 60,671	$ (139,731)	$ (1,151,501)	$ 1,334,480	$ 50,650	$ (22,730,495)	$ (227,316,455)

NC - non-cash expenditures
N/A - information not available.
See accompanying notes to schedules of expenditures of federal and state awards.

Trenton School District

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2010

1. General

The accompanying schedules of expenditures of federal and state awards present the activity of all federal and state award programs of the Board of Education, Trenton School District. The Board of Education is defined in Note 1 to the District's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies are included on the schedules of expenditures of federal and state awards.

2. Basis of Accounting

The accompanying schedules of expenditures of financial awards are presented using the modified accrual basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting and those recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information on these schedules are presented in accordance with the requirements of OMB A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in this schedule may differ from amounts presented, or used in the preparation of, the basic financial statements.

3. Relationship to Basic Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the District's basic financial statements. The basic financial statements present the general fund and the special revenue fund on a GAAP basis. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Budgetary comparison 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 last state aid payments in the current

Trenton School District

Notes to Schedules of Expenditures of Federal and State Awards (continued)

Year ended June 30, 2010

3. Relationship to Basic Financial Statements (continued)

budget year, which is mandated pursuant to N.J.S.A. 18A:22-4.2. For GAAP purposes, those payments are not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payments in the subsequent year. The special revenue fund also recognizes the last state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-4.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is $2,381,416 for the general fund and $60,806 for the special revenue fund.

See the Note to Required Supplementary Information (C-3) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the General and Special Revenue Funds. Federal and state award revenues, including those contributed to school based budgets, are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General fund	$ 34,290,452	$205,134,065	$239,424,517
Special revenue fund	15,798,679	26,129,414	41,928,093
Capital projects fund		15,768,304	15,768,304
Enterprise fund	4,556,836	170,477	4,727,313
Total financial award revenues	$54,645,967	$247,202,260	$301,848,227

Trenton School District

Notes to Schedules of Expenditures of
Federal and State Awards (continued)

Year ended June 30, 2010

4. Other

Revenues and expenditures reported under the Food Donation Program represent current year value received and current year distributions respectively. TPAF Social Security contributions represent the amount reimbursed by the State for the employer's share of social security for TPAF members for the year ended June 30, 2010.

The post retirement pension and medical benefits received on-behalf of the District for the year ended June 30, 2010 amounted to $6,400,612. Since on-behalf post retirement pension and medical benefits are paid by the State directly, these expenditures are not subject to a Single Audit in accordance with New Jersey OMB's Circular 04-04 and are not reported on the Schedule of Expenditures of State Awards, as directed by the funding agency.

5. Adjustments

The adjustment relating to ECPA Music for the Very Young relates to the cancellation of a prior year due to grantor balance, based on discussions with the grantor agency. All other adjustments represent cancellations of prior year receivables or encumbrances.

Schoolwide Program Funds

School wide programs are not separate Federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following program is included in schoolwide programs in the District.

Title I	$ 3,368,647

New Jersey Schools Development Authority (NJSDA) Funds

The NJSDA is administering and constructing projects on behalf of the District. These expenditures are not subject to a Single Audit in accordance with New Jersey OMB's Circular 04-04 and therefore are not reported on the Schedule of Expenditures of State Awards, as directed by the funding agency. The NJSDA expenditures incurred for the year ended June 30, 2010 amounted to $15,768,304.

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part I - Summary of Auditors' Results

Financial Statement Section

Type of auditors' report issued:	Unqualified			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards Section

Dollar threshold used to distinguish between Type A and Type B programs:	$1,640,504			
Auditee qualified as low-risk auditee?		Yes	X	No
Type of auditors' report issued on compliance for major programs:	Unqualified			
Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Were significant deficiency(ies) identified?	X	Yes		None Reported
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))?	X	Yes		No

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part I - Summary of Auditors' Results

Federal Awards Section (Continued)

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.553 / 10.555	National School Breakfast & Lunch Cluster and Food Donation Program
84.010	Title I, Part A
84.389	ARRA Title I, Part A
84.394	ARRA State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act
84.397	ARRA State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act
84.391	ARRA IDEA Part B, Basic
84.027	IDEA Part B, Basic
84.392	ARRA IDEA Part B, Preschool
84.173	IDEA Part B, Preschool

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part I - Summary of Auditors' Results (continued)

State Awards Section

Dollar threshold used to distinguish between Type A and Type B programs:	$3,000,000			
Auditee qualified as low-risk auditee?		Yes	X	No
Type of auditors' report issued on compliance for major programs:	Unqualified			
Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported
Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular 04-04?	X	Yes		No

State Program Numbers	Name of State Program or Cluster
495-034-5120-089	Special Education Categorical Aid
495-034-5120-084	Security Aid
495-034-5120-078	Equalization Aid
495-034-5120-085	Adjustment Aid
495-034-5120-077	Adult and Post-Secondary Education Grants
495-034-5120-086	Preschool Education Aid
495-034-5120-014	Transportation Aid

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part II - Schedule of Financial Statement Findings

No financial statement findings noted that are required to be reported under *Government Auditing Standards.*

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part III - Schedule of Federal and State Award Findings And Questioned Costs (continued)

Significant Deficiency

2010-01 – Reporting – Improper submission of grant reports
Federal Programs
Title I-A (84.010)
IDEA Part B, Basic and Preschool Cluster (84.027 & 84.173)

State of New Jersey Programs
None

Criteria: In order to comply with federal reporting requirements, the District must file a final report with the federal grantor agency through the EWEG system established by the State of New Jersey, prior to the submission due date, which is supported by the underlying records of the district.

Statement of Condition: The District was unable to provide a reconciliation of the amounts reported in the final reports submitted in the EWEG system to the District's underlying records. The District's reconciliation of expenditures did not tie into the final report which will be amended by the District.

Questioned Costs: The questioned costs related to this finding could not be determined.

Context: The grant accountant in charge of final report submitted the final reports in March 2010. The IDEA final report was returned to the District in April 2010 and the Title I final report was returned June 22, 2010; however, the grant accountant had resigned from the District at this point. The District was unable to locate or reproduce the general ledger information that was sent originally by the grant accountant.

Cause and Effect: Due to the turnover in the finance department, the District was unable to reproduce the underlying records that supported the final report transmission.

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part III - Schedule of Federal and State Award Findings And Questioned Costs (continued)

Recommendation: We suggest all final reports are supported by underlying records and that all supporting information is retained in a centralized location and available for audit.

View of Responsible Officials and Planned Corrective Action: The District concurs with this finding and will develop a corrective action plan to address the finding.

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part III - Schedule of Federal and State Award Findings And Questioned Costs (continued)

Other Matter

2010-02 Allowable Costs - Time and Effort Reporting for Fully Funded Employees

Federal Programs
Title I, Part A (84.010)
ARRA Title I, Part A (84.389)
IDEA Part B, Basic (84.027)
ARRA IDEA Part B, Basic (84.391)
IDEA Part B, Preschool (84.173)
ARRA IDEA Part B, Preschool (84.392)

State of New Jersey Programs
None

Criteria: In accordance with OMB Circular A-87, all fully or split funded employees paid with federal grant funds are required to certify that they are spending 100%, or portion thereof, of their time working in the respective grant's capacity on at least a bi-annual basis.

Statement of Condition: During our testing of employees charged to federally funded grants, we noted that bi-annual certifications for a select number of employees charged to Title I and IDEA could not be located. The District believes that the certifications were completed on a timely basis but could not provide documentation of completion. Subsequently, the District requested and obtained bi-annual certifications for all of the employees in question. It appeared that these employees were properly charged to their respective grant.

Questioned Costs: Since all costs were determined to be allowable, there are no questioned costs related to this finding.

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part III - Schedule of Federal and State Award Findings And Questioned Costs (continued)

Context: There was a significant amount of turnover experienced in a number of departments within the District during the year under audit. This presented challenges for the District, but they were able to reproduce supporting documentation.

Cause and Effect: The District was able to reproduce bi-annual certifications for several fully and partially funded grant employees during the period under audit.

Recommendation: To ensure compliance with federal time and effort reporting requirements, we suggest the District maintain certifications of fully and partially funded grant employees on at least a bi-annual basis in a central location.

Views of Responsible Officials and Planned Corrective Actions: The District concurs with this finding and will develop a corrective action plan to address the finding.

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part III - Schedule of Federal and State Award Findings And Questioned Costs (continued)

Other Matter

2010-03 Allowable Costs –Grant Funded Employees

Federal Programs
None

State of New Jersey Programs
Preschool Education Aid (495-034-5120-086)

Criteria: Only employees that work directly in a respective grant's capacity, for which the District maintains timesheets or bi-annual certifications documenting performance under those grant activities, should be charged to the grant.

Statement of Condition: During our testing of Preschool Education Aid, we noted one individual who was charged to the Preschool Education Aid grant in an amount of $21,223 but did not work in a capacity related to preschool education during the 2010 fiscal year.

Questioned Costs: Questioned costs related to this finding are $21,223, which is equal to the amount charged to the grant for the employee that did not work in preschool related activities.

Context: The finding is a result of a paraprofessional that was originally intended to be working in the preschool education program but was subsequently moved to another grade within the same building by the principal of the school.

Cause and Effect: The staffing change made by a school principal was not properly communicated to the grant administrator, causing an employee being charged to the grant, who did not work in the grant's capacity.

Trenton School District

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Part III - Schedule of Federal and State Award Findings And Questioned Costs (continued)

Recommendation: We suggest the Preschool Education Department implement a process, bi-annually, to verify the validity of individuals charged to the Preschool Education Aid grant.

Views of Responsible Officials and Planned Corrective Actions: The District concurs with this finding and will develop a corrective action plan to address the finding.

Trenton School District

Summary Schedule of Prior Year Audit Findings (continued)

Year ended June 30, 2010

Finding 09-1 Monitoring and Recording of Out-of-District Placements

Condition: The District did not accurately record out-of-district tuition invoices in an approximate amount of $3.2 million in its financial records.

Status: This condition has been corrected.

Finding 09-2 Monitoring and Recording of Health Benefits – Management Override

Condition: The District intentionally omitted health benefit invoices in an approximate amount of $3.5 million from its financial records.

Status: This condition has been corrected.

Finding 09-3 Over-expenditure of the State Approved Budget

Condition: The District intentionally omitted approximately $6.7 million in health benefits and out-of-district tuition costs from its financial records due to budgetary constraints. When these amounts were later accrued via an audit adjustment, several budgetary account lines became over-expended.

Status: This condition has been corrected.

Finding 09-4 Activities Allowed or Unallowed – Tuition Reimbursements

Condition: The District utilized some of its Title I Part A funds for tuition reimbursements related to the professional staff development of District employees that did not work at a Title I school.

Status: This condition has been corrected.

Finding 09-5 Improper Coding of Administrative Personnel

Condition: The District charged $50,946 of a vice principal's salary to an instructional account, when the employee's job function was strictly administrative in nature.

Status: This condition has been corrected.

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